



**Hidden Valley Lake Community Services District
Regular Board Meeting
Tuesday, December 20, 2022 – 7:00 PM
19400 Hartman Road, Hidden Valley Lake, Ca.**

To join the meeting by teleconference, go to www.hvllcsd.org select the December 20, 2022, Regular Board Meeting and select the Microsoft teams link, select open Microsoft teams, select join now.

This meeting is being recorded for live streaming and broadcasting purposes.

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **REVIEW AND ACCEPT**: Audit FY Ending June 30, 2022, as presented by Smith and Newell
- 6) **ADMINISTRATION OF OATH OF OFFICE**
Claude Brown
Gary Graves
- 7) **CONSENT CALENDAR**
 - A. **MINUTES**: Approval of the November 15, 2022, Regular Board of Directors Meeting Minutes.
 - B. **DISBURSEMENTS**: Check #1235 - #1292 including drafts and payroll for a total of \$218,386.66.
- 8) **BOARD COMMITTEE REPORTS** (for information only, no action anticipated)
Finance Committee
Personnel Committee
Emergency Preparedness Committee
Lake Water Use Agreement-Ad Hoc Committee
Trane Ad-Hoc Committee
Valley Oaks Project Sub-Committee
- 9) **BOARD LIST OF PRIORITIES**:
Underground Infrastructure – Water Mainlines
I&I
Tank 9
Generators

SCADA

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

Financial Report
Administration/Customer Service Report
ACWA State Legislative Committee
Field Operations Report
Projects Update
General Managers Report

11) DISCUSSION AND POSSIBLE ACTION: Approve and Adopt Resolution 2022-12 Award of Contract to GHD for the Design, Plans and Specifications for the BPR Project

12) DISCUSSION AND POSSIBLE ACTION: Authorize the GM to Execute the Letter of Commitment Extension Amendment with Trane Technologies.

13) PUBLIC COMMENT

14) BOARD MEMBER COMMENT

15) ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvllcsd.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.

**HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT,
CALIFORNIA**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2022**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Annual Financial Report
For the Year Ended June 30, 2022

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INTRODUCTORY SECTION

- **List of Officials**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

List of Officials

For the Year Ended June 30, 2022

Board of Directors

Gary Graves	President
Claude Brown	Vice President
Jim Freeman	Director
Jim Lieberman	Director
Sean Millerick	Director

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Fund Financial Statements**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District, California (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the District as of June 30, 2022, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

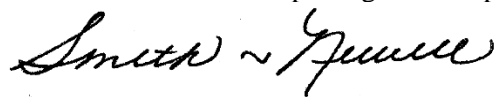
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and combining fund financial statements but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 22, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
November 22, 2022

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**Management's Discussion and Analysis
(Unaudited)**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

Introduction

This section of the Annual Financial Report contains a narrative overview and analysis of the Hidden Valley Lake Community Services District (District) financial activities for the year ended June 30, 2022.

The Management’s Discussion and Analysis (MD&A) is a required section of the District’s Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District’s financial performance during the fiscal year that ended on June 30, 2022. This report will (1) focus on significant financial issues, (2) provide an overview of the District’s financial activity, (3) identify changes in the District’s financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity. Readers are encouraged to consider the information presented here in conjunction with the Annual Financial Statements.

This information, presented in conjunction with the Annual Basic Financial Statements, is intended to provide a comprehensive understanding of the District’s operations and financial standing. The annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand the District as an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

Financial Highlights

Key financial highlights for the fiscal year ended June 30, 2022 were as follows:

- The Statement of Net Position indicates that total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$3,232,721. Unrestricted net position represents \$159,550 and net investment in capital assets was at \$1,600,520. The remaining restricted amounts were \$985,684 for debt service and \$486,967 for capital facilities.
- Total net position increased \$1,452,579 (82%) in fiscal year 2021/22 compared to a 12% increase, \$189,345, in fiscal year 2020/21.
- Total assets increased 13% from \$9,779,638 in fiscal year 2020/21 to \$11,029,713 in fiscal year 2021/22, mainly due to a small amount of capital improvement projects, including the installation of 700 new automated water meters and remaining inventory for installation next fiscal year.
- The District recorded deferred outflows of resources at \$528,902 an increase of \$86,306 (19%) and deferred inflows of resources of \$1,223,048, an increase of \$666,004 (120%), record the different components required by GASB 68 for pension accounting and reporting. Deferred outflows of resources are technically not assets but increase net position similar to an asset and deferred inflows of resources are technically not liabilities but decrease net position similar to liabilities. See Note 1N on page 23 in the “Notes to Basic Financial Statements” for a definition of deferred inflows and outflows of resources.
- Total liabilities decreased 10% from \$7,885,048 in fiscal year 2020/21 to \$7,102,846 in fiscal year 2021/22. Current liabilities increased \$38,128 from \$513,692 to \$551,820 while non-current liabilities decreased \$820,330 from \$7,371,356 to \$6,551,026.
- Total program and general revenues increased by \$1,109,758 (24%) from fiscal year 2020/21, commensurate with planned infrastructure improvements.
- Total operating expenses decreased 2% (\$79,411) from fiscal year 2020/21.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

Overview of the Financial Statements

The financial section of this report consists of five parts.

- Independent Auditor's Report
- Management Discussion and Analysis (Unaudited)
- Basic Financial Statements, which include: Government-Wide Financial Statements and Fund Financial Statements
- Notes to Basic Financial Statements
- Required Supplementary Information (Unaudited)
- Supplementary Information, which includes Combining Fund Statements

The Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position provide information about the activities of the District, presenting an aggregate view of the District’s finances. The basic financial statements also include notes explaining pertinent information in the financial statements and provide more detailed data.

The Basic Financial Statements for the District are presented as "Government-Wide" and Proprietary or Enterprise fund financial statements. The chart below provides an overview of the major features of the financial statements.

Chart A		
Major Features of Hidden Valley Lake Community Services District Government-wide and Fund Financial Statements		
	Government-Wide Statements	Fund Statements Proprietary Funds
Scope	Entire District government	Activities the District water and wastewater systems operated similar to private businesses.
Required financial statements	Statement of net position Statement of activities	Statement of net position Statement of revenues expenses, and changes in net position Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Financial Statements and Notes

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

A "fund" is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has two proprietary funds: Sewer Operations and Water Operations. Proprietary funds distinguish operating revenues and expenses from non-operating items.

The notes provide additional information that is essential to fully understanding the data provided in the financial statements. Below are summaries and comparisons of the fund financial statements.

Net Position

**Table 1
Summary of Net Position
June 30, 2022 and 2021**

	Enterprise Funds			
	2022	2021	Dollar Change	Percent Change
Assets				
Current and other assets	\$ 4,794,326	\$ 3,508,836	\$ 1,285,490	37%
Non current assets	6,235,387	6,270,802	(35,415)	-1%
Total Assets	<u>11,029,713</u>	<u>9,779,638</u>	<u>1,250,075</u>	<u>13%</u>
Deferred Outflows of Resources				
Deferred pension adjustments	305,652	324,754	(19,102)	-6%
Deferred OPEB adjustments	223,250	117,842	105,408	89%
Total Deferred Outflows of Resources	<u>528,902</u>	<u>442,596</u>	<u>86,306</u>	<u>19%</u>
Liabilities				
Current liabilities	551,820	513,692	38,128	7%
Noncurrent liabilities	6,551,026	7,371,356	(820,330)	-11%
Total Liabilities	<u>7,102,846</u>	<u>7,885,048</u>	<u>(782,202)</u>	<u>-10%</u>
Deferred Inflows of Resources				
Deferred pension adjustments	783,916	43,158	740,758	1716%
Deferred OPEB adjustments	439,132	513,886	(74,754)	-15%
Total Deferred Inflows of Resources	<u>1,223,048</u>	<u>557,044</u>	<u>666,004</u>	<u>120%</u>
Net Position				
Net investment in capital assets	1,600,520	1,332,564	267,956	20%
Restricted				
Debt Service	985,684	946,545	39,139	4%
Capital Facilities	486,967	457,173	29,794	7%
Unrestricted	159,550	(956,140)	1,115,690	-117%
Total Net Position	<u>\$ 3,232,721</u>	<u>\$ 1,780,142</u>	<u>\$ 1,452,579</u>	<u>82%</u>

Net position increased by \$1,470,523 (83%) in FY 2021/22 as described below:

- Total assets increased by \$1,250,075 mainly due to water mainline infrastructure improvements.
- Deferred outflows of resources increased by \$86,306 mainly due to the OPEB obligation.
- Current liabilities (obligations due within 12 months) increased by \$38,128 (7%).

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

- Non-current (long-term) liabilities decreased by \$820,330 (11%). Long-term liabilities are reduced each year as each series on the outstanding debt principal amounts are paid back to the bondholders. Additional information can be found starting on page 28, Note 5 Long-Term Liabilities, pages 28-30.
- There was a significant increase in deferred inflows and outflows for pension adjustments due to updated actuarial assumptions used to calculate the net pension liability and related deferred inflows and outflows. See Note 8 Pension Plan and Note 9 Other Post-Employment Benefits (OPEB) pages 32 -39.
- The largest portion of the District's net position reflects its investment in capital assets (e.g. land, sewer & water lines and improvements, buildings, machinery, equipment, and vehicles) net of outstanding debt. The District uses these capital assets to provide services for the residents and businesses in its service area.
- Although the District's investment in its capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used or sold to liquidate District liabilities. The remaining balance of the unrestricted net position may be used to meet the District's ongoing obligations to its customers and creditors. The net position also included restricted assets required by various debt agreements restricting revenues pledged to repay debt and restricted assets for capital facilities.

Revenues, Expenses, and Change in Net Position Statement Analysis

**Table 2
Summary of Changes in Net Position
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Years Ended June 30, 2022 and 2021**

	Enterprise Funds			
	2022	2021	Dollar	Percent
Operating Revenues				
Charges for Services	\$ 4,675,145	\$ 3,971,911	\$ 703,234	18%
Assessments	262,834	280,997	(18,163)	-6%
Permits and Inspections	116,165	66,980	49,185	73%
Miscellaneous	151,413	102,992	48,421	47%
Total Operating Revenues	<u>5,205,557</u>	<u>4,422,880</u>	<u>782,677</u>	<u>18%</u>
Operating Expenses				
Sewer	2,042,519	2,220,812	(178,293)	-8%
Water	2,005,941	1,896,471	109,470	6%
Flood	1,360	1,362	(2)	0%
Total Operating Expenses	<u>4,049,820</u>	<u>4,118,645</u>	<u>(68,825)</u>	<u>-2%</u>
Operating Income (Loss)	<u>1,155,737</u>	<u>304,235</u>	<u>851,502</u>	<u>280%</u>
Non-Operating Revenues (Expenses)				
Interest Income	3,401	4,671	(1,270)	-27%
Intergovernmental	389,539	121,170	268,369	100%
Gain on sale of assets	59,982	-	59,982	100%
Debt Interest	(156,080)	(166,666)	10,586	-6%
Total Non-Operating Revenues (Expenses)	<u>296,842</u>	<u>(40,825)</u>	<u>337,667</u>	<u>-827%</u>
Income (Loss) Before Transfers	1,452,579	263,410	1,189,169	451%
Transfers In	76,360	245,099	(168,739)	-69%
Transfers Out	(76,360)	(258,516)	182,156	100%
Change in Net Position	1,452,579	249,993	1,202,586	481%
Net Position - Beginning of Year	<u>1,780,142</u>	<u>1,530,149</u>	<u>249,993</u>	<u>16%</u>
Net Position - End of Year	<u>\$ 3,232,721</u>	<u>\$ 1,780,142</u>	<u>\$ 1,452,579</u>	<u>82%</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

The statement of revenues, expenses, and changes in net position reflects the District's operating and non-operating revenues by major sources, operating and non-operating expenses by categories and capital contributions.

The District's \$1,452,579 (82%) change in net position during FY 2021/22 was characterized as follows:

- Total operating revenues increased by \$782,677 (18%) mainly due to increases in the Sewer and Water service and Permit charges allocated for future Capital Projects. Assessments collected from the County of Lake remain consistent while the Permits and Inspection revenues increased by \$49,185 due to new housing construction.
- Total operating expenses decreased 2% from the prior fiscal year.
- Overall, this year’s revenue increases and expense decreases are consistent with planned capital improvement projects. As planning efforts draw to a close, engineered designs and construction activities will bring revenue and expense more in balance.

Capital Asset Administration

**Table 3
Capital Assets (Net of Depreciation)
June 30, 2022 and 2021**

	Business-Type Activities			
	2022	2021	Dollar Change	Percent Change
Land (not depreciated)	\$ 607,918	\$ 607,918	\$ -	0%
Structures and improvements	1,802,484	1,923,396	(120,912)	-6%
Equipment, vehicles and machinery	651,332	409,396	241,936	59%
Right to use leased equipment	12,413	-	12,413	0%
Infrastructure	3,030,301	3,209,017	(178,716)	-6%
Total	\$ 6,104,448	\$ 6,149,727	\$ (45,279)	-1%

The District’s net capital assets decreased 1% from \$6,149,727 to \$6,104,448 for the year ended June 30, 2022. The total decrease of \$45,729 is mainly due to depreciation. Details of the capital asset activities can be found on page 27, Note 3.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

**Table 4
Outstanding Long-Term Liabilities and Debt (net of debt discounts/premiums)
June 30, 2022 and 2021**

	Business-Type Activities			
	2022	2021	Dollar Change	Percent Change
Liabilities				
Compensated Absences	\$ 34,318	\$ 39,065	\$ (4,747)	-12%
Total Liabilities	34,318	39,065	(4,747)	-12%
Debt				
Bonds	2,627,634	2,821,898	(194,264)	-7%
Loans	1,381,370	1,495,265	(113,895)	-8%
Certificates of Participation	482,500	500,000	(17,500)	-4%
Leases	12,424	-	12,424	0%
Total Debt	4,503,928	4,817,163	(313,235)	-7%
Total Long-Term Liabilities and Debt	\$ 4,538,246	\$ 4,856,228	\$ (317,982)	-7%

The District’s long-term debt was for the infrastructure of water lines, sewer lines, pump stations and processing plant. At year end June 30, 2022, the long-term debt decreased 7% from \$4,856,228 to \$4,538,246. Details of the debt outstanding can be found on page 28, Note 5.

Economic Factors and Budget

For fiscal year 2021/22, Hidden Valley Lake Community Services District has 16 new residential water connections and 11 new residential sewer connections in addition to 1 new commercial water and sewer connection. This continues to be a testimony to the positive effects of the water meter moratorium rescission of early 2020.

The ongoing epidemiological disaster event of COVID-19 and the natural disaster of extreme drought has negatively impacted the District, as it has for many industries. The moratorium of water shutoffs for non-payment was lifted in December 2021 and the financial burden on the District is slowly decreasing as customers keeping their utility bills current to avoid disconnections. The emergency proclamation by the state Governors office urging conservation has also imposed a financial challenge to the District.

The rate study was finalized and enacted on January 1, 2021. This is a five-year schedule of rate increases to cover the newly calculated cost of service through June 30, 2025. A portion of revenues will be allocated to Capital Improvements that will improve the District’s Net Capital Asset position. An apportionment of new revenues is also allocated to repair/replace activities that will help offset the damaging effects of natural disasters and aging infrastructure. Also effective on May 19, 2020 were new capacity charges for residential and commercial connections. The capacity charges incorporate the cost of service for Capital Improvements to aging infrastructure.

Requests for Information

This financial report is designed to provide citizens, customers, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Dennis White, General Manager, Hidden Valley Lake Community Services District, 19400 Hartmann Road, Hidden Valley Lake, CA 95467, 707-987-9201, dwhite@hvlcsd.org.

Basic Financial Statements

- **Government-Wide Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2022

	Business-Type Activities
ASSETS	
Cash and investments	\$ 3,764,548
Investments with fiscal agent	175,042
Receivables:	
Accounts (net of allowance)	582,806
Assessments	45,133
Delinquent assessments	130,939
Interest	1,240
Prepaid costs	35,084
Inventory	190,473
Capital assets:	
Non-depreciable	607,918
Depreciable, net	5,496,530
Total capital assets	<u>6,104,448</u>
Total Assets	<u>11,029,713</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	305,652
Deferred OPEB adjustments	<u>223,250</u>
Total Deferred Outflows of Resources	<u>528,902</u>
LIABILITIES	
Accounts payable	55,813
Salaries and benefits payable	71,519
Interest payable	55,820
Long-term liabilities:	
Due within one year	368,668
Due in more than one year	4,169,578
Net pension liability	817,874
Net OPEB liability	<u>1,563,574</u>
Total Liabilities	<u>7,102,846</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension adjustments	783,916
Deferred OPEB adjustments	<u>439,132</u>
Total Deferred Inflows of Resources	<u>1,223,048</u>
NET POSITION	
Net investment in capital assets	1,600,520
Restricted for debt service	985,684
Restricted for capital facilities	486,967
Unrestricted	<u>159,550</u>
Total Net Position	<u><u>\$ 3,232,721</u></u>

The notes to the basic financial statements are an integral part of this statement.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

**Statement of Activities
For the Year Ended June 30, 2022**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Total Business-Type Activities</u>
Functions/Programs:					
Business-type activities:					
Sewer	\$ 2,148,202	\$ 1,979,931	\$ 652,373	\$ -	\$ 484,102
Water	2,056,338	2,811,379	-	-	755,041
Flood control	1,360	-	-	-	(1,360)
Total Business-Type Activities	<u>4,205,900</u>	<u>4,791,310</u>	<u>652,373</u>	<u>-</u>	<u>1,237,783</u>
Total	<u>\$ 4,205,900</u>	<u>\$ 4,791,310</u>	<u>\$ 652,373</u>	<u>\$ -</u>	<u>1,237,783</u>
General revenues:					
Interest and investment earnings					3,401
Miscellaneous					151,413
Gain on disposal of capital assets					59,982
Total General Revenues					<u>214,796</u>
Change in Net Position					1,452,579
Net Position - Beginning					<u>1,780,142</u>
Net Position - Ending					<u>\$ 3,232,721</u>

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Fund Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
Enterprise Funds
June 30, 2022

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
ASSETS				
Current Assets:				
Cash and investments	\$ 1,743,040	\$ 2,021,508	\$ -	\$ 3,764,548
Investments with fiscal agent	175,042	-	-	175,042
Receivables:				
Accounts (net of allowance)	219,952	362,854	-	582,806
Assessments	45,133	-	-	45,133
Interest	958	282	-	1,240
Prepaid costs	17,542	17,542	-	35,084
Inventory	-	190,473	-	190,473
Total Current Assets	2,201,667	2,592,659	-	4,794,326
Noncurrent Assets:				
Delinquent assessments receivable	130,939	-	-	130,939
Capital assets, net	2,826,014	3,278,434	-	6,104,448
Total Noncurrent Assets	2,956,953	3,278,434	-	6,235,387
Total Assets	5,158,620	5,871,093	-	11,029,713
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	152,826	152,826	-	305,652
Deferred OPEB adjustments	111,625	111,625	-	223,250
Total Deferred Outflows of Resources	264,451	264,451	-	528,902
LIABILITIES				
Current Liabilities:				
Accounts payable	27,167	28,646	-	55,813
Salaries and benefits payable	35,808	35,711	-	71,519
Interest payable	35,789	20,031	-	55,820
Compensated absences	13,815	13,815	-	27,630
Lease payable	1,958	1,958	-	3,916
Bonds payable	201,263	-	-	201,263
Loans payable	-	117,859	-	117,859
Certificates of participation	18,000	-	-	18,000
Total Current Liabilities	333,800	218,020	-	551,820

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
Enterprise Funds
June 30, 2022

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
LIABILITIES (CONTINUED)				
Noncurrent Liabilities:				
Compensated absences	3,344	3,344	-	6,688
Lease payable	4,254	4,254	-	8,508
Bonds payable	2,426,371	-	-	2,426,371
Loans payable	-	1,263,511	-	1,263,511
Certificates of participation	464,500	-	-	464,500
Net pension liability	408,937	408,937	-	817,874
Net OPEB liability	781,787	781,787	-	1,563,574
Total Noncurrent Liabilities	4,089,193	2,461,833	-	6,551,026
Total Liabilities	4,422,993	2,679,853	-	7,102,846
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	391,958	391,958	-	783,916
Deferred OPEB adjustments	219,566	219,566	-	439,132
Total Deferred Inflows of Resources	611,524	611,524	-	1,223,048
NET POSITION				
Net investment in capital assets	(290,332)	1,890,852	-	1,600,520
Restricted for debt service	801,063	184,621	-	985,684
Restricted for capital facilities	175,517	311,450	-	486,967
Unrestricted	(297,694)	457,244	-	159,550
Total Net Position	\$ 388,554	\$ 2,844,167	\$ -	\$ 3,232,721

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Statement of Revenues, Expenses

and Changes in Net Position

Enterprise Funds

For the Year Ended June 30, 2022

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
OPERATING REVENUES				
Assessments	\$ 262,834	\$ -	\$ -	\$ 262,834
Permits and inspections	116,165	-	-	116,165
Charges for services	1,863,766	2,811,379	-	4,675,145
Miscellaneous	102,442	48,971	-	151,413
Total Operating Revenues	2,345,207	2,860,350	-	5,205,557
OPERATING EXPENSES				
Salaries and benefits	919,069	912,447	-	1,831,516
Insurance	82,906	82,907	-	165,813
Office expenses	34,777	36,365	-	71,142
Continuing education	3,732	5,019	-	8,751
Dues and subscriptions	8,784	27,295	-	36,079
Postage	7,415	7,742	-	15,157
Repairs and maintenance	217,001	49,583	-	266,584
Gas, fuel and oil	23,551	23,551	-	47,102
Supplies	65,005	65,252	-	130,257
Professional services	174,013	102,302	-	276,315
Rents and leases	6,724	-	-	6,724
Travel	7,318	8,524	-	15,842
Telephone	12,343	12,342	-	24,685
Power	107,639	176,112	1,360	285,111
Other utilities	3,140	3,136	-	6,276
Bad debt	-	757	-	757
Depreciation	252,558	227,607	-	480,165
Other operating	2,356	3,159	-	5,515
Office and safety equipment	20,393	21,175	-	41,568
Director's compensation	3,230	3,229	-	6,459
Environmental monitoring	41,827	13,942	-	55,769
Water conservation	-	4,828	-	4,828
Water rights	-	5,029	-	5,029
Disaster mitigation	19,500	19,810	-	39,310
Reliable water supply	-	154,730	-	154,730
Regulatory compliance	23,988	-	-	23,988
Annual operating fees	5,250	39,098	-	44,348
Total Operating Expenses	2,042,519	2,005,941	1,360	4,049,820
Operating Income (Loss)	302,688	854,409	(1,360)	1,155,737
NON-OPERATING REVENUES (EXPENSES)				
Interest income	2,237	1,164	-	3,401
Intergovernmental revenues	318,741	70,798	-	389,539
Gain on sale of assets	29,991	29,991	-	59,982
Interest expense	(105,683)	(50,397)	-	(156,080)
Total Non-Operating Revenues (Expenses)	245,286	51,556	-	296,842
Income (Loss) Before Transfers	547,974	905,965	(1,360)	1,452,579

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenses
and Changes in Net Position
Enterprise Funds
For the Year Ended June 30, 2022

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
Transfers in	-	75,000	1,360	76,360
Transfers out	(76,360)	-	-	(76,360)
Change in Net Position	471,614	980,965	-	1,452,579
Total Net Position - Beginning	(83,060)	1,863,202	-	1,780,142
Total Net Position - Ending	<u>\$ 388,554</u>	<u>\$ 2,844,167</u>	<u>\$ -</u>	<u>\$ 3,232,721</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Statement of Cash Flows

Enterprise Funds

For the Year Ended June 30, 2022

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 2,266,994	\$ 2,842,564	\$ -	\$ 5,109,558
Cash paid to suppliers	(865,335)	(1,058,171)	(1,360)	(1,924,866)
Cash paid to employees	(868,975)	(858,989)	-	(1,727,964)
Net Cash Provided (Used) by Operating Activities	532,684	925,404	(1,360)	1,456,728
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants received	439,884	202,259	-	642,143
Transfers in from other funds	-	75,000	1,360	76,360
Transfers out to other funds	(76,360)	-	-	(76,360)
Net Cash Provided (Used) by Noncapital Financing Activities	363,524	277,259	1,360	642,143
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(104,382)	(314,172)	-	(418,554)
Proceeds from the sale of capital assets	29,991	29,991	-	59,982
Principal paid on debt	(213,718)	(115,850)	-	(329,568)
Interest paid on debt	(107,982)	(52,048)	-	(160,030)
Net Cash Provided (Used) by Capital and Related Financing Activities	(396,091)	(452,079)	-	(848,170)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	1,543	1,142	-	2,685
Net Cash Provided (Used) by Investing Activities	1,543	1,142	-	2,685
Net Increase (Decrease) in Cash and Cash Equivalents	501,660	751,726	-	1,253,386
Balances - Beginning	1,416,422	1,269,782	-	2,686,204
Balances - Ending	\$ 1,918,082	\$ 2,021,508	\$ -	\$ 3,939,590

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Statement of Cash Flows

Enterprise Funds

For the Year Ended June 30, 2022

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 302,688	\$ 854,409	\$ (1,360)	\$ 1,155,737
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	252,558	227,607	-	480,165
Decrease (increase) in:				
Accounts receivable	(32,335)	(17,029)	-	(49,364)
Assessments receivable	(45,878)	-	-	(45,878)
Prepaid costs	(4,070)	(4,070)	-	(8,140)
Inventory	-	(190,473)	-	(190,473)
Pension adjustment - deferred outflows	9,551	9,551	-	19,102
OPEB adjustment - deferred outflows	(55,215)	(50,193)	-	(105,408)
Increase (decrease) in:				
Accounts payable	9,627	1,502	-	11,129
Salaries and benefits payable	6,829	7,212	-	14,041
Compensated absences	(2,373)	(2,374)	-	(4,747)
Net pension liability	(382,203)	(382,203)	-	(764,406)
Net OPEB liability	139,483	139,483	-	278,966
Pension adjustment - deferred inflows	370,379	370,379	-	740,758
OPEB adjustment - deferred inflows	(36,357)	(38,397)	-	(74,754)
Net Cash Provided (Used) by Operating Activities	<u>\$ 532,684</u>	<u>\$ 925,404</u>	<u>\$ (1,360)</u>	<u>\$ 1,456,728</u>

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Hidden Valley Lake Community Services District is a public corporation formed in 1984 under the provisions of the Community Services District Law, Division 3 of Title 6 (commencing with Section 61000) of the Government Code of the State of California. The District was formed for the purposes of providing for the collection of sewage, waste and storm water of the District and of its residents as well as the supply of water to the residents of the District. On January 1, 1993, Stonehouse Mutual Water Company merged with Hidden Valley Lake Community Services District. Stonehouse Mutual Water Company was a mutual water company which had been organized in June 1968 to provide water and sewer services to the owners of Hidden Valley Lake Association lots. The merger was approved by the shareholders with authorization to transfer all assets and liabilities to the District as of December 31, 1992, and dissolve Stonehouse Mutual Water Company. Notification was received from the Franchise Tax Board that the Certificate of Dissolution was filed as a conditional dissolution on January 21, 1993. Upon the issuance of a Tax Clearance Certificate by the Franchise Tax Board, the corporation was dissolved.

The activities of the District are governed by a Board of Directors, each of whom is elected to office for a term of four years by the registered voters of the District.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

Joint Agencies

The District is a member of the Special District Risk Management Authority (SDRMA). SDRMA is a joint powers authority organized for the purpose of providing coverage protection, risk management services, claims management as well as safety and loss prevention programs for its members. SDRMA is composed of member agencies and is governed by a board of directors appointed by the members. Complete audited financial statements can be obtained from SDRMA's office at 1112 I Street, Suite 300, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all the activities of the District. These statements include the financial activities of the overall District. Eliminations have been made to minimize the double counting of internal activities. These statements present the business-type activities of the District, which rely to a significant extent on assessments and fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the District's business-type activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Revenues that are not classified as program revenues, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District funds, which are organized into the proprietary fund type. The operations of the District are organized as a series of sub-funds consolidated into two major proprietary funds which account for the total water and sewer operations. An emphasis is placed on major funds within the proprietary category; each is displayed in a separate column.

The District reports the following major proprietary funds:

- The Sewer Operations fund is an enterprise fund used to account for activity related to providing customers with sewer service and billing for service provided by the District.
- The Water Operations fund is an enterprise fund used to account for activity related to providing customers with water service and billing for service provided by the District.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange include revenue from grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased, including investments with fiscal agent, to be cash equivalents.

E. Investments

The District pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

F. Receivables

Receivables consist mainly of user fees, interest, intergovernmental, assessments, and delinquent assessments. Management believes its receivables are fully collectible and accordingly, no allowance for doubtful accounts is required.

Assessments receivable are recognized when billed. Assessments receivable shown in the financial statements include only those assessments currently due or delinquent.

G. Other Assets

Inventory

Inventories are stated at average cost (first in, first out basis) for the proprietary funds. Inventory recorded by the proprietary funds includes meters and meter boxes and are recorded as expenses at the time the inventory is consumed.

Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer and similar items) are defined by the District as assets with a cost of \$1,000 or more. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are valued at their acquisition value at the time of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5 to 30 years
Structures and improvements	5 to 30 years
Infrastructure	20 to 75 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Assessment Revenue

The District levies special assessments on the property owners within the District boundaries. The special assessments are collected along with property taxes by the County of Lake.

Lake County assesses properties, bills, collects, and distributes the assessments to the District.

Assessments are due in two installments (secured roll) on November 1 and March 12 and become delinquent after December 10 and April 10, respectively.

J. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenses in the reimbursing fund and reductions to expenses in the reimbursed fund.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Interfund Transactions (Continued)

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

K. Compensated Absences

The District's policy regarding compensated absences is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term liabilities in the government-wide and proprietary fund financial statements. The current portion of this debt is estimated based on historical trends.

L. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. These items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

O. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

P. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 87, Leases. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. This statement enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period.

Statement No. 92, Omnibus 2020. This Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature.

Statement No. 93, Replacement of Interbank Offered Rates. The objective of this Statement is to address implications of GASB Statement No. 53 and GASB Statement No. 87 and other accounting and financial reporting implications that result from the replacement of an IBOR.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Implementation of Governmental Accounting Standards Board (GASB) Statements (Continued)

Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

Q. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 91 “Conduit Debt Obligations” The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)

Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 96 “Subscription-Based Information Technology Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2022, the District’s cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 600
Deposits (less outstanding checks)	<u>3,134,852</u>
Total Cash	<u>3,135,452</u>
Investments:	
Investments with fiscal agent	175,042
Local Agency Investment Fund (LAIF)	<u>629,096</u>
Total Investments	<u>804,138</u>
Total Cash and Investments	<u>\$ 3,939,590</u>

B. Cash

At year end, the carrying amount of the District’s cash deposits (including amounts in checking and money market accounts) was \$3,134,852, and the bank balance was \$3,174,135. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$600.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Cash (Continued)

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

Investments are selected based on safety, liquidity and yield. The District's investment policy is more restrictive than the California Government Code. Under the provisions of the District's investment policy and the California Government Code, the District may invest or deposit in the following:

- Repurchase Agreements
- Local Agency Investment Fund (LAIF)
- U.S. Treasury Bonds/Notes/Bills
- U.S. Government Agency Obligations
- Bankers' Acceptances
- Commercial Paper
- Negotiable Certificates of Deposit
- Time Certificates of Deposit
- Reverse Repurchase Agreements

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2022, the District had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
Money market mutual funds	\$ 175,042	\$ 175,042	\$ -	\$ -
Total Investments Measured at Fair Value	175,042	<u>\$ 175,042</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
LAIF	<u>629,096</u>			
Total Investments	<u>\$ 804,138</u>			

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the District's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations.

As of June 30, 2022, the District had the following investments, all of which had a maturity of 5 years or less:

<u>Investment Type</u>	<u>Interest Rates</u>	<u>Maturities</u>		<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
		<u>0-1 year</u>	<u>1-5 years</u>		
Investments Held by Fiscal Agents					
Money market mutual funds	Variable	\$ 175,042	\$ -	\$ 175,042	-
Total Investments Held by Fiscal Agents		<u>175,042</u>	<u>-</u>	<u>175,042</u>	<u>-</u>
Pooled Investments					
LAIF	Variable	<u>629,096</u>	<u>-</u>	<u>629,096</u>	<u>-</u>
Total Pooled Investments		<u>629,096</u>	<u>-</u>	<u>629,096</u>	<u>-</u>
Total Investments		<u>\$ 804,138</u>	<u>\$ -</u>	<u>\$ 804,138</u>	<u>-</u>

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of year-end for each investment type.

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Money Market Mutual Funds	A	AAAm	Aaa-mf	21.77%
LAIF	N/A	Unrated	Unrated	<u>78.23%</u>
Total				<u>100.00%</u>

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk, the District's investment policy requires that all securities owned by the District shall be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's investment policy contains limitations on the amount that can be invested in any one issuer. All investments of the District were pooled with LAIF, which holds a diversified portfolio of high quality investments, or held by fiscal agents.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

D. Investment in External Investment Pool

The District maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2022, the District's investment in LAIF valued at amortized cost was \$629,096 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$231.6 billion. Of that amount, 98.12 percent is invested in non-derivative financial products and 1.88 percent in structured notes and asset-backed securities.

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Retirements/ Adjustments	Balance June 30, 2022
Capital Assets, Not Being Depreciated				
Land	\$ 607,918	\$ -	\$ -	\$ 607,918
Total Capital Assets, Not Being Depreciated	<u>607,918</u>	<u>-</u>	<u>-</u>	<u>607,918</u>
Capital Assets, Being Depreciated				
Structures and improvements	3,815,292	-	-	3,815,292
Equipment	2,257,525	379,413	(169,205)	2,467,733
Right to use leased equipment	-	-	16,333	16,333
Infrastructure	26,315,814	39,140	-	26,354,954
Total Capital Assets, Being Depreciated	<u>32,388,631</u>	<u>418,553</u>	<u>(152,872)</u>	<u>32,654,312</u>
Less Accumulated Depreciation For:				
Structures and improvements	(1,891,896)	(120,912)	-	(2,012,808)
Equipment	(1,848,129)	(137,477)	169,205	(1,816,401)
Right to use leased equipment	-	(3,920)	-	(3,920)
Infrastructure	(23,106,797)	(217,856)	-	(23,324,653)
Total Accumulated Depreciation	<u>(26,846,822)</u>	<u>(480,165)</u>	<u>169,205</u>	<u>(27,157,782)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,541,809</u>	<u>(61,612)</u>	<u>16,333</u>	<u>5,496,530</u>
Total Capital Assets, Net	<u>\$ 6,149,727</u>	<u>(\$ 61,612)</u>	<u>\$ 16,333</u>	<u>\$ 6,104,448</u>

Depreciation

Depreciation expense was charged to operations as follows:

Sewer Operations	\$ 252,558
Water Operations	<u>227,607</u>
Total Depreciation Expense	<u>\$ 480,165</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 4: INTERFUND TRANSACTIONS

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, and subsidies of various District operations. The following are interfund transfers for the fiscal year ended June 30, 2022:

	Transfers In	Transfers Out
Sewer Operations	\$ -	\$ 76,360
Water Operations	75,000	-
Flood Control	1,360	-
Total	\$ 76,360	\$ 76,360

NOTE 5: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

Type of Indebtedness	Balance July 1, 2021	Additions	Adjustments/ Retirements	Balance June 30, 2022	Amounts Due Within One Year
Bonds	\$ 2,797,000	\$ -	(\$ 192,000)	\$ 2,605,000	\$ 199,000
Unamortized premium	24,898	-	(2,264)	22,634	2,263
Bonds, net	2,821,898	-	(194,264)	2,627,634	201,263
Direct borrowing loans	1,495,265	-	(113,895)	1,381,370	117,859
Direct borrowing certificates of participation	500,000	-	(17,500)	482,500	18,000
Leases	-	16,334	(3,910)	12,424	3,916
Compensated absences	39,065	47,948	(52,695)	34,318	27,630
Total Business-Type Activities	\$ 4,856,228	\$ 64,282	(\$ 382,264)	\$ 4,538,246	\$ 368,668

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2022, are as follows:

Business-Type Activities

Bonds:

Sewer System Reassessment District No. 1 Limited Obligation Refunding Improvement Bonds Series 2016, issued March 9, 2016 in the amount of \$3,650,000, payable in annual installments of \$150,000-\$280,000 with an interest rate of 3.25-3.50% and maturity on September 2, 2032. The bonds were used to refund the Improvement Bonds Series 1995-2 which were used to finance improvements to the sewer system. The bonds are secured by a pledge of reassessment revenues. \$ 2,605,000

Total Bonds 2,605,000

Loans from Direct Borrowings:

California Infrastructure and Economic Development Bank direct borrowing Loan, issued June 24, 2002 in the amount of \$3,000,000, payable in annual installments of \$61,530 to \$160,350 with an interest rate of 3.48% and maturity on February 1, 2032. The loan was used to finance the expansion and upgrade of the water system. Net system revenues and all amounts in the enterprise fund are pledged as collateral for the debt. In the event of default, the District agrees to pay accrued interest plus the principal of all unpaid installments under the related agreement. 1,381,370

Total Loans from Direct Borrowings 1,381,370

Certificates of Participation from Direct Borrowings:

2012 Series direct borrowing Certificates of Participation Water Reclamation Plant Energy Sustainability Project issued October 1, 2012, in the amount of \$640,000, payable in annual installments of \$14,000 to \$31,500 with an interest rate of 3.00% and maturity on August 1, 2041. The certificates of participation were used to finance the sewer system solar project. Net revenues are pledged as collateral for debt. In the event of default, the District agrees to pay accrued interest plus the principal of all unpaid installments under the related agreement. 482,500

Total Certificates of Participation from Direct Borrowings 482,500

Total Business-Type Activities \$ 4,468,870

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements of business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, and leases which are reported in Note 6.

Year Ended <u>June 30</u>	<u>Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 199,000	\$ 86,728	\$ 285,728
2024	206,000	79,843	285,843
2025	213,000	72,720	285,720
2026	219,000	65,376	284,376
2027	227,000	57,794	284,794
2028-2032	1,261,000	162,418	1,423,418
2033	<u>280,000</u>	<u>4,900</u>	<u>284,900</u>
Total	<u>\$ 2,605,000</u>	<u>\$ 529,779</u>	<u>\$ 3,134,779</u>

Year Ended <u>June 30</u>	<u>Loans from Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 117,859	\$ 48,071	\$ 165,930
2024	121,960	43,970	165,930
2025	126,204	39,726	165,930
2026	130,596	35,334	165,930
2027	135,141	30,789	165,930
2028-2032	<u>749,610</u>	<u>80,044</u>	<u>829,654</u>
Total	<u>\$ 1,381,370</u>	<u>\$ 277,934</u>	<u>\$ 1,659,304</u>

Year Ended <u>June 30</u>	<u>Certificates of Participation from Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 18,000	\$ 14,205	\$ 32,205
2024	18,500	13,658	32,158
2025	19,000	13,095	32,095
2026	19,500	12,517	32,017
2027	20,000	11,925	31,925
2028-2032	111,000	49,995	160,995
2033-2037	128,000	32,100	160,100
2038-2042	<u>148,500</u>	<u>11,393</u>	<u>159,893</u>
Total	<u>\$ 482,500</u>	<u>\$ 158,888</u>	<u>\$ 641,388</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 6: LEASES

The District has entered into certain lease agreements, which were required to be reported under GASB 87.

	Incremental Borrowing Rate	Present Value of Remaining Payments at June 30, 2022
Business-type activities	0.20%	\$ 12,424
Total		\$ 12,424

Equipment and related accumulated depreciation under capital leases are as follows:

	Business-type Activities
Equipment	\$ 16,333
Less: accumulated depreciation	(3,920)
Net Value	\$ 12,413

As of June 30, 2022, capital lease annual amortization is as follows:

Year Ended June 30	Business-type Activities
2023	\$ 3,936
2024	3,936
2025	3,936
2026	656
Total Requirements	12,464
Less Interest	(40)
Present Value of Remaining Payments	\$ 12,424

NOTE 7: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 7: NET POSITION (CONTINUED)

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 8: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan), a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the District added a retirement tier for the Miscellaneous Plan for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

Summary of Rate of Tiers and Eligible Participants

Open for New Enrollment Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Closed to New Enrollment Miscellaneous	Miscellaneous members hired before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous plan members if the membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 8: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Each Rate Tier's specific provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.5% @ 55	50-55	1.420% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	50-62	1.000% to 2.500%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	12.200%	8.000%	0.000%
Miscellaneous PEPRA	7.590%	6.750%	0.000%

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 178,707	\$ -

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

The District's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

	<u>Proportion June 30, 2020</u>	<u>Proportion June 30, 2021</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	.03751%	.04307%	(.00556%)

As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 817,874
Total Net Pension Liability	<u>\$ 817,874</u>

For the year ended June 30, 2022 the District recognized pension expense of \$202,277. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 206,822	\$ -
Difference between expected and actual experience	91,716	-
Difference between projected and actual earnings on pension plan investments	-	(713,961)
Difference between District contributions and proportionate share of contributions	1,287	(47,643)
Change in employer's proportion	<u>5,827</u>	<u>(22,312)</u>
Total	<u>\$ 305,652</u>	<u>(\$ 783,916)</u>

\$206,822 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2023	(\$ 150,245)
2024	(165,640)
2025	(171,899)
2026	(197,302)
Thereafter	<u>-</u>
Total	<u>(\$ 685,086)</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 8: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 – 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Miscellaneous	\$ 1,722,530	\$ 817,874	\$ 70,008

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The District provides a single-employer defined benefit healthcare plan (the “Retiree Health Plan”) for eligible employees. The Retiree Health Plan provides lifetime retiree medical coverage for eligible retirees through Special District Risk Management Authority (SDRMA) the District’s group health insurance plan. The Board of Directors reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the District. No assets were accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

The coverage requires the employee to meet the following requirements:

- Satisfaction of requirements for retirement under CalPERS, and
- Retirement from the District having reached at least age 55 and completing a minimum of 5 years of service with the District.

Benefits Provided

The District provides the following benefits to qualifying retirees who elect to continue medical coverage offered by the District. The benefits continue for the retiree’s lifetime:

- 50 percent of the medical premiums for the retiree
- 50 percent of the medical premiums for the retiree’s spouse, if covered, while the retiree is living

A retiree may elect to cover eligible dependents other than a spouse, provided the retiree pays 100 percent of any additional premium for their coverage.

Coverage and/or the premiums subsidy above are not available in retirement in these circumstances:

- For survivors, after the retiree’s death (other than as available under COBRA)
- For retirees eligible for PERS retirement from the District but failing to satisfy the age and service requirements above
- For retirees who meet the age and service requirements but do not continue their medical coverage through the District

The 2021 monthly healthcare premium rates are shown below:

SDRMA 2021 Rates Northern California			
Plan	Employee Only	Employee + 1	Employee +2
Blue Shield PPO Gold	\$ 958.93	\$ 1,918.89	\$ 2,492.60
Gold PPO Medicare	615.94	1,231.88	1,847.82

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Employees Covered by Benefit Terms

At June 30, 2022 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries entitled to but not receiving benefits	2
Inactive employees or beneficiaries currently receiving benefits	3
Active employees	<u>10</u>
Total	<u><u>15</u></u>

B. Net OPEB Liability

The District's net OPEB liability of \$1,563,574, was measured as of June 30, 2021, and was determined by the actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Funding method	Entry-Age Normal Cost, level percent of pay
Asset valuation method	Not applicable (\$0; no OPEB trust has been established)
Salary increases	3.00% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between services years
Discount rate	2.45% as of June 30, 2020 and 1.92% as of June 30, 2021
Healthcare cost trend rates	5.7% for 2022, decreasing .1% per year to an ultimate rate of 4.0% for 2076 and later years
General inflation rate	2.50% per year

Demographic actuarial assumptions used in the valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvement. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015.

C. Changes in the Net OPEB Liability

	Net OPEB Liability
Balance at June 30, 2021	\$ <u>1,284,608</u>
Changes for the year:	
Service cost	134,517
Interest	34,433
Changes of assumptions	134,336
Benefit payments	<u>(24,320)</u>
Net changes	<u>278,966</u>
Balance at June 30, 2022	\$ <u><u>1,563,574</u></u>

Changes of assumptions reflects a change in the discount rate from 2.45 percent to 1.92 percent.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease (0.92%)	Current Rate (1.92%)	1% Increase (2.92%)
Net OPEB liability	\$ 1,869,539	\$ 1,563,574	\$ 1,322,034

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	\$ 1,296,030	\$ 1,563,574	\$ 1,909,656

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$126,006. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made subsequent to the measurement date	\$ 27,202	\$ -
Changes of assumptions	196,048	(39,383)
Differences between expected and actual experience	-	(399,749)
Total	\$ 223,250	(\$ 439,132)

\$27,202 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	
2023	(\$ 42,944)
2024	(42,944)
2025	(39,216)
2026	(30,047)
2027	(33,560)
Thereafter	(54,373)
	(\$ 243,084)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2022

NOTE 10: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has joined together with other municipalities to participate in the Special District Risk Authority Management (SDRMA) for general liability, vehicle liability, and errors and omissions purposes. SDRMA is a public entity risk pool which serves as a common risk management and insurance program. The District pays an annual premium to SDRMA for its insurance coverage. The agreements with SDRMA provide that they will be self-sustaining through member premiums and will reinsure through commercial companies for excess coverage.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

NOTE 11: OTHER INFORMATION

A. Subsequent Events

Management has evaluated events subsequent to June 30, 2022 through November 22, 2022, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
(Unaudited)**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2022
Last 10 Years*

Measurement Period	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>
Miscellaneous Plan				
Proportion of the net pension liability	0.01414%	0.01560%	0.01480%	0.01480%
Proportionate share of the net pension liability	\$ 880,120	\$ 1,071,015	\$ 1,282,357	\$ 1,466,045
Covered payroll	641,041	758,445	794,520	746,828
Proportionate share of the net pension liability as a percentage of covered payroll	137.30%	141.21%	161.40%	196.30%
Plan fiduciary net position as a percentage of the total pension liability	77.74%	73.61%	71.62%	72.91%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only eight years are shown.

<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
0.03725%	0.03809%	0.03751%	0.04307%
\$ 1,403,810	\$ 1,525,450	\$ 1,582,280	\$ 817,874
773,598	858,574	784,205	851,369
181.47%	177.67%	201.77%	96.07%
74.97%	74.75%	75.65%	88.06%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2022
Last 10 Years*

Fiscal Year	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
Miscellaneous Plan				
Contractually required contributions (actuarially determined)	\$ 68,280	\$ 65,481	\$ 65,481	\$ 67,062
Contributions in relation to the actuarially determined contributions	<u>(146,425)</u>	<u>(154,320)</u>	<u>(154,320)</u>	<u>(166,721)</u>
Contribution deficiency (excess)	<u>\$ (78,145)</u>	<u>\$ (88,839)</u>	<u>\$ (88,839)</u>	<u>\$ (99,659)</u>
Covered payroll	\$ 758,445	\$ 794,520	\$ 746,828	\$ 773,598
Contributions as a percentage of covered payroll	18.37%	19.42%	20.66%	21.55%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only eight years are shown.

<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
\$ 80,229	\$ 74,931	\$ 75,213	\$ 92,955
<u>(195,406)</u>	<u>(209,325)</u>	<u>(208,890)</u>	<u>(206,822)</u>
<u>\$ (115,177)</u>	<u>\$ (134,394)</u>	<u>\$ (133,677)</u>	<u>\$ (113,867)</u>
\$ 858,574 22.76%	\$ 784,205 26.69%	\$ 851,369 24.54%	\$ 999,422 20.69%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2022

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2019
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.15%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.15%

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022
Last 10 Years*

Fiscal Year	2017/2018	2018/2019	2019/2020	2020/2021
Net OPEB Liability				
Service Cost	\$ 168,137	\$ 150,829	\$ 153,728	\$ 176,637
Interest	35,914	46,055	52,382	55,105
Differences between expected and actual experience	-	-	-	(521,254)
Changes of assumptions	(95,664)	(12,151)	118,430	6,626
Benefit payments	(20,997)	(33,593)	(35,000)	(32,845)
Net Change in Net OPEB Liability	87,390	151,140	289,540	(315,731)
Net OPEB Liability - Beginning	1,072,269	1,159,659	1,310,799	1,600,339
Net OPEB Liability - Ending	\$ 1,159,659	\$ 1,310,799	\$ 1,600,339	\$ 1,284,608
Covered-employee payroll	\$ 770,191	\$ 804,618	\$ 915,742	\$ 839,034
Net OPEB liability as a percentage of covered-employee payroll	150.57%	162.91%	174.76%	153.11%

* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only five years are shown.

2021/2022

\$ 134,517
34,433

-
134,336

(24,320)

278,966

1,284,608

\$ 1,563,574

\$ 937,333
166.81%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Note to District OPEB Plan
For the Year Ended June 30, 2022

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

The Discount rate was changed to 1.92 percent as of June 30, 2021, from 2.45 percent as of June 30, 2020.

Combining Fund Financial Statements

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Sewer Operations
June 30, 2022

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
ASSETS				
Current Assets:				
Cash and investments	\$ 498,186	\$ 448,112	\$ 9,259	\$ 175,406
Investments with fiscal agent	-	175,042	-	-
Receivables:				
Accounts (net of allowance)	219,952	-	-	-
Assessments	-	45,133	-	-
Interest	142	524	2	111
Prepaid costs	17,542	-	-	-
Total Current Assets	<u>735,822</u>	<u>668,811</u>	<u>9,261</u>	<u>175,517</u>
Noncurrent Assets:				
Delinquent assessments receivable	-	130,939	-	-
Capital assets, net	2,826,014	-	-	-
Total Noncurrent Assets	<u>2,826,014</u>	<u>130,939</u>	<u>-</u>	<u>-</u>
Total Assets	<u>3,561,836</u>	<u>799,750</u>	<u>9,261</u>	<u>175,517</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	152,826	-	-	-
Deferred OPEB adjustments	111,625	-	-	-
Total Deferred Outflows of Resources	<u>264,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	27,167	-	-	-
Salaries and benefits payable	35,808	-	-	-
Interest payable	-	30,037	5,752	-
Compensated absences	13,815	-	-	-
Lease payable	1,958	-	-	-
Bonds payable	-	201,263	-	-
Certificates of participation	-	-	18,000	-
Total Current Liabilities	<u>78,748</u>	<u>231,300</u>	<u>23,752</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	3,344	-	-	-
Lease payable	4,254	-	-	-
Bonds payable	-	2,426,371	-	-
Certificates of participation	-	-	464,500	-
Net pension liability	408,937	-	-	-
Net OPEB liability	781,787	-	-	-
Total Noncurrent Liabilities	<u>1,198,322</u>	<u>2,426,371</u>	<u>464,500</u>	<u>-</u>
Total Liabilities	<u>1,277,070</u>	<u>2,657,671</u>	<u>488,252</u>	<u>-</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	Total Sewer Operations
\$ 580,727	\$ 31,350	\$ 1,743,040
-	-	175,042
-	-	219,952
-	-	45,133
179	-	958
-	-	17,542
<u>580,906</u>	<u>31,350</u>	<u>2,201,667</u>
-	-	130,939
-	-	2,826,014
-	-	2,956,953
<u>580,906</u>	<u>31,350</u>	<u>5,158,620</u>
-	-	152,826
-	-	111,625
-	-	264,451
-	-	27,167
-	-	35,808
-	-	35,789
-	-	13,815
-	-	1,958
-	-	201,263
-	-	18,000
-	-	333,800
-	-	3,344
-	-	4,254
-	-	2,426,371
-	-	464,500
-	-	408,937
-	-	781,787
-	-	4,089,193
-	-	4,422,993

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Sewer Operations
June 30, 2022

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	391,958	-	-	-
Deferred OPEB adjustments	219,566	-	-	-
Total Deferred Inflows of Resources	<u>611,524</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	2,819,802	(2,627,634)	(482,500)	-
Restricted for debt service	-	769,713	-	-
Restricted for capital facilities	-	-	-	175,517
Unrestricted	(882,109)	-	3,509	-
Total Net Position	<u>\$ 1,937,693</u>	<u>\$ (1,857,921)</u>	<u>\$ (478,991)</u>	<u>\$ 175,517</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	Total Sewer Operations
-	-	391,958
-	-	219,566
-	-	611,524
-	-	(290,332)
-	31,350	801,063
-	-	175,517
580,906	-	(297,694)
<u>\$ 580,906</u>	<u>\$ 31,350</u>	<u>\$ 388,554</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
and Changes in Net Position
Sewer Operations
For the Year Ended June 30, 2022

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
OPERATING REVENUES				
Assessments	\$ -	\$ 262,834	\$ -	\$ -
Permits and inspections	11,258	-	-	104,907
Charges for services	1,863,766	-	-	-
Miscellaneous	33,755	68,687	-	-
Total Operating Revenues	1,908,779	331,521	-	104,907
OPERATING EXPENSES				
Salaries and benefits	919,069	-	-	-
Insurance	82,906	-	-	-
Office expenses	34,777	-	-	-
Continuing education	3,732	-	-	-
Dues and subscriptions	8,784	-	-	-
Postage	7,415	-	-	-
Repairs and maintenance	217,001	-	-	-
Gas, fuel and oil	23,551	-	-	-
Supplies	65,005	-	-	-
Professional services	165,880	8,133	-	-
Rents and leases	6,724	-	-	-
Travel	7,318	-	-	-
Telephone	12,343	-	-	-
Power	107,639	-	-	-
Other utilities	3,140	-	-	-
Depreciation	252,558	-	-	-
Other operating	2,356	-	-	-
Office and safety equipment	20,393	-	-	-
Directors compensation	3,230	-	-	-
Environmental monitoring	41,827	-	-	-
Disaster mitigation	19,500	-	-	-
Regulatory compliance	23,988	-	-	-
Annual operating fees	5,250	-	-	-
Total Operating Expenses	2,034,386	8,133	-	-
Operating Income (Loss)	(125,607)	323,388	-	104,907
NON-OPERATING REVENUES (EXPENSES)				
Interest income	286	1,036	9	245
Intergovernmental revenues	318,741	-	-	-
Gain on sale of assets	29,991	-	-	-
Interest expense	(13)	(91,151)	(14,519)	-
Total Non-Operating Revenues (Expenses)	349,005	(90,115)	(14,510)	245
Income (Loss) Before Transfers	223,398	233,273	(14,510)	105,152

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	Total Sewer Operations
\$ -	\$ -	\$ 262,834
-	-	116,165
-	-	1,863,766
-	-	102,442
-	-	2,345,207
-	-	919,069
-	-	82,906
-	-	34,777
-	-	3,732
-	-	8,784
-	-	7,415
-	-	217,001
-	-	23,551
-	-	65,005
-	-	174,013
-	-	6,724
-	-	7,318
-	-	12,343
-	-	107,639
-	-	3,140
-	-	252,558
-	-	2,356
-	-	20,393
-	-	3,230
-	-	41,827
-	-	19,500
-	-	23,988
-	-	5,250
-	-	2,042,519
-	-	302,688
637	24	2,237
-	-	318,741
-	-	29,991
-	-	(105,683)
637	24	245,286
637	24	547,974

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
and Changes in Net Position
Sewer Operations
For the Year Ended June 30, 2022

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
Transfers in (out)	(256,122)	-	32,238	(75,000)
Change in Net Position	(32,724)	233,273	17,728	30,152
Total Net Position - Beginning	<u>1,970,417</u>	<u>(2,091,194)</u>	<u>(496,719)</u>	<u>145,365</u>
Total Net Position - Ending	<u>\$ 1,937,693</u>	<u>\$ (1,857,921)</u>	<u>\$ (478,991)</u>	<u>\$ 175,517</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	Total Sewer Operations
222,524	-	(76,360)
223,161	24	471,614
357,745	31,326	(83,060)
<u>\$ 580,906</u>	<u>\$ 31,350</u>	<u>\$ 388,554</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Sewer Operations
For the Year Ended June 30, 2022

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,876,444	\$ 285,643	\$ -	\$ 104,907
Cash paid to suppliers	(857,121)	(8,214)	-	-
Cash paid to employees	(868,975)	-	-	-
Net Cash Provided (Used) by Operating Activities	150,348	277,429	-	104,907
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants received	439,884	-	-	-
Transfer in (out) from/to other funds	(256,122)	-	32,238	(75,000)
Net Cash Provided (Used) by Noncapital Financing Activities	183,762	-	32,238	(75,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(104,382)	-	-	-
Proceeds from sale of capital assets	29,991	-	-	-
Principal paid on debt	(1,955)	(194,263)	(17,500)	-
Interest paid on debt	(13)	(93,231)	(14,738)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(76,359)	(287,494)	(32,238)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	205	588	8	182
Net Cash Provided (Used) by Investing Activities	205	588	8	182
Net Increase (Decrease) in Cash and Cash Equivalents	257,956	(9,477)	8	30,089
Balances - Beginning	240,230	632,631	9,251	145,317
Balances - Ending	\$ 498,186	\$ 623,154	\$ 9,259	\$ 175,406

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	Total Sewer Operations
\$ -	\$ -	\$ 2,266,994
-	-	(865,335)
-	-	(868,975)
-	-	532,684
-	-	439,884
222,524	-	(76,360)
222,524	-	363,524
-	-	(104,382)
-	-	29,991
-	-	(213,718)
-	-	(107,982)
-	-	(396,091)
536	24	1,543
536	24	1,543
223,060	24	501,660
357,667	31,326	1,416,422
<u>\$ 580,727</u>	<u>\$ 31,350</u>	<u>\$ 1,918,082</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Sewer Operations
For the Year Ended June 30, 2022

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (125,607)	\$ 323,388	\$ -	\$ 104,907
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	252,558	-	-	-
Decrease (increase) in:				
Accounts receivable	(32,335)	-	-	-
Assessments receivable	-	(45,878)	-	-
Prepaid costs	(4,070)	-	-	-
Pension adjustment - deferred outflows	9,551	-	-	-
OPEB adjustment - deferred outflows	(55,215)	-	-	-
Increase (decrease) in:				
Accounts payable	9,708	(81)	-	-
Salaries and benefits payable	6,829	-	-	-
Compensated absences	(2,373)	-	-	-
Net pension liability	(382,203)	-	-	-
Net OPEB liability	139,483	-	-	-
Pension adjustment - deferred inflows	370,379	-	-	-
OPEB adjustment - deferred inflows	(36,357)	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 150,348</u>	<u>\$ 277,429</u>	<u>\$ -</u>	<u>\$ 104,907</u>

<u>Wastewater Capital Facilities Unreserved</u>	<u>USDA Reserve Fund</u>	<u>Total Sewer Operations</u>
\$ -	\$ -	\$ 302,688
-	-	252,558
-	-	(32,335)
-	-	(45,878)
-	-	(4,070)
-	-	9,551
-	-	(55,215)
-	-	9,627
-	-	6,829
-	-	(2,373)
-	-	(382,203)
-	-	139,483
-	-	370,379
-	-	(36,357)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 532,684</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Water Operations
June 30, 2022

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
ASSETS			
Current Assets:			
Cash and investments	\$ 1,209,610	\$ 135,778	\$ 184,621
Receivables:			
Accounts (net of allowance)	362,854	-	-
Interest	259	23	-
Prepaid costs	17,542	-	-
Inventory	190,473	-	-
Total Current Assets	1,780,738	135,801	184,621
Noncurrent Assets:			
Capital assets, net	3,278,434	-	-
Total Noncurrent Assets	3,278,434	-	-
Total Assets	5,059,172	135,801	184,621
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	152,826	-	-
Deferred OPEB adjustments	111,625	-	-
Total Deferred Outflows of Resources	264,451	-	-
LIABILITIES			
Current Liabilities:			
Accounts payable	28,646	-	-
Salaries and benefits payable	35,711	-	-
Interest payable	-	20,031	-
Compensated absences	13,815	-	-
Lease payable	1,958	-	-
Loans payable	-	117,859	-
Total Current Liabilities	80,130	137,890	-
Noncurrent Liabilities:			
Compensated absences	3,344	-	-
Lease payable	4,254	-	-
Loans payable	-	1,263,511	-
Net pension liability	408,937	-	-
Net OPEB liability	781,787	-	-
Total Noncurrent Liabilities	1,198,322	1,263,511	-
Total Liabilities	1,278,452	1,401,401	-
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	391,958	-	-
Deferred OPEB adjustments	219,566	-	-
Total Deferred Inflows of Resources	611,524	-	-

Water Operations Reserve	Water Capital Fund	Total Water Operations
\$ 180,049	\$ 311,450	\$ 2,021,508
-	-	362,854
-	-	282
-	-	17,542
-	-	190,473
<u>180,049</u>	<u>311,450</u>	<u>2,592,659</u>
-	-	3,278,434
-	-	3,278,434
<u>180,049</u>	<u>311,450</u>	<u>5,871,093</u>
-	-	152,826
-	-	111,625
-	-	264,451
-	-	28,646
-	-	35,711
-	-	20,031
-	-	13,815
-	-	1,958
-	-	117,859
-	-	218,020
-	-	3,344
-	-	4,254
-	-	1,263,511
-	-	408,937
-	-	781,787
-	-	2,461,833
-	-	2,679,853
-	-	391,958
-	-	219,566
-	-	611,524

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Water Operations
June 30, 2022

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
NET POSITION			
Net investment in capital assets	3,272,222	(1,381,370)	-
Restricted for debt service	-	-	184,621
Restricted for capital facilities	-	-	-
Unrestricted	161,425	115,770	-
Total Net Position	\$ 3,433,647	\$ (1,265,600)	\$ 184,621

Water Operations Reserve	Water Capital Fund	Total Water Operations
-	-	1,890,852
-	-	184,621
-	311,450	311,450
180,049	-	457,244
<u>\$ 180,049</u>	<u>\$ 311,450</u>	<u>\$ 2,844,167</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
and Changes in Net Position
Water Operations
For the Year Ended June 30, 2022

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
OPERATING REVENUES			
Charges for services	\$ 2,675,069	\$ 136,310	\$ -
Miscellaneous	48,971	-	-
Total Operating Revenues	<u>2,724,040</u>	<u>136,310</u>	<u>-</u>
OPERATING EXPENSES			
Salaries and benefits	912,447	-	-
Insurance	82,907	-	-
Office expenses	36,365	-	-
Continuing education	5,019	-	-
Dues and subscriptions	27,295	-	-
Postage	7,742	-	-
Repairs and maintenance	49,583	-	-
Gas, fuel and oil	23,551	-	-
Supplies	65,252	-	-
Professional services	102,302	-	-
Travel	8,524	-	-
Telephone	12,342	-	-
Power	176,112	-	-
Other utilities	3,136	-	-
Bad debt	-	-	-
Depreciation	227,607	-	-
Other operating	3,159	-	-
Office and safety equipment	21,175	-	-
Director's compensation	3,229	-	-
Environmental monitoring	13,942	-	-
Water conservation	4,828	-	-
Water rights	5,029	-	-
Disaster mitigation	19,810	-	-
Reliable water supply	154,730	-	-
Annual operating fees	34,612	4,486	-
Total Operating Expenses	<u>2,000,698</u>	<u>4,486</u>	<u>-</u>
Operating Income (Loss)	<u>723,342</u>	<u>131,824</u>	<u>-</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	502	210	106
Intergovernmental revenue	70,798	-	-
Gain on sale of assets	29,991	-	-
Interest expense	(13)	(50,384)	-
Total Non-Operating Revenues (Expenses)	<u>101,278</u>	<u>(50,174)</u>	<u>106</u>
Income (Loss) Before Transfers	824,620	81,650	106
Transfers in (out)	(8,564)	59,029	-
Change in Net Position	816,056	140,679	106
Total Net Position - Beginning	<u>2,617,591</u>	<u>(1,406,279)</u>	<u>184,515</u>
Total Net Position - Ending	<u>\$ 3,433,647</u>	<u>\$ (1,265,600)</u>	<u>\$ 184,621</u>

Water Operating Reserve	Water Capital Fund	Total Water Operations
\$ -	\$ -	\$ 2,811,379
-	-	48,971
-	-	2,860,350
-	-	912,447
-	-	82,907
-	-	36,365
-	-	5,019
-	-	27,295
-	-	7,742
-	-	49,583
-	-	23,551
-	-	65,252
-	-	102,302
-	-	8,524
-	-	12,342
-	-	176,112
-	-	3,136
198	559	757
-	-	227,607
-	-	3,159
-	-	21,175
-	-	3,229
-	-	13,942
-	-	4,828
-	-	5,029
-	-	19,810
-	-	154,730
-	-	39,098
198	559	2,005,941
(198)	(559)	854,409
145	201	1,164
-	-	70,798
-	-	29,991
-	-	(50,397)
145	201	51,556
(53)	(358)	905,965
24,535	-	75,000
24,482	(358)	980,965
155,567	311,808	1,863,202
\$ 180,049	\$ 311,450	\$ 2,844,167

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Water Operations
For the Year Ended June 30, 2022

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 2,702,372	\$ 140,192	\$ -
Cash paid to suppliers	(1,053,685)	(4,486)	-
Cash paid to employees	(858,989)	-	-
Net Cash Provided (Used) by Operating Activities	789,698	135,706	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grants received	202,259	-	-
Transfers in (out) from/to other funds	(8,564)	59,029	-
Net Cash Provided (Used) by Noncapital Financing Activities	193,695	59,029	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(314,172)	-	-
Proceeds from sale of capital assets	29,991	-	-
Principal paid on debt	(1,955)	(113,895)	-
Interest paid on debt	(13)	(52,035)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(286,149)	(165,930)	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	342	197	257
Net Cash Provided (Used) by Investing Activities	342	197	257
Net Increase (Decrease) in Cash and Cash Equivalents	697,586	29,002	257
Balances - Beginning	512,024	106,776	184,364
Balances - Ending	\$ 1,209,610	\$ 135,778	\$ 184,621
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 723,342	\$ 131,824	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation/amortization	227,607	-	-
Decrease (increase) in:			
Accounts receivable	(21,668)	3,882	-
Prepaid costs	(4,070)	-	-
Inventory	(190,473)	-	-
Pension adjustment - deferred outflows	9,551	-	-
OPEB adjustment - deferred outflows	(50,193)	-	-
Increase (decrease) in:			
Accounts payable	1,502	-	-
Salaries and benefits payable	7,212	-	-
Compensated absences	(2,374)	-	-
Net pension liability	(382,203)	-	-
Net OPEB liability	139,483	-	-
Pension adjustment - deferred inflows	370,379	-	-
OPEB adjustment - deferred inflows	(38,397)	-	-
Net Cash Provided (Used) by Operating Activities	\$ 789,698	\$ 135,706	\$ -

Water Operating Reserve	Water Capital Fund	Total Water Operations
\$ -	\$ -	\$ 2,842,564
-	-	(1,058,171)
-	-	(858,989)
-	-	925,404
-	-	202,259
24,535	-	75,000
24,535	-	277,259
-	-	(314,172)
-	-	29,991
-	-	(115,850)
-	-	(52,048)
-	-	(452,079)
145	201	1,142
145	201	1,142
24,680	201	751,726
155,369	311,249	1,269,782
<u>\$ 180,049</u>	<u>\$ 311,450</u>	<u>\$ 2,021,508</u>
\$ (198)	\$ (559)	\$ 854,409
-	-	227,607
198	559	(17,029)
-	-	(4,070)
-	-	(190,473)
-	-	9,551
-	-	(50,193)
-	-	1,502
-	-	7,212
-	-	(2,374)
-	-	(382,203)
-	-	139,483
-	-	370,379
-	-	(38,397)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 925,404</u>

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OTHER REPORT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District, California (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 22, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

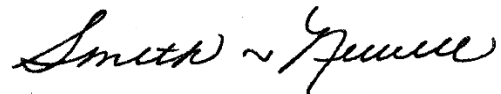
To the Board of Directors
Hidden Valley Lake Community Services District
Hidden Valley Lake, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
November 22, 2022

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

DATE: December 20, 2022

AGENDA ITEM: Administration of Oath of Office

RECOMMENDATIONS: Staff recommend the Board request that the Secretary to the Board administer the associated oath of office to Directors Brown and Graves.

FINANCIAL IMPACT: None

BACKGROUND:

Before taking office, each district director must subscribe to the Oath of Office before the County Elections Official, District Secretary, a designated county official, or a person designated by the County Elections Official, send the original to the Registrar of Voters Office immediately after receipt of the Certificate of Appointment. The duplicate original is retained by the District.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: Tuesday, November 15, 2022– 7:00 PM**

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

Directors Present:

Director Claude Brown, Vice President
Director Jim Lieberman
Director Sean Millerick

Staff Present:

General Manager, Dennis White
Administrative Services Manager, Penny Cuadras
Accounting Supervisor, Trish Wilkinson

Via Teleconference:

Project Manager, Alyssa Gordon

Absent:

Director Gary Graves, President
Director Jim Freeman

CALL TO ORDER

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

APPROVAL OF AGENDA

Moved by Director Lieberman to approve the November 15, 2022, Regular Board of Directors Meeting Agenda as presented.

Seconded by Director Millerick.

Roll Call Vote:

AYES: (3) Directors, Lieberman, Millerick and Brown

NAYS: (0)

ABSTAIN: (0)

ABSENT: (2) Director Freeman and Graves

Motion carries to approve the November 15, 2022, Regular Board Agenda.

CONSENT CALENDAR

Moved by Director Lieberman to approve the Consent Calendar amending the October 13, 2022, Emergency Preparedness to reflect the call to order to 9am.

A. MINUTES: Approval of the October 11, 2022, Finance Committee Meeting Minutes.

B. MINUTES: Approval of the October 13, 2022, Regular Board of Directors Meeting Minutes.

C. MINUTES: Approval of the October 13, 2022, Regular Board of Directors Meeting Minutes.

D. DISBURSEMENTS: Check # 1163 - # 1234 including drafts and payroll for a total of \$237,840.18.

No Further Discussion.

No Public Comment.

Roll Call Vote:

AYES: (3) Directors, Lieberman, Millerick and Brown

NAYS: (0)

ABSTAIN: (0)

ABSENT: (2) Director Freeman and Graves

Motion Carries to approve the Consent Calendar as presented.

BOARD COMMITTEE REPORTS

Finance Committee: Have not met

Personnel Committee: Have not met

Emergency Preparedness Committee: Have not met

Lake Water Use Agreement-Ad Hoc Committee: Have not met

Valley Oaks Sub-Committee: Have not met

Trane Energy Resilience Ad Hoc Committee: Have not met

STAFF REPORTS

Financial Report: No discussion

Administration/Customer Services Report:

Field Operation Report:

ACWA State Legislative Committee:

Projects Update:

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

DISCUSSION AND POSSIBLE ACTION:

Approve Agreement with CalPERS for OPEB Trust, Delegate Authority for Disbursements, Plan Contributing Amounts, and Select Investment Risk Level Strategy 1

Motion by Director Lieberman to Approve Agreement with CalPERS for OPEB Trust, Delegate Authority for Disbursements, Plan Contributing Amounts, and Select Investment Risk Level Strategy 1.

Seconded by Director Millerick.

No Further Discussion.

No Public Comment.

Roll Call Vote:

AYES: (3) Directors Lieberman, Millerick and Brown

NAYS: (0)

ABSTAIN: (0)

ABSENT: (2) Director Freeman and Graves

Motion Carries to Approve Agreement with CalPERS for OPEB Trust, Delegate Authority for Disbursements, Plan Contributing Amounts, and Select Investment Risk Level Strategy 1

DISCUSSION AND POSSIBLE ACTION:

Approve Resolution 2022-11, Modifying District Retirees Health Benefits for New Employees Effective Immediately Upon Adoption

Motion by Director Millerick to Approve Resolution 2022-11, Modifying District Retirees Health Benefits for New Employees Effective Immediately Upon Adoption.

Seconded by Director Lieberman.

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	2,032.80
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	250.42
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	276.60
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	18,758.72
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,350.35
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	324.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,878.06
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	814.89
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,605.03
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,603.28
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	6,692.58
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	136.35
01-2539	COUNTY OF LAKE HEALTH SER			N		FUND TOTAL FOR VENDOR	2,003.00
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	130.49
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	571.97
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	311.72
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	722.05
01-2788	GHD			N		FUND TOTAL FOR VENDOR	4,753.00
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,782.08
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,402.50
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	650.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	852.14
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	585.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	431.28
01-2891	HERC RENTALS INC.			N		FUND TOTAL FOR VENDOR	2,075.97

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
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	123.32
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	513.25
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	428.44
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	519.16
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,570.93
01-3042	RUSSELL MURPHY			N		FUND TOTAL FOR VENDOR	41.50
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	478.50
01-3058	NATHAN REESE			N		FUND TOTAL FOR VENDOR	43.98
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	876.45
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	233.35
01-3068	WILLETTA CALLAGHAN			N		FUND TOTAL FOR VENDOR	93.76
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	975.00
01-3072	LAKE COUNTY SHERIFF'S OFF			N		FUND TOTAL FOR VENDOR	84.10
01-8	AT&T			N		FUND TOTAL FOR VENDOR	482.40
*** FUND TOTALS ***							68,868.86

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	655.08
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,041.05
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	250.41
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	276.59
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	18,758.71
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,406.29
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	324.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	511.52
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	814.88
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,411.67
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,603.28
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	6,692.58
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	158.78
01-2539	COUNTY OF LAKE HEALTH SER			N		FUND TOTAL FOR VENDOR	1,225.00
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	571.97
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	311.71
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	8,894.97
01-2788	GHD			N		FUND TOTAL FOR VENDOR	6,939.38
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,509.91
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,985.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	650.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	852.14
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	585.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	1,197.05
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	431.28

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
01-2891	HERC RENTALS INC.			N		FUND TOTAL FOR VENDOR	2,075.97
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	123.30
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	513.25
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	428.43
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	519.16
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,570.92
01-3042	RUSSELL MURPHY			N		FUND TOTAL FOR VENDOR	41.50
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	478.50
01-3058	NATHAN REESE			N		FUND TOTAL FOR VENDOR	43.98
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	876.44
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	233.30
01-3068	WILLETTA CALLAGHAN			N		FUND TOTAL FOR VENDOR	93.74
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	975.00
01-3072	LAKE COUNTY SHERIFF'S OFF			N		FUND TOTAL FOR VENDOR	84.10
01-8	AT&T			N		FUND TOTAL FOR VENDOR	482.40
*** FUND TOTALS ***							80,008.68
*** REPORT TOTALS ***			148,877.54				148,877.54

G / L EXPENSE DISTRIBUTION

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

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	107.94
120 2088	SURVIVOR BENEFITS - PERS	13.99
120 2089	WAGE ASSIGNMENTS	84.10
120 2090	PERS PAYABLE	2,880.39
120 2091	FIT PAYABLE	3,076.35
120 2092	CIT PAYABLE	1,517.42
120 2093	SOCIAL SECURITY PAYABLE	24.35
120 2094	MEDICARE PAYABLE	612.56
120 2095	S D I PAYABLE	464.73
120 2099	DEFERRED COMP - 457 PLAN	650.00
120 5-00-5020	EMPLOYEE BENEFITS	1,343.12
120 5-00-5060	GASOLINE, OIL & FUEL	548.70
120 5-00-5061	VEHICLE MAINT	3,311.09
120 5-00-5062	TAXES & LIC	41.50
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	195.99
120 5-00-5092	POSTAGE & SHIPPING	1,101.83
120 5-00-5121	LEGAL SERVICES	2,038.50
120 5-00-5122	ENGINEERING SERVICES	4,753.00
120 5-00-5130	PRINTING & PUBLICATION	967.75
120 5-00-5145	EQUIPMENT RENTAL	2,075.97
120 5-00-5150	REPAIR & REPLACE	11,017.45
120 5-00-5155	MAINT BLDG & GROUNDS	202.50
120 5-00-5157	SECURITY	324.00
120 5-00-5191	TELEPHONE	1,304.79
120 5-00-5193	OTHER UTILITIES	276.60
120 5-00-5194	IT SERVICES	513.25
120 5-00-5195	ENV/MONITORING	2,402.50
120 5-00-5198	ANNUAL OPERATING FEES	2,003.00
120 5-10-5010	SALARIES & WAGES	293.55
120 5-10-5020	EMPLOYEE BENEFITS	5,894.99
120 5-10-5021	RETIREMENT BENEFITS	1,843.47
120 5-10-5090	OFFICE SUPPLIES	502.01
120 5-10-5170	TRAVEL MILEAGE	1,033.51
120 5-10-5179	ADM MISC EXPENSES	103.18
120 5-30-5010	SALARIES & WAGES	324.39
120 5-30-5020	EMPLOYEE BENEFITS	10,658.29
120 5-30-5021	RETIREMENT BENEFITS	1,867.18
120 5-30-5022	CLOTHING ALLOWANCE	422.00
120 5-30-5090	OFFICE SUPPLIES	21.32
120 5-30-5170	TRAVEL MILEAGE	43.98
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	6.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	1,981.72
	** FUND TOTAL **	68,868.86
130 1052	ACCTS REC WATER USE	655.08
130 2075	AFLAC	107.94

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 2088	SURVIVOR BENEFITS - PERS	13.91
130 2089	WAGE ASSIGNMENTS	84.10
130 2090	PERS PAYABLE	2,813.11
130 2091	FIT PAYABLE	3,143.69
130 2092	CIT PAYABLE	1,526.09
130 2093	SOCIAL SECURITY PAYABLE	24.36
130 2094	MEDICARE PAYABLE	607.03
130 2095	S D I PAYABLE	460.47
130 2099	DEFERRED COMP - PLAN 457 PAYAB	650.00
130 5-00-5020	EMPLOYEE BENEFITS	1,343.12
130 5-00-5060	GASOLINE, OIL & FUEL	548.70
130 5-00-5061	VEHICLE MAINT	3,311.06
130 5-00-5062	TAXES & LIC	41.50
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	195.99
130 5-00-5092	POSTAGE & SHIPPING	1,101.83
130 5-00-5121	LEGAL SERVICES	2,038.50
130 5-00-5130	PRINTING & PUBLICATION	967.75
130 5-00-5145	EQUIPMENT RENTAL	2,075.97
130 5-00-5150	REPAIR & REPLACE	10,948.32
130 5-00-5155	MAINT BLDG & GROUNDS	202.50
130 5-00-5157	SECURITY	324.00
130 5-00-5191	TELEPHONE	1,304.78
130 5-00-5193	OTHER UTILITIES	276.59
130 5-00-5194	IT SERVICES	1,710.30
130 5-00-5195	ENV/MONITORING	1,985.00
130 5-00-5198	ANNUAL OPERATING FEES	1,225.00
130 5-00-5505	WATER CONSERVATION	46.96
130 5-10-5010	SALARIES & WAGES	295.58
130 5-10-5020	EMPLOYEE BENEFITS	5,898.85
130 5-10-5021	RETIREMENT BENEFITS	1,843.44
130 5-10-5090	OFFICE SUPPLIES	501.94
130 5-10-5170	TRAVEL MILEAGE	1,033.49
130 5-10-5179	ADM MISC EXPENSES	103.16
130 5-30-5010	SALARIES & WAGES	316.53
130 5-30-5020	EMPLOYEE BENEFITS	10,658.25
130 5-30-5021	RETIREMENT BENEFITS	1,741.21
130 5-30-5022	CLOTHING ALLOWANCE	422.00
130 5-30-5090	OFFICE SUPPLIES	21.32
130 5-30-5170	TRAVEL MILEAGE	1,341.12
130 5-30-5175	EDUCATION / SEMINARS	370.00
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	6.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	1,981.72
130 5-70-7204	RELIABLE WATER SUPPLY	13,720.57
	** FUND TOTAL **	80,008.68

** TOTAL **

148,877.54

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 11/01/2022 THRU 11/30/2022	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

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>2,110,648.00</u>	<u>156,975.62</u>	<u>931,732.20</u>	<u>1,178,915.80</u>	<u>44.14</u>
TOTAL REVENUES	<u>2,110,648.00</u>	<u>156,975.62</u>	<u>931,732.20</u>	<u>1,178,915.80</u>	<u>44.14</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	973,522.00	35,265.13	425,122.69	548,399.31	43.67
ADMINISTRATION	457,701.00	29,303.78	211,608.71	246,092.29	46.23
FIELD	492,852.00	35,706.09	228,471.65	264,380.35	46.36
DIRECTORS	34,159.00	2,158.54	10,934.06	23,224.94	32.01
CAPITAL PROJECTS & EQUIP	<u>532,500.00</u>	<u>0.00</u>	<u>4,675.00</u>	<u>527,825.00</u>	<u>0.88</u>
TOTAL EXPENDITURES	<u>2,490,734.00</u>	<u>102,433.54</u>	<u>880,812.11</u>	<u>1,609,921.89</u>	<u>35.36</u>
REVENUES OVER/(UNDER) EXPENDITURES	(380,086.00)	54,542.08	50,920.09	(431,006.09)	13.40-

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	0.00	200.00	800.00	20.00
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	5,500.00	0.00	2,566.20	2,933.80	46.66
120-4050 SALES OF RECLAIMED WATER	154,542.00	0.00	88,017.65	66,524.35	56.95
120-4111 COMM SEWER USE	85,538.00	0.00	34,165.69	51,372.31	39.94
120-4112 GOV'T SEWER USE	1,200.00	0.00	436.56	763.44	36.38
120-4116 SEWER USE CHARGES	1,836,418.00	154,104.29	773,048.88	1,063,369.12	42.10
120-4210 LATE FEE	22,000.00	2,821.07	14,770.18	7,229.82	67.14
120-4300 MISC INCOME	2,500.00	0.00	3.60	2,496.40	0.14
120-4310 OTHER INCOME	1,450.00	50.26	722.27	727.73	49.81
120-4320 FEMA/CalOES GRANTS	0.00	0.00	1,969.00 (	1,969.00)	0.00
120-4325 GRANTS	0.00	0.00	15,440.42 (	15,440.42)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	500.00	0.00	391.75	108.25	78.35
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,110,648.00	156,975.62	931,732.20	1,178,915.80	44.14
	=====	=====	=====	=====	=====

AS OF: NOVEMBER 30TH, 2022

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	1,343.12	3,923.08 (	3,923.08)	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	12,000.00	0.00	10,023.65	1,976.35	83.53
120-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00 (	1,406.99) (	63.90)	8,515.90	0.76-
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	548.70	7,407.79	22,592.21	24.69
120-5-00-5061 VEHICLE MAINT	26,415.00	3,311.09	13,513.48	12,901.52	51.16
120-5-00-5062 TAXES & LIC	800.00	41.50	41.50	758.50	5.19
120-5-00-5074 INSURANCE	104,000.00	0.00	104,101.25 (	101.25)	100.10
120-5-00-5075 BANK FEES	30,000.00	2,265.02	10,663.19	19,336.81	35.54
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	195.99	5,226.66	5,773.34	47.52
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	1,101.83	3,187.90	5,812.10	35.42
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	12,000.00	2,038.50	9,595.75	2,404.25	79.96
120-5-00-5122 ENGINEERING SERVICES	49,000.00	4,753.00	17,217.28	31,782.72	35.14
120-5-00-5123 OTHER PROFESSIONAL SERVICE	10,000.00	0.00	1,106.00	8,894.00	11.06
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	6,000.00	967.75	2,469.32	3,530.68	41.16
120-5-00-5135 NEWSLETTER	1,000.00	0.00	97.50	902.50	9.75
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	2,075.97	4,490.24	509.76	89.80
120-5-00-5148 OPERATING SUPPLIES	50,000.00	0.00	22,820.36	27,179.64	45.64
120-5-00-5150 REPAIR & REPLACE	180,000.00	11,003.01	37,831.51	142,168.49	21.02
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	3,612.56	8,387.44	30.10
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	0.00	3,386.00	14,114.00	19.35
120-5-00-5157 SECURITY	1,000.00	324.00	324.00	676.00	32.40
120-5-00-5160 SLUDGE DISPOSAL	35,000.00	0.00	17,148.74	17,851.26	49.00
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	15,000.00	1,304.79	5,574.97	9,425.03	37.17
120-5-00-5192 ELECTRICITY	155,000.00	0.00	23,364.83	131,635.17	15.07
120-5-00-5193 OTHER UTILITIES	3,500.00	276.60	1,109.85	2,390.15	31.71
120-5-00-5194 IT SERVICES	35,000.00	513.25	17,816.86	17,183.14	50.91
120-5-00-5195 ENV/MONITORING	40,000.00	2,402.50	19,247.75	20,752.25	48.12
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	7,500.00	2,003.00	2,003.00	5,497.00	26.71
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	60.10	1,139.90	5.01
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	778.38	421.62	64.87
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	0.00	1,635.59	1,864.41	46.73
120-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5510 SEWER OUTREACH	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	0.00	170.00	80.00	68.00
120-5-00-5580 TRANSFERS OUT	32,205.00	0.00	25,237.50	6,967.50	78.37

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 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
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	973,522.00	35,265.13	425,122.69	548,399.31	43.67

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	289,065.00	19,926.62	133,659.10	155,405.90	46.24
120-5-10-5020 EMPLOYEE BENEFITS	93,926.00	5,894.99	30,803.88	63,122.12	32.80
120-5-10-5021 RETIREMENT BENEFITS	59,860.00	1,843.47	43,137.63	16,722.37	72.06
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	502.01	1,256.59	2,743.41	31.41
120-5-10-5170 TRAVEL MILEAGE	5,000.00	1,033.51	1,675.57	3,324.43	33.51
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	0.00	807.94	4,192.06	16.16
120-5-10-5179 ADM MISC EXPENSES	350.00	103.18	268.00	82.00	76.57
TOTAL ADMINISTRATION	457,701.00	29,303.78	211,608.71	246,092.29	46.23

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	302,326.00	22,693.32	131,617.57	170,708.43	43.53
120-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,658.29	50,931.82	71,684.18	41.54
120-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,867.18	41,680.37	16,229.63	71.97
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	422.00	918.13	1,581.87	36.73
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	155.00	1,345.00	10.33
120-5-30-5090 OFFICE SUPPLIES	1,000.00	21.32	496.54	503.46	49.65
120-5-30-5170 TRAVEL MILEAGE	1,000.00	43.98	694.77	305.23	69.48
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	1,977.45	2,022.55	49.44
TOTAL FIELD	492,852.00	35,706.09	228,471.65	264,380.35	46.36

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

120-SEWER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,345.75	1,654.25	44.86
120-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	33.75	196.25	14.67
120-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	1,882.64	9,413.20	16,215.80	36.73
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	141.36	1,358.64	9.42
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	34,159.00	2,158.54	10,934.06	23,224.94	32.01

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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	385,000.00	0.00	4,562.50	380,437.50	1.19
120-5-70-7202 DISASTER MITIGATION	100,000.00	0.00	112.50	99,887.50	0.11
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	22,500.00	0.00	0.00	22,500.00	0.00
120-5-70-7206 RECORDS RETENTION	25,000.00	0.00	0.00	25,000.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	532,500.00	0.00	4,675.00	527,825.00	0.88
TOTAL EXPENDITURES	2,490,734.00	102,433.54	880,812.11	1,609,921.89	35.36
REVENUES OVER/(UNDER) EXPENDITURES	(380,086.00)	54,542.08	50,920.09	(431,006.09)	13.40-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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>3,084,096.00</u>	<u>220,829.18</u>	<u>1,364,203.76</u>	<u>1,719,892.24</u>	<u>44.23</u>
TOTAL REVENUES	<u>3,084,096.00</u>	<u>220,829.18</u>	<u>1,364,203.76</u>	<u>1,719,892.24</u>	<u>44.23</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,223,181.00	30,462.88	370,510.65	852,670.35	30.29
ADMINISTRATION	455,901.00	29,452.49	211,757.32	244,143.68	46.45
FIELD	492,952.00	36,702.76	217,936.88	275,015.12	44.21
DIRECTORS	35,559.00	2,158.47	11,198.71	24,360.29	31.49
CAPITAL PROJECTS & EQUIP	<u>1,050,000.00</u>	<u>13,585.67</u>	<u>30,809.19</u>	<u>1,019,190.81</u>	<u>2.93</u>
TOTAL EXPENDITURES	<u>3,257,593.00</u>	<u>112,362.27</u>	<u>842,212.75</u>	<u>2,415,380.25</u>	<u>25.85</u>
REVENUES OVER/(UNDER) EXPENDITURES	(173,497.00)	108,466.91	521,991.01	(695,488.01)	300.86-

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	1,395.00	4,480.00	520.00	89.60
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	3,290.00	0.00	918.00	2,372.00	27.90
130-4040 LIEN RECORDING FEES	1,200.00	0.00	731.28	468.72	60.94
130-4045 AVAILABILITY FEES	22,000.00	0.00	10,264.80	11,735.20	46.66
130-4110 COMM WATER USE	144,786.00	0.00	34,931.84	109,854.16	24.13
130-4111 BULK WATER SALES	7,500.00	9,170.63	46,546.10 (	39,046.10)	620.61
130-4112 GOV'T WATER USE	6,500.00	0.00	2,694.57	3,805.43	41.45
130-4115 WATER USE	2,848,200.00	206,129.56	1,235,288.66	1,612,911.34	43.37
130-4210 LATE FEE	32,000.00	4,083.99	24,489.68	7,510.32	76.53
130-4215 RETURNED CHECK FEE	500.00	50.00	550.00 (	50.00)	110.00
130-4300 MISC INCOME	1,500.00	0.00	103.60	1,396.40	6.91
130-4310 OTHER INCOME	100.00	0.00	600.21 (	500.21)	600.21
130-4320 FEMA/CalOES GRANTS	0.00	0.00	1,969.00 (	1,969.00)	0.00
130-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	9,720.00	0.00	0.00	9,720.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,800.00	0.00	636.02	1,163.98	35.33
130-4580 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,084,096.00	220,829.18	1,364,203.76	1,719,892.24	44.23

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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	1,343.12	3,923.07 (	3,923.07)	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	10,500.00	0.00	10,023.66	476.34	95.46
130-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00 (	1,406.98) (	63.83)	8,515.83	0.76-
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	548.70	7,407.83	22,592.17	24.69
130-5-00-5061 VEHICLE MAINT	25,000.00	3,311.06	13,513.42	11,486.58	54.05
130-5-00-5062 TAXES & LIC	1,200.00	41.50	41.50	1,158.50	3.46
130-5-00-5074 INSURANCE	104,000.00	0.00	104,367.70 (	367.70)	100.35
130-5-00-5075 BANK FEES	30,000.00	2,265.00	10,663.15	19,336.85	35.54
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	195.99	23,323.66	4,676.34	83.30
130-5-00-5092 POSTAGE & SHIPPING	7,500.00	1,101.83	3,187.87	4,312.13	42.50
130-5-00-5110 CONTRACTUAL SERVICES	60,000.00	0.00	0.00	60,000.00	0.00
130-5-00-5121 LEGAL SERVICES	30,000.00	2,038.50	10,015.75	19,984.25	33.39
130-5-00-5122 ENGINEERING SERVICES	65,000.00	0.00	0.00	65,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000.00	0.00	1,963.50	13,036.50	13.09
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	600.00	14,400.00	4.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	967.75	2,389.47	5,110.53	31.86
130-5-00-5135 NEWSLETTER	1,200.00	0.00	97.50	1,102.50	8.13
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	2,075.97	4,055.47	30,944.53	11.59
130-5-00-5148 OPERATING SUPPLIES	7,500.00	0.00	556.38	6,943.62	7.42
130-5-00-5150 REPAIR & REPLACE	225,000.00	10,905.31	58,158.95	166,841.05	25.85
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	202.50	3,612.55	11,387.45	24.08
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	0.00	1,179.00	3,821.00	23.58
130-5-00-5157 SECURITY	5,000.00	324.00	324.00	4,676.00	6.48
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	15,000.00	1,304.78	5,574.94	9,425.06	37.17
130-5-00-5192 ELECTRICITY	200,000.00	0.00	73,554.74	126,445.26	36.78
130-5-00-5193 OTHER UTILITIES	3,600.00	276.59	1,109.81	2,490.19	30.83
130-5-00-5194 IT SERVICES	55,000.00	1,710.30	22,374.53	32,625.47	40.68
130-5-00-5195 ENV/MONITORING	20,000.00	1,985.00	4,640.00	15,360.00	23.20
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	1,225.00	1,225.00	38,775.00	3.06
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	60.10	939.90	6.01
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	778.38	221.62	77.84
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	0.00	1,635.59	3,364.41	32.71
130-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5505 WATER CONSERVATION	5,000.00	46.96	46.96	4,953.04	0.94
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	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	250.00	0.00	170.00	80.00	68.00
130-5-00-5580 TRANSFERS OUT	96,979.00	0.00	0.00	96,979.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	30,000.00	0.00	0.00	30,000.00	0.00
TOTAL NON-DEPARTMENTAL	1,223,181.00	30,462.88	370,510.65	852,670.35	30.29

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

130-WATER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	289,065.00	20,071.61	133,804.36	155,260.64	46.29
130-5-10-5020 EMPLOYEE BENEFITS	93,926.00	5,898.85	30,807.69	63,118.31	32.80
130-5-10-5021 RETIREMENT BENEFITS	59,860.00	1,843.44	43,137.41	16,722.59	72.06
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	501.94	1,256.41	2,743.59	31.41
130-5-10-5170 TRAVEL MILEAGE	4,000.00	1,033.49	1,675.55	2,324.45	41.89
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	0.00	807.95	3,692.05	17.95
130-5-10-5179 ADM MISC EXPENSES	350.00	103.16	267.95	82.05	76.56
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	455,901.00	29,452.49	211,757.32	244,143.68	46.45

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

130-WATER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	302,326.00	22,148.86	122,186.73	180,139.27	40.42
130-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,658.25	50,931.60	71,684.40	41.54
130-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,741.21	40,996.49	16,913.51	70.79
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	422.00	918.10	1,581.90	36.72
130-5-30-5063 CERTIFICATIONS	600.00	0.00	0.00	600.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	21.32	812.90	187.10	81.29
130-5-30-5170 TRAVEL MILEAGE	2,000.00	1,341.12	1,721.06	278.94	86.05
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	370.00	370.00	3,630.00	9.25
TOTAL FIELD	492,952.00	36,702.76	217,936.88	275,015.12	44.21

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

130-WATER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,345.50	1,654.50	44.85
130-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	33.75	196.25	14.67
130-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	1,882.62	9,413.10	16,215.90	36.73
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	265.00 (	65.00)	132.50
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	141.36	1,358.64	9.42
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	35,559.00	2,158.47	11,198.71	24,360.29	31.49

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	75,000.00	0.00	0.00	75,000.00	0.00
130-5-70-7202 DISASTER MITIGATION	200,000.00	0.00	482.50	199,517.50	0.24
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	700,000.00	13,585.67	30,326.69	669,673.31	4.33
130-5-70-7205 RISK MANAGEMENT	50,000.00	0.00	0.00	50,000.00	0.00
130-5-70-7206 RECORDS RETENTION	25,000.00	0.00	0.00	25,000.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	1,050,000.00	13,585.67	30,809.19	1,019,190.81	2.93
TOTAL EXPENDITURES	3,257,593.00	112,362.27	842,212.75	2,415,380.25	25.85
REVENUES OVER/(UNDER) EXPENDITURES	(173,497.00)	108,466.91	521,991.01	(695,488.01)	300.86-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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>295,368.00</u>	<u>0.00</u>	<u>46,849.83</u>	<u>248,518.17</u>	<u>15.86</u>
TOTAL REVENUES	<u>295,368.00</u>	<u>0.00</u>	<u>46,849.83</u>	<u>248,518.17</u>	<u>15.86</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>295,368.00</u>	<u>0.00</u>	<u>249,934.61</u>	<u>45,433.39</u>	<u>84.62</u>
TOTAL EXPENDITURES	<u>295,368.00</u>	<u>0.00</u>	<u>249,934.61</u>	<u>45,433.39</u>	<u>84.62</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(203,084.78)	203,084.78	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

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	1,994.00	0.00	0.00	1,994.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,000.00	0.00	8,264.51	266,735.49	3.01
215-4540 DELINQUENT ASSESSMENTS	7,124.00	0.00	16,221.38 (	9,097.38)	227.70
215-4541 DELINQ PENALTY & INTEREST	5,520.00	0.00	20,655.15 (	15,135.15)	374.19
215-4542 DELINQ ASSMT MONTHLY PENALTY	4,530.00	0.00	0.00	4,530.00	0.00
215-4550 INTEREST INCOME	1,200.00	0.00	1,708.79 (	508.79)	142.40
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,368.00	0.00	46,849.83	248,518.17	15.86
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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	9,640.00	0.00	5,879.11	3,760.89	60.99
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	86,728.00	0.00	45,055.50	41,672.50	51.95
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	199,000.00	0.00	199,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	295,368.00	0.00	249,934.61	45,433.39	84.62
TOTAL EXPENDITURES	295,368.00	0.00	249,934.61	45,433.39	84.62
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(203,084.78)	203,084.78	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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>170,075.00</u>	<u>0.00</u>	<u>18,984.42</u>	<u>151,090.58</u>	<u>11.16</u>
TOTAL REVENUES	<u>170,075.00</u>	<u>0.00</u>	<u>18,984.42</u>	<u>151,090.58</u>	<u>11.16</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>170,075.00</u>	<u>0.00</u>	<u>24,035.83</u>	<u>146,039.17</u>	<u>14.13</u>
TOTAL EXPENDITURES	<u>170,075.00</u>	<u>0.00</u>	<u>24,035.83</u>	<u>146,039.17</u>	<u>14.13</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(5,051.41)	5,051.41	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	72,696.00	0.00	18,274.00	54,422.00	25.14
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	400.00	0.00	710.42 (	310.42)	177.61
218-4580 TRANSFERS IN	96,979.00	0.00	0.00	96,979.00	0.00
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	170,075.00	0.00	18,984.42	151,090.58	11.16
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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	48,072.00	0.00	24,035.83	24,036.17	50.00
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	4,144.00	0.00	0.00	4,144.00	0.00
218-5-00-5599 PRINCIPAL PMT	117,859.00	0.00	0.00	117,859.00	0.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	170,075.00	0.00	24,035.83	146,039.17	14.13
TOTAL EXPENDITURES	170,075.00	0.00	24,035.83	146,039.17	14.13
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(5,051.41)	5,051.41	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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>32,205.00</u>	<u>0.00</u>	<u>25,244.14</u>	<u>6,960.86</u>	<u>78.39</u>
TOTAL REVENUES	32,205.00	0.00	25,244.14	6,960.86	78.39
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,205.00</u>	<u>0.00</u>	<u>25,237.50</u>	<u>6,967.50</u>	<u>78.37</u>
TOTAL EXPENDITURES	32,205.00	0.00	25,237.50	6,967.50	78.37
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	6.64 (	6.64)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

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	12.00	0.00	6.64	5.36	55.33
219-4580 TRANSFERS IN	32,193.00	0.00	25,237.50	6,955.50	78.39
TOTAL REVENUES	32,205.00	0.00	25,244.14	6,960.86	78.39
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2022

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	14,205.00	0.00	7,237.50	6,967.50	50.95
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	18,000.00	0.00	18,000.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,205.00	0.00	25,237.50	6,967.50	78.37
TOTAL EXPENDITURES	32,205.00	0.00	25,237.50	6,967.50	78.37
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	6.64 (	6.64)	0.00

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of November 30, 2022
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 1,986,378	\$ 1,325,770	\$ 630,274	\$ 145,709	\$ 4,088,131
Cash Receipts					
Utility Billing Deposits	\$ 410,037	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 77	\$ 2,145	\$ 298	
Total Cash Receipts	\$ 410,037	\$ 77	\$ 2,145	\$ 146,007	
Cash Disbursements					
Accounts Payable Checks issued	\$ 121,322	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 27,363	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 65,171	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,530	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 218,387	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 2,178,029	\$ 1,325,848	\$ 632,419	\$ 146,007	\$ 4,282,302
Financial Institution Ending Balances	\$ 2,171,607	\$ 1,325,848	\$ 632,419	\$ 146,007	\$ 4,275,879

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	443,228	7,803	73,051	-	524,081
130 Water Operating	1,566,101	39,440	108,866	-	1,714,407
140 Flood Enterprise	(355)	-	-	-	(355)
215 2016 Sewer Refinancing Bond	(3,987)	182,328	96,031	146,007	420,379
218 2002 CIEDB Loan	49,060	68,431	12,612	-	130,103
219 2012 USDA Solar COP	-	8,377	889	-	9,266
313 Wastewater Operating Reserve	123,981	11,309	59,506	-	194,796
314 Wastewater CIP	-	485,159	96,215	-	581,374
319 2012 USDA Solar COP Reserve	-	31,359	-	-	31,359
320 Water CIP	-	311,541	-	-	311,541
325 Water Operating Reserve	-	180,101	-	-	180,101
350 2002 CIEDB Loan Reserve	-	-	185,249	-	185,249
Total Ending Balances in General Ledger	2,178,029	1,325,848	632,419	146,007	4,282,302

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 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	11/04/2022	BANK-DRAFT	000797	AFLAC	107.94CR	CLEARED	A	11/08/2022
1010	11/04/2022	BANK-DRAFT	000798	CALIFORNIA PUBLIC EMPLOYEES RE	6,467.21CR	CLEARED	A	11/07/2022
1010	11/04/2022	BANK-DRAFT	000799	NATIONWIDE RETIREMENT SOLUTION	450.00CR	CLEARED	A	11/04/2022
1010	11/04/2022	BANK-DRAFT	000800	STATE OF CALIFORNIA EDD	2,022.68CR	CLEARED	A	11/04/2022
1010	11/04/2022	BANK-DRAFT	000801	US DEPARTMENT OF THE TREASURY	4,361.61CR	CLEARED	A	11/04/2022
1010	11/18/2022	BANK-DRAFT	000802	AFLAC	107.94CR	OUTSTND	A	0/00/0000
1010	11/18/2022	BANK-DRAFT	000803	CALIFORNIA PUBLIC EMPLOYEES RE	6,549.49CR	CLEARED	A	11/21/2022
1010	11/18/2022	BANK-DRAFT	000804	NATIONWIDE RETIREMENT SOLUTION	850.00CR	CLEARED	A	11/18/2022
1010	11/18/2022	BANK-DRAFT	000805	STATE OF CALIFORNIA EDD	2,051.17CR	CLEARED	A	11/18/2022
1010	11/18/2022	BANK-DRAFT	000806	US DEPARTMENT OF THE TREASURY	4,395.03CR	CLEARED	A	11/18/2022
CHECK:								
1010	11/04/2022	CHECK	001235	ACWA/JPIA	1,629.77CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001236	ALPHA ANALYTICAL LABORATORIES	532.50CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001237	APPLIED TECHNOLOGY SOLUTIONS	1,026.50CR	CLEARED	A	11/10/2022
1010	11/04/2022	CHECK	001238	B & G TIRES OF MIDDLETOWN	623.43CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001239	BADGER METER	1,197.05CR	CLEARED	A	11/15/2022
1010	11/04/2022	CHECK	001240	GHD	749.68CR	CLEARED	A	11/10/2022
1010	11/04/2022	CHECK	001241	GARDENS BY JILLIAN	200.00CR	CLEARED	A	11/15/2022
1010	11/04/2022	CHECK	001242	JT AUTO GLASS	856.87CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001243	MEDIACOM	500.83CR	CLEARED	A	11/15/2022
1010	11/04/2022	CHECK	001244	MENDO MILL CLEARLAKE	130.49CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001245	MIDDLETOWN COPY & PRINT	248.00CR	CLEARED	A	11/16/2022
1010	11/04/2022	CHECK	001246	ODP BUSINESS SOLUTIONS, LLC	42.89CR	CLEARED	A	11/10/2022
1010	11/04/2022	CHECK	001247	PACE SUPPLY CORP	782.69CR	CLEARED	A	11/08/2022
1010	11/04/2022	CHECK	001248	R&S TRUCKING	1,752.89CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001249	STREAMLINE	200.00CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001250	WILLETTA CALLAGHAN	118.75CR	CLEARED	A	11/21/2022
1010	11/04/2022	CHECK	001251	LAKE COUNTY SHERIFF'S OFFICE	84.10CR	CLEARED	A	11/09/2022
1010	11/04/2022	CHECK	001252	PRECIADO, NICOLAS	102.04CR	CLEARED	A	11/14/2022
1010	11/04/2022	CHECK	001253	REVELLE, CARL	130.75CR	OUTSTND	A	0/00/0000
1010	11/04/2022	CHECK	001254	ROGERS, DANIEL & KYL	75.78CR	OUTSTND	A	0/00/0000
1010	11/04/2022	CHECK	001255	VERDIN, FRED	336.99CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001256	ALPHA ANALYTICAL LABORATORIES	1,020.00CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001257	ALYSSA GORDON	1,704.28CR	CLEARED	A	11/17/2022
1010	11/10/2022	CHECK	001258	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	11/17/2022
1010	11/10/2022	CHECK	001259	AT&T	964.80CR	CLEARED	A	11/16/2022
1010	11/10/2022	CHECK	001260	BARTKIEWICZ, KRONICK & SHANAHA	1,950.00CR	CLEARED	A	11/21/2022
1010	11/10/2022	CHECK	001261	COUNTY OF LAKE HEALTH SERVICES	2,003.00CR	CLEARED	A	11/28/2022
1010	11/10/2022	CHECK	001262	COUNTY OF LAKE HEALTH SERVICES	1,225.00CR	CLEARED	A	11/28/2022
1010	11/10/2022	CHECK	001263	DATAPROSE, LLC	3,206.56CR	CLEARED	A	11/16/2022
1010	11/10/2022	CHECK	001264	GHD	10,942.70CR	CLEARED	A	11/16/2022
1010	11/10/2022	CHECK	001265	HARDESTER'S MARKETS & HARDWARE	295.13CR	CLEARED	A	11/16/2022
1010	11/10/2022	CHECK	001266	MIDDLETOWN COPY & PRINT	22.00CR	CLEARED	A	11/16/2022

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	11/10/2022	CHECK	001267	ODP BUSINESS SOLUTIONS, LLC	342.11CR	CLEARED	A	11/17/2022
1010	11/10/2022	CHECK	001268	PACE SUPPLY CORP	1,324.32CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001269	RUSSELL MURPHY	83.00CR	CLEARED	A	11/14/2022
1010	11/10/2022	CHECK	001270	SOUTH LAKE REFUSE & RECYCLING	553.19CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001271	SPECIAL DISTRICT RISK MANAGEME	37,517.43CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001272	TELSTAR INSTRUMENTS	13,385.16CR	CLEARED	A	11/15/2022
1010	11/10/2022	CHECK	001273	USA BLUE BOOK	818.78CR	CLEARED	A	11/30/2022
1010	11/10/2022	CHECK	001274	RANKIN, MICHAEL & IN	9.52CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001275	ADVANCED ELECTRONIC SECURITY S	648.00CR	CLEARED	A	11/29/2022
1010	11/18/2022	CHECK	001276	ALESHIRE & WYNDER, LLP	957.00CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001277	ALPHA ANALYTICAL LABORATORIES	2,835.00CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001278	VOID CHECK	0.00	CLEARED	A	11/18/2022
1010	11/18/2022	CHECK	001279	AMAZON CAPITAL SERVICES, INC.	246.62CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001280	BOLD POLISNER MADDOW NELSON &	1,170.00CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001281	CARDMEMBER SERVICE	5,291.99CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001282	HERC RENTALS INC.	4,151.94CR	CLEARED	A	11/28/2022
1010	11/18/2022	CHECK	001283	JL MECHANICAL	5,141.85CR	CLEARED	A	11/28/2022
1010	11/18/2022	CHECK	001284	MIDDLETOWN COPY & PRINT	592.56CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001285	NATHAN REESE	87.96CR	OUTSTND	A	0/00/0000
1010	11/18/2022	CHECK	001286	ODP BUSINESS SOLUTIONS, LLC	81.65CR	CLEARED	A	11/29/2022
1010	11/18/2022	CHECK	001287	PACE SUPPLY CORP	7,317.66CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001288	REDWOOD COAST FUELS	1,038.32CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001289	USA BLUE BOOK	1,570.80CR	OUTSTND	A	0/00/0000
1010	11/18/2022	CHECK	001290	VERIZON WIRELESS	1,143.94CR	CLEARED	A	11/29/2022
1010	11/18/2022	CHECK	001291	WILLETTA CALLAGHAN	68.75CR	CLEARED	A	11/21/2022
1010	11/18/2022	CHECK	001292	LAKE COUNTY SHERIFF'S OFFICE	84.10CR	CLEARED	A	11/21/2022
DEPOSIT:								
1010	11/01/2022	DEPOSIT		CREDIT CARD 11/01/2022	7,676.65	CLEARED	C	11/01/2022
1010	11/01/2022	DEPOSIT	000001	REGULAR DAILY POST 11/01/2022	117.58	CLEARED	C	11/01/2022
1010	11/01/2022	DEPOSIT	000002	CREDIT CARD 11/01/2022	1,229.62	CLEARED	C	11/01/2022
1010	11/01/2022	DEPOSIT	000003	CREDIT CARD 11/01/2022	563.15	CLEARED	C	11/04/2022
1010	11/01/2022	DEPOSIT	000004	REGULAR DAILY POST 11/01/2022	1,587.33	CLEARED	C	11/02/2022
1010	11/02/2022	DEPOSIT		CREDIT CARD 11/02/2022	10,522.38	CLEARED	C	11/03/2022
1010	11/02/2022	DEPOSIT	000001	REGULAR DAILY POST 11/02/2022	365.90	CLEARED	C	11/03/2022
1010	11/02/2022	DEPOSIT	000002	CREDIT CARD 11/02/2022	99.09	CLEARED	C	11/03/2022
1010	11/02/2022	DEPOSIT	000003	CREDIT CARD 11/02/2022	856.87	CLEARED	C	11/03/2022
1010	11/02/2022	DEPOSIT	000004	CREDIT CARD 11/02/2022	482.02	CLEARED	C	11/03/2022
1010	11/02/2022	DEPOSIT	000005	CREDIT CARD 11/02/2022	591.93	CLEARED	C	11/07/2022
1010	11/02/2022	DEPOSIT	000006	REGULAR DAILY POST 11/02/2022	2,534.22	CLEARED	C	11/03/2022
1010	11/03/2022	DEPOSIT		CREDIT CARD 11/03/2022	5,440.16	CLEARED	C	11/04/2022
1010	11/03/2022	DEPOSIT	000001	REGULAR DAILY POST 11/03/2022	463.38	CLEARED	C	11/04/2022
1010	11/03/2022	DEPOSIT	000002	CREDIT CARD 11/03/2022	354.55	CLEARED	C	11/04/2022
1010	11/03/2022	DEPOSIT	000003	CREDIT CARD 11/03/2022	341.52	CLEARED	C	11/08/2022

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	11/03/2022	DEPOSIT	000004	REGULAR DAILY POST 11/03/2022	549.39	CLEARED	C	11/04/2022
1010	11/04/2022	DEPOSIT		CREDIT CARD 11/04/2022	687.07	CLEARED	C	11/07/2022
1010	11/04/2022	DEPOSIT	000001	CREDIT CARD 11/04/2022	4,353.65	CLEARED	C	11/07/2022
1010	11/04/2022	DEPOSIT	000002	REGULAR DAILY POST 11/04/2022	606.10	CLEARED	C	11/07/2022
1010	11/04/2022	DEPOSIT	000003	CREDIT CARD 11/04/2022	1,124.58	CLEARED	C	11/07/2022
1010	11/04/2022	DEPOSIT	000004	CREDIT CARD 11/04/2022	180.10	CLEARED	C	11/07/2022
1010	11/04/2022	DEPOSIT	000005	CREDIT CARD 11/04/2022	1,350.59	CLEARED	C	11/09/2022
1010	11/04/2022	DEPOSIT	000006	REGULAR DAILY POST 11/04/2022	707.21	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT		CREDIT CARD 11/07/2022	8,419.37	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000001	REGULAR DAILY POST 11/07/2022	689.75	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000002	CREDIT CARD 11/07/2022	318.27	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000003	CREDIT CARD 11/07/2022	2,554.03	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000004	CREDIT CARD 11/07/2022	1,598.73	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000005	REGULAR DAILY POST 11/07/2022	164.63	CLEARED	C	11/10/2022
1010	11/07/2022	DEPOSIT	000006	CREDIT CARD 11/07/2022	996.70	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000007	CREDIT CARD 11/07/2022	590.62	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000008	CREDIT CARD 11/07/2022	478.54	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000009	CREDIT CARD 11/07/2022	1,155.94	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000010	CREDIT CARD 11/07/2022	2,093.74	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000011	CREDIT CARD 11/07/2022	258.70	CLEARED	C	11/09/2022
1010	11/07/2022	DEPOSIT	000012	DAILY PAYMENT POSTING - ADJ	2,000.00CR	CLEARED	U	11/07/2022
1010	11/07/2022	DEPOSIT	000013	CREDIT CARD 11/07/2022	435.19	CLEARED	C	11/08/2022
1010	11/07/2022	DEPOSIT	000014	REGULAR DAILY POST 11/07/2022	13,768.34	CLEARED	C	11/08/2022
1010	11/08/2022	DEPOSIT		CREDIT CARD 11/08/2022	4,501.80	CLEARED	C	11/10/2022
1010	11/08/2022	DEPOSIT	000001	REGULAR DAILY POST 11/08/2022	181.71	CLEARED	C	11/10/2022
1010	11/08/2022	DEPOSIT	000002	CREDIT CARD 11/08/2022	1,349.94	CLEARED	C	11/10/2022
1010	11/08/2022	DEPOSIT	000003	CREDIT CARD 11/08/2022	155.80	CLEARED	C	11/10/2022
1010	11/08/2022	DEPOSIT	000004	CREDIT CARD 11/08/2022	1,235.18	CLEARED	C	11/10/2022
1010	11/08/2022	DEPOSIT	000005	REGULAR DAILY POST 11/08/2022	7,316.79	CLEARED	C	11/09/2022
1010	11/09/2022	DEPOSIT		CREDIT CARD 11/09/2022	2,675.06	CLEARED	C	11/10/2022
1010	11/09/2022	DEPOSIT	000001	REGULAR DAILY POST 11/09/2022	258.96	CLEARED	C	11/10/2022
1010	11/09/2022	DEPOSIT	000002	CREDIT CARD 11/09/2022	1,589.85	CLEARED	C	11/10/2022
1010	11/09/2022	DEPOSIT	000003	CREDIT CARD 11/09/2022	78.27	CLEARED	C	11/10/2022
1010	11/09/2022	DEPOSIT	000004	CREDIT CARD 11/09/2022	1,121.12	CLEARED	C	11/15/2022
1010	11/09/2022	DEPOSIT	000005	REGULAR DAILY POST 11/09/2022	8,960.03	CLEARED	C	11/10/2022
1010	11/10/2022	DEPOSIT		CREDIT CARD 11/10/2022	3,663.75	CLEARED	C	11/15/2022
1010	11/10/2022	DEPOSIT	000001	REGULAR DAILY POST 11/10/2022	570.47	CLEARED	C	11/15/2022
1010	11/10/2022	DEPOSIT	000002	CREDIT CARD 11/10/2022	1,160.16	CLEARED	C	11/15/2022
1010	11/10/2022	DEPOSIT	000003	CREDIT CARD 11/10/2022	837.52	CLEARED	C	11/15/2022
1010	11/10/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	146.32CR	CLEARED	U	11/10/2022
1010	11/10/2022	DEPOSIT	000005	CREDIT CARD 11/10/2022	628.93	CLEARED	C	11/15/2022
1010	11/10/2022	DEPOSIT	000006	REGULAR DAILY POST 11/10/2022	5,211.46	CLEARED	C	11/14/2022
1010	11/14/2022	DEPOSIT		CREDIT CARD 11/14/2022	7,723.94	CLEARED	C	11/15/2022
1010	11/14/2022	DEPOSIT	000001	REGULAR DAILY POST 11/14/2022	1,002.62	CLEARED	C	11/18/2022

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	11/14/2022	DEPOSIT	000002	CREDIT CARD 11/14/2022	2,905.88	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000003	REGULAR DAILY POST 11/14/2022	249.80	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000004	CREDIT CARD 11/14/2022	1,576.16	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000005	CREDIT CARD 11/14/2022	1,870.49	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000006	REGULAR DAILY POST 11/14/2022	588.54	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000007	CREDIT CARD 11/14/2022	1,537.34	CLEARED	C	11/15/2022
1010	11/14/2022	DEPOSIT	000008	CREDIT CARD 11/14/2022	911.44	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000009	CREDIT CARD 11/14/2022	272.77	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000010	CREDIT CARD 11/14/2022	177.48	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000011	CREDIT CARD 11/14/2022	571.36	CLEARED	C	11/15/2022
1010	11/14/2022	DEPOSIT	000012	CREDIT CARD 11/14/2022	59.67	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000013	CREDIT CARD 11/14/2022	521.09	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000014	CREDIT CARD 11/14/2022	1,699.39	CLEARED	C	11/18/2022
1010	11/14/2022	DEPOSIT	000015	REGULAR DAILY POST 11/14/2022	50,332.76	CLEARED	C	11/16/2022
1010	11/14/2022	DEPOSIT	000016	DAILY PAYMENT POSTING - ADJ	591.22CR	CLEARED	U	11/14/2022
1010	11/15/2022	DEPOSIT		CREDIT CARD 11/15/2022	5,732.47	CLEARED	C	11/17/2022
1010	11/15/2022	DEPOSIT	000001	REGULAR DAILY POST 11/15/2022	488.99	CLEARED	C	11/17/2022
1010	11/15/2022	DEPOSIT	000002	CREDIT CARD 11/15/2022	1,480.52	CLEARED	C	11/16/2022
1010	11/15/2022	DEPOSIT	000003	CREDIT CARD 11/15/2022	615.66	CLEARED	C	11/16/2022
1010	11/15/2022	DEPOSIT	000004	CREDIT CARD 11/15/2022	2,868.51	CLEARED	C	11/18/2022
1010	11/15/2022	DEPOSIT	000005	REGULAR DAILY POST 11/15/2022	6,035.91	CLEARED	C	11/16/2022
1010	11/15/2022	DEPOSIT	000006	DRAFT POSTING	21,544.99	CLEARED	U	11/16/2022
1010	11/16/2022	DEPOSIT		CREDIT CARD 11/16/2022	32,942.88	CLEARED	C	11/16/2022
1010	11/16/2022	DEPOSIT	000001	REGULAR DAILY POST 11/16/2022	2,279.42	CLEARED	C	11/18/2022
1010	11/16/2022	DEPOSIT	000002	CREDIT CARD 11/16/2022	1,368.10	CLEARED	C	11/16/2022
1010	11/16/2022	DEPOSIT	000003	CREDIT CARD 11/16/2022	170.19	CLEARED	C	11/16/2022
1010	11/16/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	104.78CR	CLEARED	U	11/16/2022
1010	11/16/2022	DEPOSIT	000005	CREDIT CARD 11/16/2022	1,363.63	CLEARED	C	11/18/2022
1010	11/16/2022	DEPOSIT	000006	REGULAR DAILY POST 11/16/2022	7,254.25	CLEARED	C	11/17/2022
1010	11/16/2022	DEPOSIT	000007	CREDIT CARD 11/16/2022	3,437.59	CLEARED	C	11/18/2022
1010	11/16/2022	DEPOSIT	000008	REGULAR DAILY POST 11/16/2022	100.43	CLEARED	C	11/18/2022
1010	11/16/2022	DEPOSIT	000009	CREDIT CARD 11/16/2022	3,256.46	CLEARED	C	11/18/2022
1010	11/16/2022	DEPOSIT	000010	CREDIT CARD 11/16/2022	198.10	CLEARED	C	11/18/2022
1010	11/17/2022	DEPOSIT		CREDIT CARD 11/17/2022	2,706.82	CLEARED	C	11/18/2022
1010	11/17/2022	DEPOSIT	000001	REGULAR DAILY POST 11/17/2022	64.91	CLEARED	C	11/18/2022
1010	11/17/2022	DEPOSIT	000002	CREDIT CARD 11/17/2022	364.36	CLEARED	C	11/21/2022
1010	11/17/2022	DEPOSIT	000003	CREDIT CARD 11/17/2022	2,720.31	CLEARED	C	11/22/2022
1010	11/17/2022	DEPOSIT	000004	REGULAR DAILY POST 11/17/2022	5,172.63	CLEARED	C	11/18/2022
1010	11/18/2022	DEPOSIT		CREDIT CARD 11/18/2022	5,820.99	CLEARED	C	11/21/2022
1010	11/18/2022	DEPOSIT	000001	REGULAR DAILY POST 11/18/2022	459.49	CLEARED	C	11/21/2022
1010	11/18/2022	DEPOSIT	000002	CREDIT CARD 11/18/2022	1,845.56	CLEARED	C	11/21/2022
1010	11/18/2022	DEPOSIT	000003	CREDIT CARD 11/18/2022	743.43	CLEARED	C	11/21/2022
1010	11/18/2022	DEPOSIT	000004	CREDIT CARD 11/18/2022	2,530.24	CLEARED	C	11/23/2022
1010	11/18/2022	DEPOSIT	000005	REGULAR DAILY POST 11/18/2022	14,209.35	CLEARED	C	11/21/2022

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	11/21/2022	DEPOSIT		CREDIT CARD 11/21/2022	10,485.27	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000001	REGULAR DAILY POST 11/21/2022	61.93	CLEARED	C	11/22/2022
1010	11/21/2022	DEPOSIT	000002	CREDIT CARD 11/21/2022	7,019.82	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000003	REGULAR DAILY POST 11/21/2022	123.96	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000004	CREDIT CARD 11/21/2022	8,113.61	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000005	REGULAR DAILY POST 11/21/2022	1,331.62	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000006	CREDIT CARD 11/21/2022	2,208.71	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000007	CREDIT CARD 11/21/2022	701.26	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000008	CREDIT CARD 11/21/2022	1,447.91	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000009	CREDIT CARD 11/21/2022	1,095.52	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000010	CREDIT CARD 11/21/2022	1,661.31	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000011	CREDIT CARD 11/21/2022	560.32	CLEARED	C	11/21/2022
1010	11/21/2022	DEPOSIT	000012	CREDIT CARD 11/21/2022	2,352.93	CLEARED	C	11/25/2022
1010	11/21/2022	DEPOSIT	000013	REGULAR DAILY POST 11/21/2022	16,612.97	CLEARED	C	11/21/2022
1010	11/22/2022	DEPOSIT		CREDIT CARD 11/22/2022	5,016.23	CLEARED	C	11/22/2022
1010	11/22/2022	DEPOSIT	000001	REGULAR DAILY POST 11/22/2022	263.25	CLEARED	C	11/22/2022
1010	11/22/2022	DEPOSIT	000002	CREDIT CARD 11/22/2022	5,400.30	CLEARED	C	11/22/2022
1010	11/22/2022	DEPOSIT	000003	CREDIT CARD 11/22/2022	1,592.95	CLEARED	C	11/22/2022
1010	11/22/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	182.36CR	CLEARED	U	11/30/2022
1010	11/22/2022	DEPOSIT	000005	CREDIT CARD 11/22/2022	1,926.83	CLEARED	C	11/28/2022
1010	11/22/2022	DEPOSIT	000006	REGULAR DAILY POST 11/22/2022	459.89	CLEARED	C	11/22/2022
1010	11/22/2022	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	120.71CR	CLEARED	U	11/22/2022
1010	11/22/2022	DEPOSIT	000008	DAILY PAYMENT POSTING	121.07	CLEARED	U	11/22/2022
1010	11/23/2022	DEPOSIT		CREDIT CARD 11/23/2022	1,191.89	CLEARED	C	11/22/2022
1010	11/23/2022	DEPOSIT	000001	REGULAR DAILY POST 11/23/2022	1,807.67	CLEARED	C	11/22/2022
1010	11/23/2022	DEPOSIT	000002	CREDIT CARD 11/23/2022	1,898.17	CLEARED	C	11/22/2022
1010	11/23/2022	DEPOSIT	000003	CREDIT CARD 11/23/2022	188.46	CLEARED	C	11/28/2022
1010	11/23/2022	DEPOSIT	000004	REGULAR DAILY POST 11/23/2022	1,124.59	CLEARED	C	11/22/2022
1010	11/28/2022	DEPOSIT		CREDIT CARD 11/28/2022	915.93	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000001	REGULAR DAILY POST 11/28/2022	100.00	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000002	CREDIT CARD 11/28/2022	548.59	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000003	REGULAR DAILY POST 11/28/2022	314.65	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000004	CREDIT CARD 11/28/2022	898.88	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000005	CREDIT CARD 11/28/2022	278.48	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000006	CREDIT CARD 11/28/2022	895.87	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000007	CREDIT CARD 11/28/2022	92.50	CLEARED	C	11/29/2022
1010	11/28/2022	DEPOSIT	000008	CREDIT CARD 11/28/2022	172.03	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000009	CREDIT CARD 11/28/2022	84.88	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000010	CREDIT CARD 11/28/2022	160.67	CLEARED	C	11/30/2022
1010	11/28/2022	DEPOSIT	000011	DAILY PAYMENT POSTING - ADJ	160.38CR	CLEARED	U	11/21/2022
1010	11/28/2022	DEPOSIT	000012	DAILY PAYMENT POSTING - ADJ	435.65CR	CLEARED	U	11/21/2022
1010	11/28/2022	DEPOSIT	000013	CREDIT CARD 11/28/2022	818.04	CLEARED	C	12/01/2022
1010	11/28/2022	DEPOSIT	000014	REGULAR DAILY POST 11/28/2022	3,339.11	CLEARED	C	11/29/2022
1010	11/29/2022	DEPOSIT		CREDIT CARD 11/29/2022	2,024.91	CLEARED	C	11/30/2022

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

CHECK DATE: 11/01/2022 THRU 11/30/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	11/29/2022	DEPOSIT	000001	CREDIT CARD 11/29/2022	870.79	CLEARED	C	11/30/2022
1010	11/29/2022	DEPOSIT	000002	CREDIT CARD 11/29/2022	171.82	CLEARED	C	12/02/2022
1010	11/29/2022	DEPOSIT	000003	REGULAR DAILY POST 11/29/2022	1,344.14	CLEARED	C	11/30/2022
1010	11/30/2022	DEPOSIT		CREDIT CARD 11/30/2022	2,539.04	CLEARED	C	12/01/2022
1010	11/30/2022	DEPOSIT	000001	REGULAR DAILY POST 11/30/2022	380.55	CLEARED	C	12/01/2022
1010	11/30/2022	DEPOSIT	000002	CREDIT CARD 11/30/2022	685.25	CLEARED	C	12/01/2022
1010	11/30/2022	DEPOSIT	000003	CREDIT CARD 11/30/2022	821.11	OUTSTND	C	0/00/0000
1010	11/30/2022	DEPOSIT	000004	REGULAR DAILY POST 11/30/2022	3,584.29	CLEARED	C	12/01/2022
1010	11/30/2022	DEPOSIT	000005	CREDIT CARD 11/30/2022	387.29	CLEARED	C	12/01/2022
MISCELLANEOUS:								
1010	11/04/2022	MISC.		PAYROLL DIRECT DEPOSIT	32,273.60CR	CLEARED	P	11/04/2022
1010	11/18/2022	MISC.		PAYROLL DIRECT DEPOSIT	32,897.85CR	CLEARED	P	11/18/2022
SERVICE CHARGE:								
1010	11/02/2022	SERV-CHG		OCTOBER CHASE FEES	3,642.96CR	CLEARED	G	11/02/2022
1010	11/02/2022	SERV-CHG	000001	OCTOBER CHASE FEES	469.41CR	CLEARED	G	11/02/2022
1010	11/08/2022	SERV-CHG		OCTOBER AMEX FEES	32.00CR	CLEARED	G	11/08/2022
1010	11/14/2022	SERV-CHG	111422	DEPOSIT SLIP ORDER FEE	87.30CR	CLEARED	G	11/14/2022
1010	11/15/2022	SERV-CHG		OCTOBER ACCOUNT ANALYSIS FEES	298.35CR	CLEARED	G	11/15/2022
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	121,322.12CR		
				DEPOSIT	TOTAL:	410,037.15		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	65,171.45CR		
				SERVICE CHARGE	TOTAL:	4,530.02CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	27,363.07CR		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	121,322.12CR		
				DEPOSIT	TOTAL:	410,037.15		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	65,171.45CR		
				SERVICE CHARGE	TOTAL:	4,530.02CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	27,363.07CR		

MEMO

To: Board of Directors

From: Donna Mahoney

Date: 12/15/2022

RE: Senior Account Representatives' Monthly Report

Monthly Billing 11/30/2022

Mailed statements: 2,099

Electronic statements: 624

The statement "SPECIAL MESSAGE"

Happy Holidays!

We continue to make progress with our Smart Meter Installations. If your account starts with 01, 02, 06, 07, 08, 09 or 10, and you have received notification that your meter has been changed, download the Eye on Water App, and start monitoring your water usage today. You can even sign up for leak alerts! If your account starts with 03, you will be receiving your Smart Meter soon!

Delinquent Billing 11/22/2022

Delinquent statements for November 475

Courtesy Notification 12/06/2022

79 Door Knockers were sent out at 9:00 am

Phone Notification 12/13/2022

47 Phone notifications were sent out at 9:00 am

Lock Offs 12/15/2022

10

Remain Locked 12/15/2022

8

Total Payment Contract as 12/10/2022

18



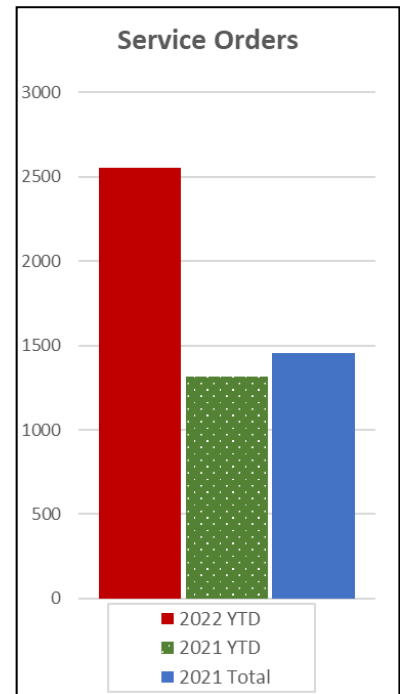
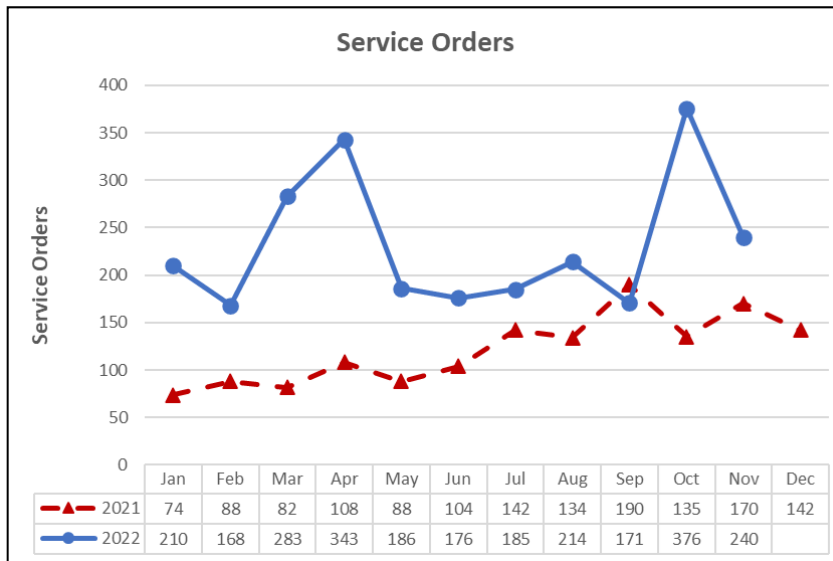
Hidden Valley Lake Community Services District

Field Operations Report

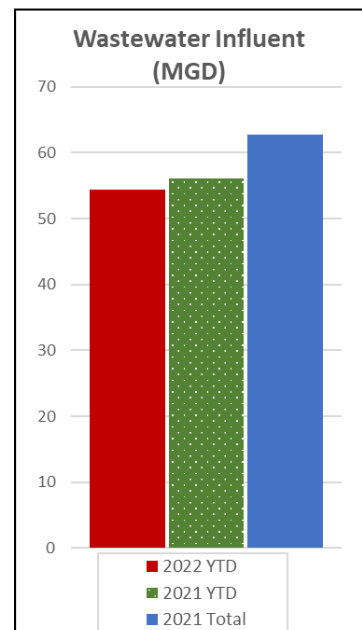
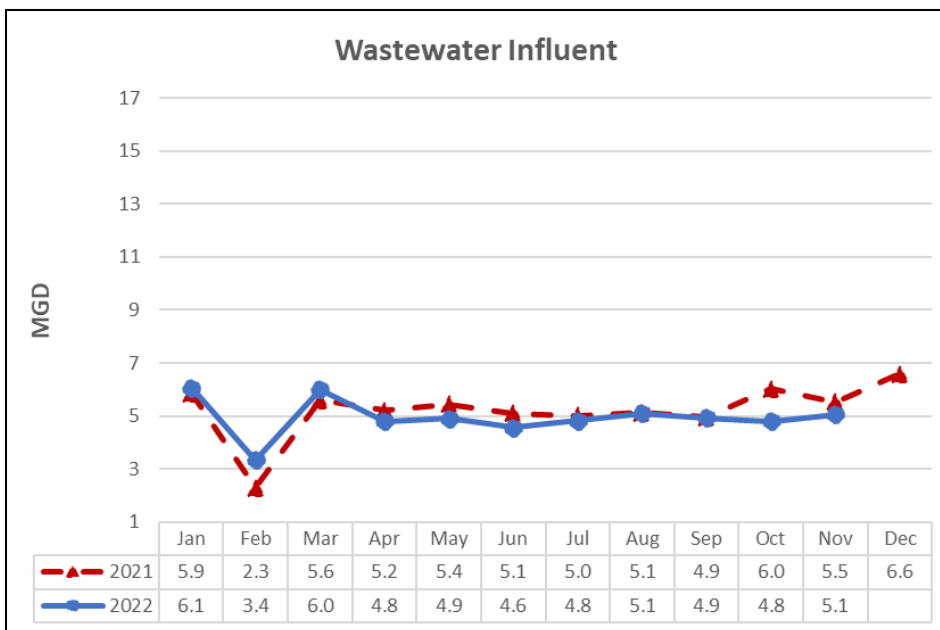
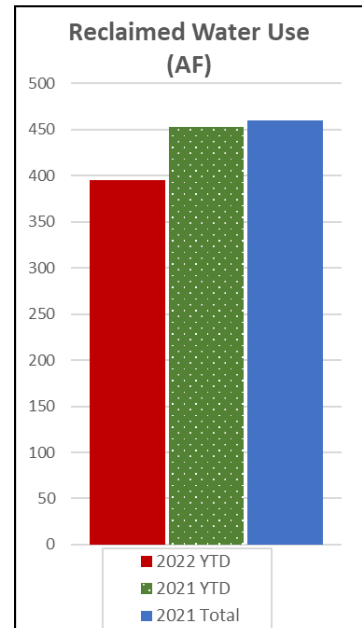
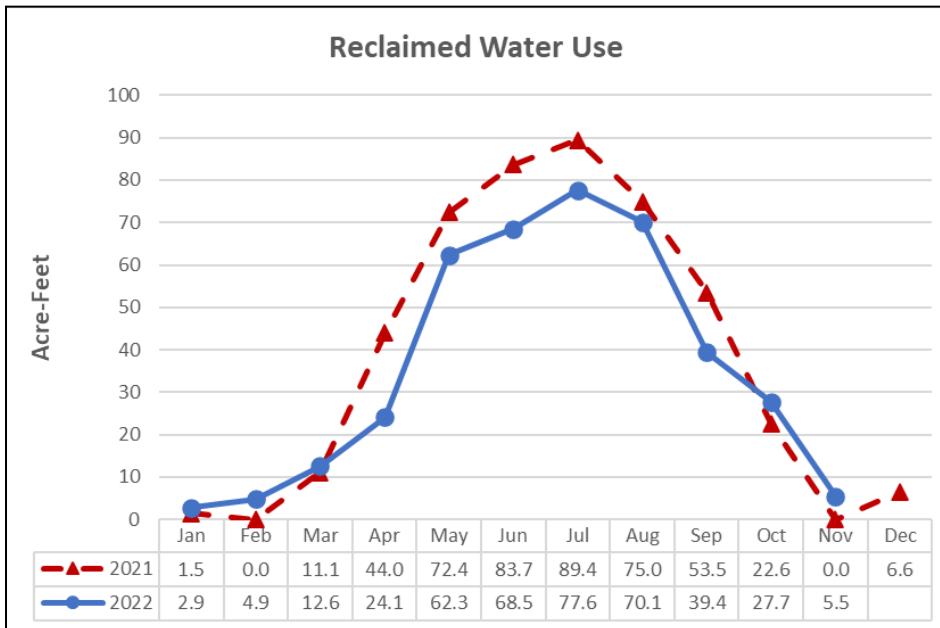
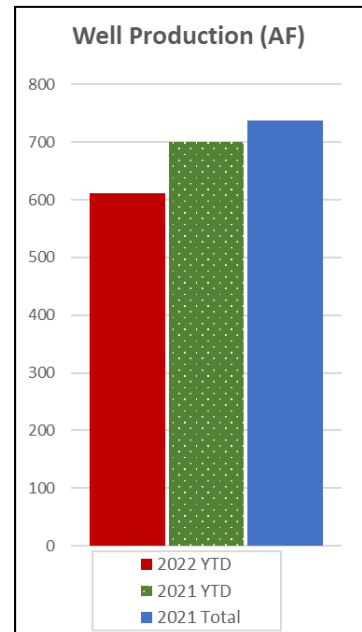
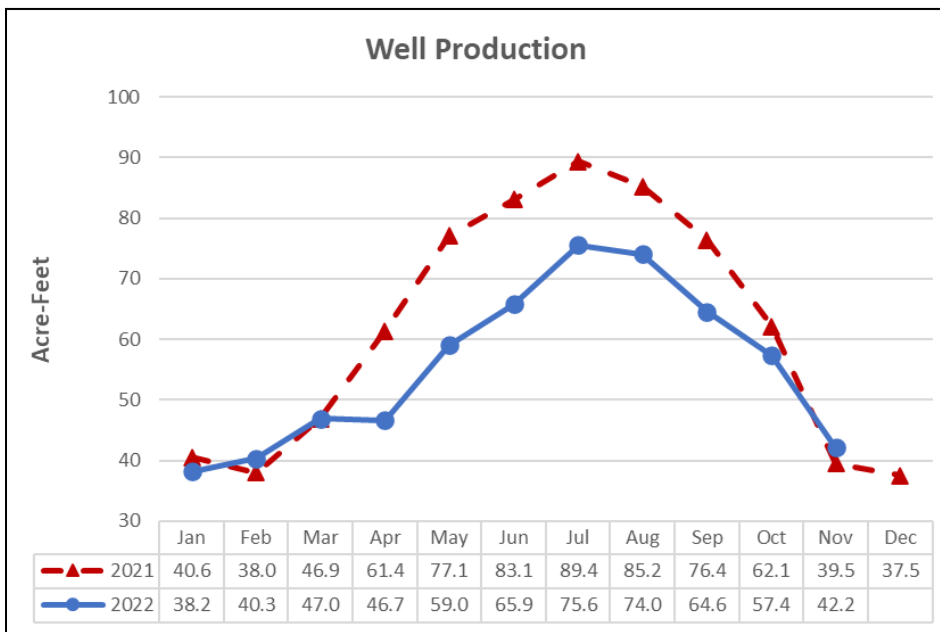
November 2022

Water Connections		Wastewater Connections	
New (current month)	0	New (current month)	1
Residential (previous month)	2473	Residential (previous month)	1479
Commercial & Govt (previous month)	35	Commercial & Govt (previous month)	15
Total Water Connections:	2508	Total Wastewater Connections:	1495

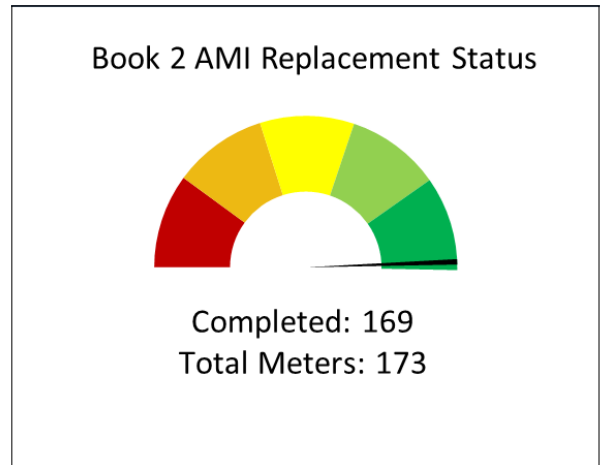
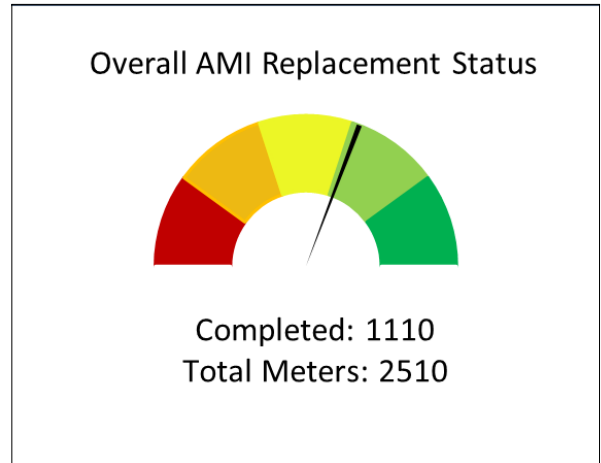
Precipitation		
November	Previous Year November	Historical
1.31 in	1.39 in	4.68 in



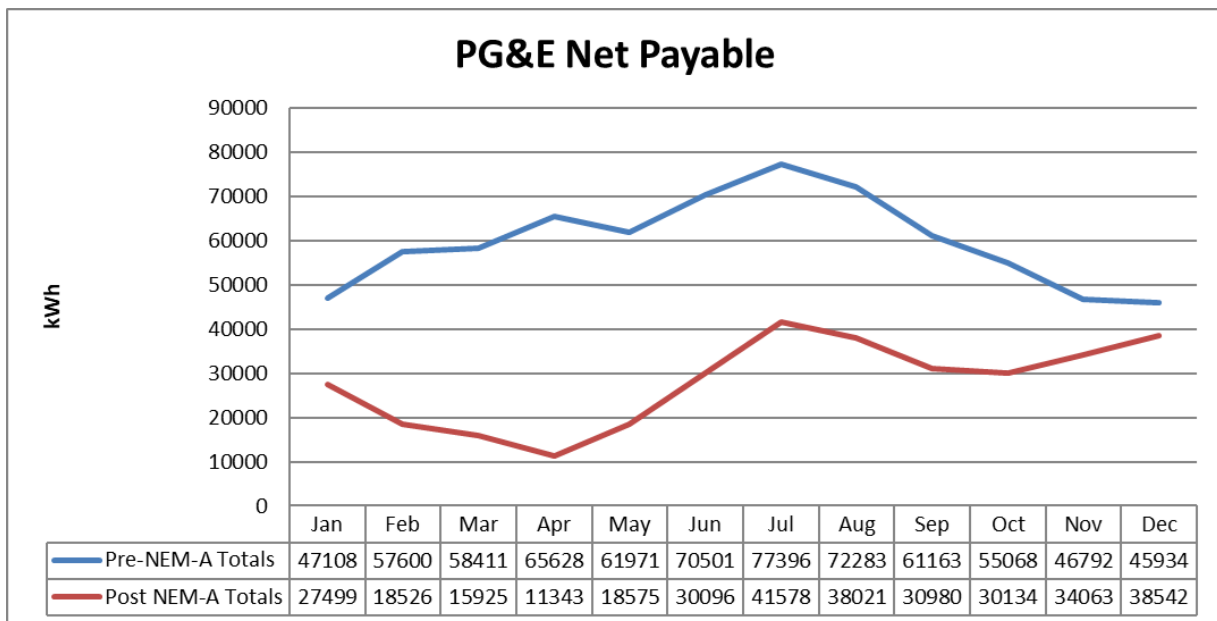
Hours		
Overtime Hours:	29.00	\$1,276.38



Vehicle Mileage	
Vehicle	Mileage
Truck 2	960
Truck 3	346
Truck 4	1,199
Truck 7	1,826
Truck 8	1,320
Truck 9	295
Tractor	5.70 hours
Vac Truck	91.50
Excavator	6.10 hours



Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	369.30	194.00
Fuel Log	366.70	193.90

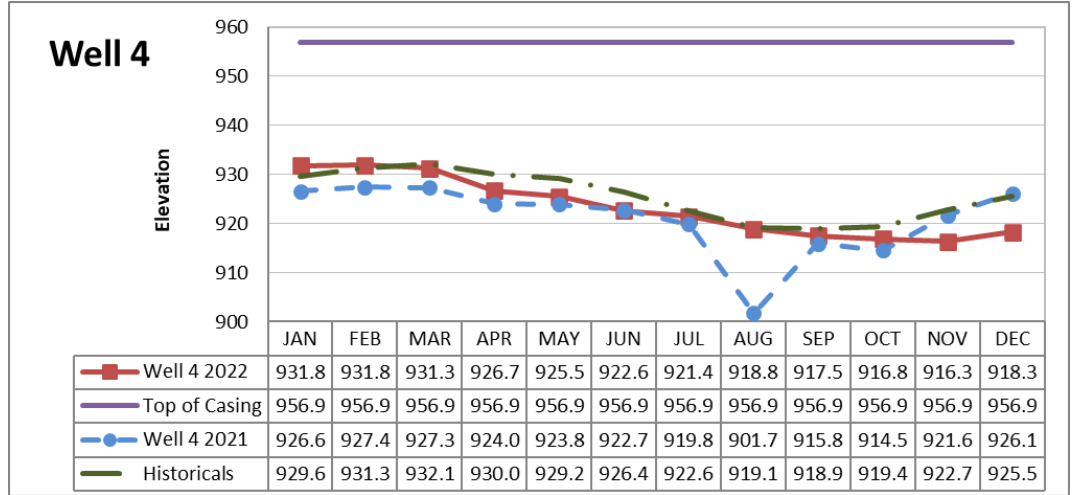


Groundwater Data

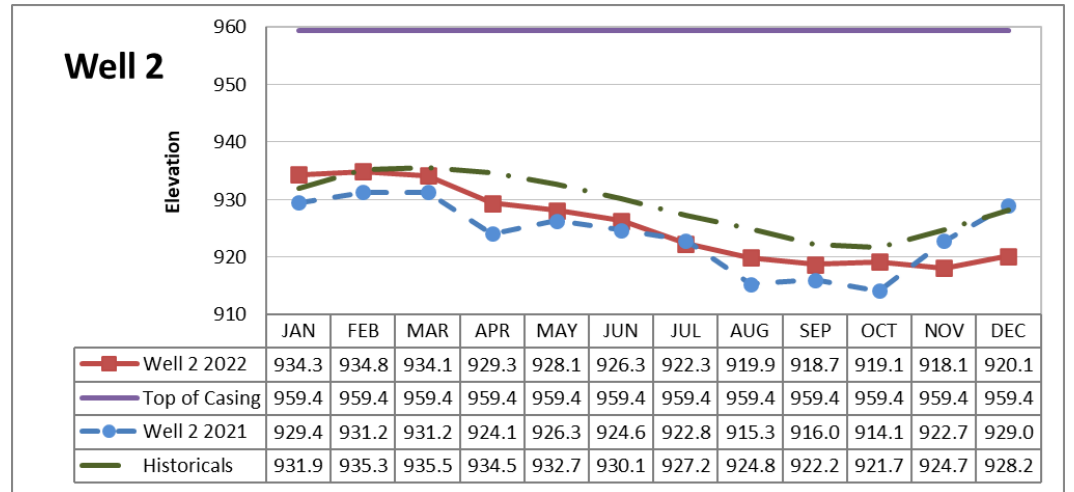
Drawdown

Recharge Rate

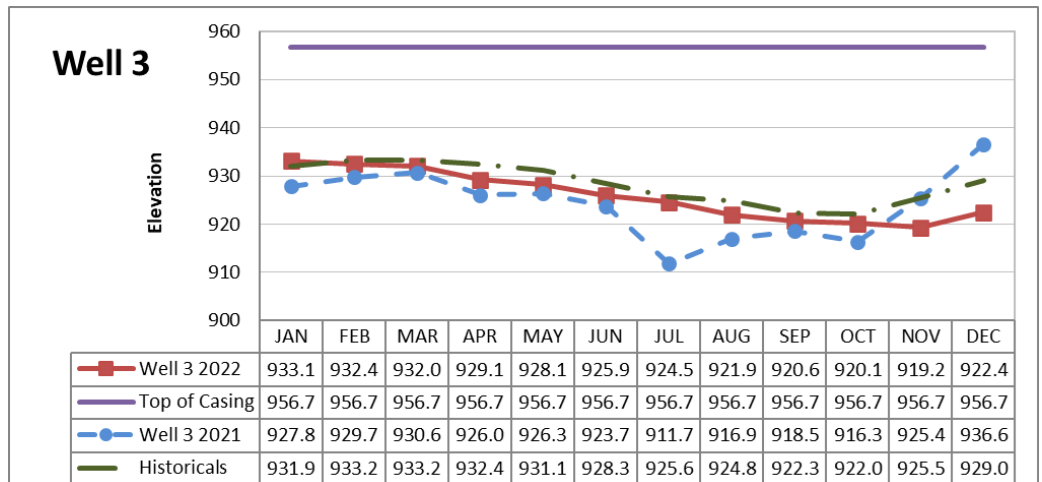
November: 102%
December: 103%



November: 100%
December: 100%



November: 102%
December: 103%



Water System Highlights

- 11/1 Service line repair on Mountain Meadow South
- 11/4 & 11/30 Installed waddles at tank site 1 for erosion control
- 11/8 Rainfall and cleanup at flood control
- 11/18 PRV repair at Unit 9 tank
- AMI meter installations
- Meter reads 11/22—11/23 & 11/28—11/29
- Routine maintenance and operations

Wastewater System Highlights

- Routine maintenance and operations

Water Resources Specialist Highlights

- Submitted Central Valley Regional Water Quality Control Board I/I quarterly progress report (attached)
- Scanning and digitized maps/documents
- I/I analysis, flow monitor maintenance, and annual I/I report edits
- Lead Service Line Inventory (LSLI) 13% complete
- Provided update to DWR on flow monitoring project
- Database maintenance, GIS edits, reports, and SOP development
- Attended the 2022 ACWA Fall Conference & Exhibition for the following:
 - Water Management Committee meeting
 - Water Quality Committee meeting
 - Opening breakfast and award acceptance
 - General Session Membership meeting
 - Region 1 membership meeting
- Completed first semester of core classes for Water/Wastewater Technology Associate's program

Association of California Water Agencies—Committee Highlights

HVLCSD accepted both the 2022 Top Outreach Agency in Region 1 award—for the 4th year in a row since 2019—and the 2022 Most Active Small Agency award during the ACWA Fall Conference.

State Legislative Committee & Water Management Committee

No updates.

Water Quality Committee

Hexavalent Chromium

On 3/22/22 the SWRCB released the new **proposed** hexavalent chromium Maximum Contaminant Level (MCL) at 10 ppb from the previous 50 ppb. If approved, a compliance period of 3 years (January 1, 2027) could be expected. The District and ACWA sent comment letters on 4/15 and 4/29 and the rule is still being reviewed by the SWRCB. The SWRCB reviewed cost analysis studies performed by water systems and is planning to revise their original cost estimates for new compliance. A Standardized Regulatory Impact Assessment (SRIA) will be submitted to the Department of Finance in December 2022; a SRIA is required since the proposed rulemaking will have an economic impact exceeding \$50 million during the first 12-months of implementation. A notice of the updated proposed rulemaking is expected in February/March 2023.

On 7/6/22 OEHHA stated that new Public Health Goal (PHG) priorities are for chemicals with widespread exposures via drinking water that do not have an existing PHG and have been identified as a priority for the SWRCB; the SWRCB is currently more focused on PFAS, not hexavalent chromium. Also, SWRCB Director Sean Maguire was a guest panelist at the Water Quality Committee and personally expressed concern on the cost of compliance for hexavalent chromium as well as for other contaminants.

Additional Contaminants

Additional constituents under consideration for new MCLs include: arsenic, PFAS, NDMA, styrene, cadmium. New metal detection reporting limits (DLRs) can be expected for antimony, arsenic, beryllium, cadmium, iron, lead, manganese, mercury, nickel, thallium, and zinc. New notification and response levels for manganese are forthcoming. Microplastics testing phases are also expected in 2023.

Association of California Water Agencies—Committee Highlights

PFAS Lawsuit, State of California

On 11/10/22 the California Attorney General, Rob Bonata, filed a lawsuit against the manufacturers of PFAS substances for “endangering public health, causing irreparable harm to the state’s natural resources, and engaging in a widespread campaign to deceive the public...The lawsuit is the result of a years-long investigation that found PFAS manufacturers knowingly violated state consumer protection and environmental laws.”

- PFAS are a collection of thousands of toxic chemicals
- PFAS are estimated to be detectable in the bloodstream of 98% of Californians

The District does not currently test for PFAS (or PFOA) chemicals and, like the majority of California water systems, is unaware of the level—if any—of contamination within its water source. Staff will monitor the lawsuit and explore any potential next steps—if needed—with ACWA and the SWRCB.

General Session voting

Newly proposed amended and restated bylaws, as recommended by ACWA’s Board of Directors, was approved. Changes include:

- Amendments that clarify language to reflect consistency with other governance documents and daily operations
- Amendments that implement changes to the Board Officers’ election process as recommended by the Election Task Force
- Amendments that incorporate California Corporations Code provisions allowing meetings to be held by electronic communication
- Restructuring and reformatting content to incorporate a new numbering system

Region 1 Membership meeting

District staff met with other agencies in ACWA’s region 1 (includes Del Norte, Siskiyou, Humboldt, Trinity, Mendocino, Lake, Sonoma, Napa, and Marin counties). Committee meeting highlights were discussed with no additional updates.

Hidden Valley Lake

Community Services District



19400 Hartmann Road

Hidden Valley Lake, CA 95467

707.987.9201

November 1, 2022

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

Re: Quarterly Progress Report

Dear Mr. Childs,

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

COMPLETED:

August

1. County of Lake CUPA representative trained staff on CERS hazardous materials online reporting.
2. CERS hazardous materials reporting SOP revised.
3. I/I data analysis and flow monitoring.
4. Removed fat, oil, and grease build up in lift stations with VacTruck.

September

5. Temporary flow monitor at sub-basin 2 became out of service and was removed; new monitor must be purchased.
6. GIS edits for sewer main during new construction.
7. Removed root ball at sub-basin 3 Knollview Dr.
8. I/I data analysis and flow monitoring.
9. Removed fat, oil, and grease build up in lift stations with VacTruck.

October

10. I/I data analysis and flow monitoring.
11. Digitizing infrastructure documents
12. Performed I/I camera inspections in sub-basins 5 and 6 in suspected I/I areas.

Findings:

- a. Minor root presence at sub-basin 5 Hawks Hill Rd between manholes 9.0-3 and 9.0-2; no intrusion present.
 - b. Small hole at sub-basin 6 Deer Hill Rd between manholes C10 and C9; no intrusion present.
 - c. Root ball in customer lateral in sub-basin 6 Deer Hill Rd between manholes C12 and C11; no intrusion present. Minor root presence in main; no intrusion present. Circumferential crack in main; no intrusion present.
13. Removed fat, oil, and grease build up in lift stations with VacTruck.

FOR NEXT QUARTER:

- 14. Complete North Shore Ct sub-basin 7 sewer main rehabilitation – 620 feet total – scheduled for mid-November.
- 15. Camera Deer Hill Rd customer laterals to find sewer intrusion point.
- 16. Continue manhole lid replacements.
- 17. Continue grant applications for aged line replacements.
- 18. Complete more SOPs to improve wastewater activities and operations.
- 19. Continue digitizing infrastructure documents.
- 20. Continue I/I studies to evaluate system priority areas and repair progress.

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

Dennis White

General Manager, Cert #40478

Cell 707-533-3498

Barry Silva

Utility Supervisor, Cert #39363

707-987-9201

Alyssa Gordon

Project Manager

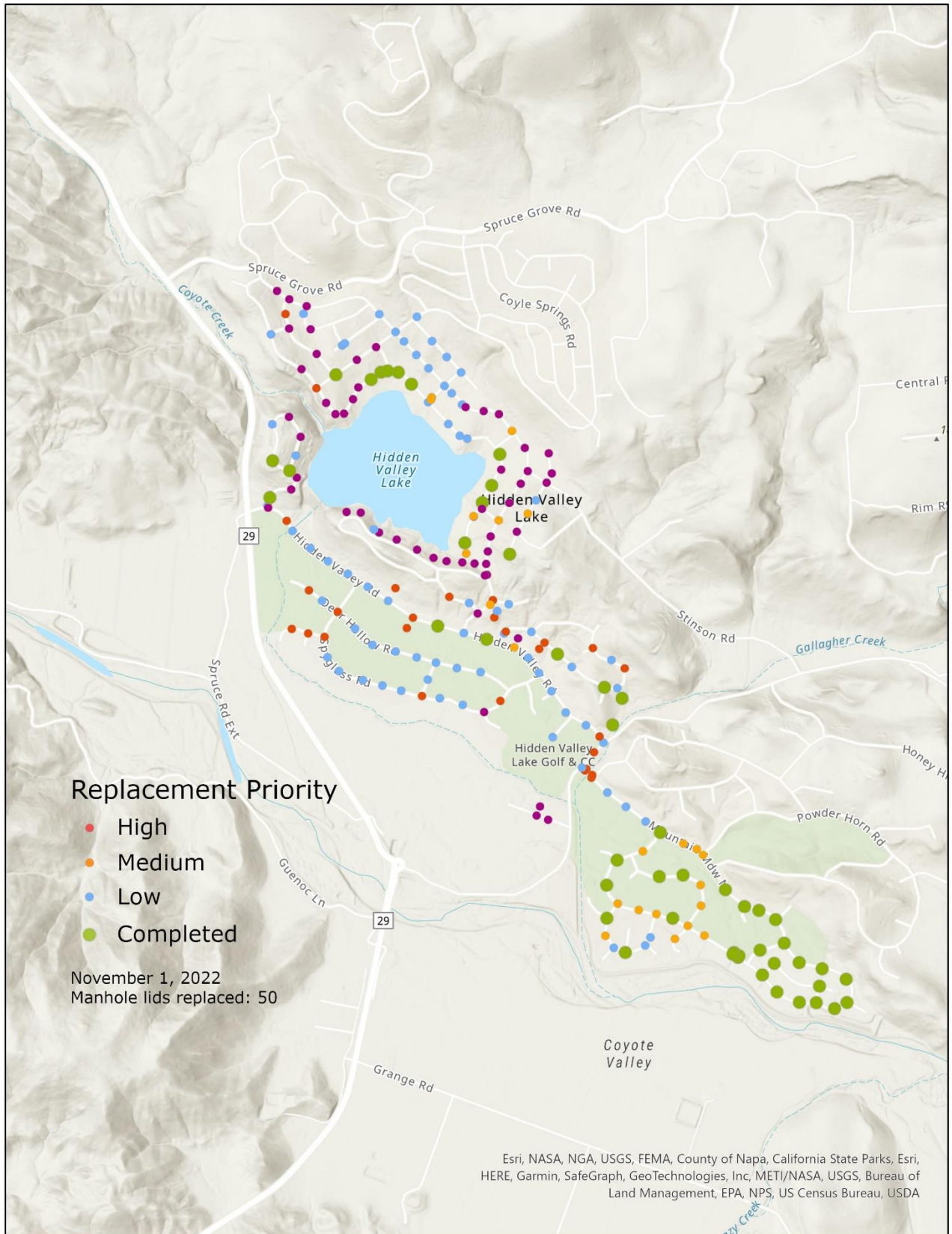
707-987-9201

Hannah Davidson

Water Resources Specialist

707-987-9201

Figure 1. Updated manhole lid replacement status as of November 1, 2022 (Note: the uncovered manhole lid on Mountain Meadow South has not yet been mapped).



Disaster Reimbursements (Federal & State)						
Year of event	Disaster	Project	Description	Completion	Reimbursed?	Reimbursements
2017	4301	LHHVA01	Pump&Dump	100%	100%	\$ 214,133.04
2017	4301	LKHVB01	Repair&Labor	100%	100%	\$ 16,748.90
2017	4308	LKHVA81	Pump&Dump	100%	100%	\$ 390,533.63
2017	4308	LKHVB81	Repair&Labor	100%	100%	\$ 5,317.17
2017	4308	LKHVF83	Repair&Labor	100%	100%	\$ 652,310.53
2019	4434	100063	Pump&Dump	100%	100%	\$ 916,723.31
2019	4434	100118	Repair	100%	100%	\$ 13,101.71
2019	4434	100126	Repair&Labor	100%	100%	\$ 39,032.81
2019	4434	101502	Repair&Labor	100%	100%	\$ 33,321.19
2019	4434	100138	Repair: Chip seal the WWTP Access Road	100%	90%	\$ 140,207.20
2020	4482 COVID-19	138890	Materials: Purchased for disinfection, and infection prevention methods	100%	100%	\$ 11,095.33
2020	4482 COVID-19	7012022	Materials: Purchased for disinfection, and infection prevention methods	100%	0%	\$ 35,281.23
2020	4558 LNU Complex Fire	Cat B 75% (FEMA) 18.75% (CalOES) Changing to 90% (FEMA) 7.5% (CalOES)	Emergency protective measures -Chipping & Spreading	100%	97.5%	\$ 146,250.00
2020	4558 LNU Complex Fire	Cat B 100% (FEMA)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	100%	\$ 20,747.18
2020	4558 LNU Complex Fire	Cat B 90% (FEMA) 7.5% (CalOES)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	97.5%	\$ 44,690.95

Access Road
8/19 CalOES project closeout team has submitted to FEMA

Firebreak
6/22 Received check for \$1,787.80
8/16 Received Notice of Payment for the firebreak, \$3,938.00
9/13 Received \$3,938.00 check

COVID 19
7/1 Submitted reimbursement request for \$46,675.76
11/1 Submitted revised reimbursement request for \$35,281.23
11/22 Completed refinements to reimbursement requests.

Totals:	\$ 2,679,494.18
Actual:	\$ 2,644,212.95

Federally funded, non-disaster projects (HMGP)								
Related Disaster	Project	Description	Completion		Reimbursed?		Reimbursement	
4344	512	LHMP: Writing the Plan	100%		100%		\$ 86,124.54	
4382	112	Unit 9 Tank: Replacing this tank	1%		1%		\$ 1,387,655.25	
			SRMC	Project	SRMC	Project	SRMC	Project
4407/4431	57	Generators: Installing at Booster Stations	23%	0.04%	0%	0%	\$ 52,269.90	\$ 748,048.00
4558	398 Phase 1	Defensive Space, Ignition Resistant Construction (DSIRC)	86%	1%	0%	0%	\$ 17,116.70	\$ 256,750.00
4558	398 Phase 2	Defensive Space, Ignition Resistant Construction (DSIRC)						\$ 783,950.00
4558	428	Water Mains Planning	0%		0%		\$ 24,588.00	\$ 375,962.00

Totals:		\$ 2,164,710.00
Actual:		\$ 101,937.51

Unit 9 Tank

9/27 Kick-off meeting. Beginning data share
 10/5 Submitted quarterly report & reimbursement request of \$23,426.62
 11/9 Northshore Fire Protection District tour of critical infrastructure
 12/2 Received payment of \$15,812.97
 12/6 Geotechnical and survey work conducted on-site

Generators

8/15 Project was approved
 10/3 Set-aside request of \$205,209 was approved
 10/5 Submitted quarterly report & reimbursement requests of \$12,636.77
 10/17 Submitted RFP for Design, Plans & Specifications
 11/4 Management cost re-allocation request approved
 11/11 Deadline for Proposals, single responder
 11/14 Submitted NPA
 11/23 Received responses from the single proposer to follow-up questions
 12/7 CalOES has approved the NPA request
 12/20 Award of consultant contract agendized

Defensive Space, Ignition Resistant Construction (DSIRC)

10/6 Submitted quarterly report & reimbursement requests of \$17,180.46
 10/18 Resolution 2022-10 adopted, awarding contract to Bennett Engineering
 10/27 Professional Services Agreement fully executed
 11/9 Northshore Fire Protection District tour of critical infrastructure
 11/14 Kick-off meeting
 11/29 Geotechnical and survey work conducted on-site
 11/30 Working with CalOES on SAM.Gov discrepancy
 12/5 On-site engineering walk-through
 12/13 Status mtg, environmental mapping and design discussions

Water Mains Planning

9/7 Project was approved
 10/6 Kickoff meeting
 11/23 RFP submitted
 12/14 On-site walk-through

State Funded projects (Prop 1, Prop 68, BIL)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	66%	66%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	7%	0%	\$ 450,000.00
DWSRF	49879	Mainlines	0%	0%	\$ 778,350.00
DWSRF	50215	Intertie	0%	0%	\$ 10,000,000.00
Totals:					\$ 11,603,350.00
Actuals:					\$ 248,368.98

I&I, Unit 9 Tank

8/31 **I & I:** Progress report and reimbursement request sent to DWR
 10/12 **I & I:** Piazza Construction plans to mobilize in early November
 11/11 **I & I:** Scheduled CCTV
 11/14 **I & I:** Scheduled mobilization
 11/15 **I & I:** Field directive issued to crew
 11/16 **I & I:** Sewer line replacement underway
 11/29 **I & I:** Submitted quarterly progress report and reimbursement request for \$13,402.03
 12/2 **I & I:** Attempting to determine final completion date for DWR inspection
 12/2 **I & I:** Received revised schedule from Piazza
 12/8 **I & I:** Received reimbursement submitted on 8/24 (\$10,230.09)
 12/15 **I & I:** Repair is complete, testing and paving to be completed

9/27 **Unit 9 Tank:** Data sharing on project Design contract and Resolution
 11/9 **Unit 9 Tank:** Authorized to begin submitting reimbursement requests.
 11/28 **Unit 9 Tank:** Reimbursement authorization rescinded
 11/29 **Unit 9 Tank:** Submitted quarterly progress report

Mainline Rehabilitation

8/31 Scope & eligibility discussion with GHD
 9/28 Continued discussions on MHI and total project costs
 10/11 Met with SRF & GHD. Confirmed DAC status, and plans for final submission of application.
 10/21 Submitted complete application
 11/29 Received confirmation of application receipt and review

Intertie

9/8 Submitted General application package (1 of 4)
 12/1 Met with Coastland regarding DWSRF application and feasibility study

AMI

10/10 Developing a plan to establish an apprenticeship program at the District
10/11 On-site visit from Badger meter to help troubleshooting missing reads
10/12 Received confirmation that Verizon meters have now been provisioned
11/3 Received sales order for next 600 meters
12/5 Composite lids are successful in troubleshooting previous swaps
12/7 Meter are being swapped in Book 3

FLASHES

11/3 Withdrew subapplication from the BRIC funding program
11/30 Letter of Commitment Extension under legal review
12/6 Land procurement is in the final stages
12/8 Ad Hoc meeting
12/14 Letter of Commitment - Amendment under legal review
12/20 Letter of Commitment - Extension agendized

Drought & COVID Relief Funding

7/19 County Board of Supervisors neither approved nor denied HVLCSD revised request. The ARPA/SLFRF committee will re-convene to discuss HVLCSD's revised request.
11/18 HVLCSD has withdrawn their request.

SCADA

6/30 Received fee proposal for Phase 2
9/1 Building network security
10/10 Meeting with GHD to discuss a funding plan
10/25 Received updated proposal
11/4 Discussed options with West Yost
12/9 West Yost planning meeting

Other Activities

Two new CivicSpark Fellows to begin on 1/9.
Brambles has agreed to permanent annexation. Geotechnical analysis and MOU development underway.
Quarterly Newsletter will appear in the December bills as an insert.
Northshore Fire Department Fuels Reduction crew on-site walk-throughs



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MEMO

To: Board of Directors
From: Dennis White
Date: December 20, 2022
RE: General Manager's Report

Below is an overview of District operational activities.

Management of the Day-to-Day Operations

Finance

The audit for the fiscal year 22/23 is in the books. Thanks to Norm from Smith & Newell for presenting the results this evening and answering our questions. We are pleased to learn (but not surprised?) that there are no material weaknesses. Kudos to our Accounting Supervisor. As of the time of this meeting, we expect to have the final audit uploaded to our website for public review (www.hvlcsd.org/financial-audit).

Staffing

We have again promoted from within, with Willetta taking on the Senior position in the Accounting Department. She has been putting in the work by essentially doing double-duty training as an accounts representative, and lead project coordinator for the AMI project. She has really helped make ends meet as we work through our staffing deficit. Thank you, Willetta!

Our very own Water Resources Specialist was in attendance at this year's Fall Conference sponsored by ACWA. She was there to accept our two awards, Most Active Small Agency (of all regions!), and Top Outreach Agency in Region 1 (fourth year running), as well as glean all possible knowledge, insight, and networking opportunities from the resources available at this annual event. Our membership in this organization has provided benefits from the day we joined, and Hannah has represented us well. Thank you, Hannah!



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We are pleased to announce that the District will be participating in the half-year CivicSpark Fellowship that begins in January, and ends in August. We are excited to welcome two new “Sparkies” on January 9th.

In addition to the day-to-day operations of our admin staff that literally fill the day, they are also somehow finding time to look at procedures, analyze their efficiency, and work towards a better way to do things. This takes more time than one might think, and I do appreciate the extra time they have dedicated to finding a way to work smarter, not harder.

Other Business

Brambles – We had our kickoff meeting this month. With a signed contract, all parties have agreed on the need for design and annexation. This means that GHD’s geotechnical work is quickly on its way to becoming a report of findings, and LAFCO participation feedback is in the works. GHD is also developing a draft Memorandum of Understanding (MOU) that defines roles, responsibilities, and pricing. We hope to soon transition the results of our bulk water sales, to a recycled water customer account tracked by our accounting software, InCode.

Mainlines – As you may know, we have been researching multiple solutions and vendors to assist with our capital improvement goals for mainlines. At this point, we have identified three key technologies that appear to meet our needs. The time and effort spent on researching was put to good use on Wednesday of last week (12/14) when we hosted a field walk-thru for engineering firms interested in submitting a proposal for the Water Distribution Reliability (WDR) planning project.

Equipment – the JT9 horizontal drill, a skid steer, a masticator, and trucks are all equipment purchases we continue to contemplate. I will continue to keep you updated on the results of our investigations costing analysis.

Northshore Fire Protection District (NFPD) Fuels Reduction Crew – I just want to take a moment to recognize and thank the NFPD Fuels Reduction Crew for their invaluable service protecting critical infrastructure from the threat of wildfire. Battalion Chief Mike Ciancio and Fire Captain Brian Bartko came to our rescue and helped thin vegetation around our water storage tanks this past month. We also thank Battalion Chief Mike Wink for pointing them in our direction!



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Major Projects

- Mainlines
 - The RFP for consulting services in planning was submitted last month. The field walk-thru was conducted on 12/14/22. The deadline for proposal submittal is 1/25/23.
- Tank 9
 - Geotechnical borings results are now under analysis
 - Staff will submit quarterly progress & reimbursement requests to CalOES/FEMA next month
- I & I
 - Piazza Construction has completed sewer repair at North Shore Ct.
- AMI
 - The newest installment of meters & radios are anticipated to arrive in February of '23
- SCADA
 - We will be working with West Yost to complete the estimated cost of construction, as well as vendor & technology selection
- FLASHES
 - A Letter of Commitment Extension Amendment has been agendized for this evening
 - A letter of Commitment Fee Amendment is being developed for January's BOD mtg
- DSIRC
 - Geotechnical & Survey investigations are complete
 - Further environmental investigations will start next month
- Generators
 - An Award of Contract has been agendized
- Middletown Intertie
 - Staff has met with Coastland to help facilitate a Feasibility Study and DWSRF application

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

DATE: December 20, 2022

AGENDA ITEM: Discussion: Adopt Resolution 2022-12 Award of Contract to GHD for the Design, Plans and Specifications for the BPR Project.

RECOMMENDATIONS: Adopt Resolution 2022-12 Award of Contract to GHD for the Design, Plans and Specifications for the BPR Project.

FINANCIAL IMPACT: \$166,158

BACKGROUND:

The District recognizes the importance of Water Reliability, which is supported in the Capital Improvement Plan and the adopted LHMP of 2020. Staff has taken action to mitigate against the risk of natural hazards to District infrastructure.

A Request For Proposals (RFP) was issued on October 17, 2022 to seek Design, Planning and Specification expertise for the Backup Power Reliability (BPR) Project. BPR seeks to install stationary backup power generators at two key water pumping stations, the Water Treatment Plant (WTP) and the Greenridge Booster Pump (GBP) station. The Hazard Mitigation Assistance (HMA) Contracting Guidance for FEMA-Eligible Projects, Non-State Subrecipients document explains that an RFP is an eligible method of procurement for the professional services needed. On November 11, 2022, the District received one response. Viewed as potentially a noncompetitive procurement activity, CalOES support recommended the District submit a Noncompetitive Procurement Authorization (NPA) request form, replete with supplemental documentation. Staff completed this request and received an NPA authorization on 12/7/22.

The Cost and Price analysis of the NPA process highlighted the fact that consultant costs are rising in addition to construction materials in response to inflation and increased demand. Any further delay would not prove beneficial to final costs. GHD also suggests the direct-order approach to the backup power equipment to minimize delay and any additional mark-ups. After a thorough review and follow-up correspondence with GHD, staff recommends an Award of Contract be issued to GHD.

Attached to this staff report are: RFP, GHD response & fee proposal, and Resolution 2022-12

Hidden Valley Lake
Community Services District



Issued: Monday, October 17, 2022

Request for Proposals

Design, Plans and Specifications for the Backup Power
Reliability (BPR) Project

Submission Deadline: 2pm, Friday, November 11, 2022

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Submittal Process	5
RFP Schedule	6
Selection Process	6
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Introduction

The Hidden Valley Lake Community Services District (District) is requesting proposals from consulting firms for the design, plans and specifications for the Backup Power Reliability (BPR) project. The BPR project is specifically designed to reduce the community's vulnerability from the threat of water service interruption due to de-energization events such as Public Safety Power Shutoffs (PSPS) or natural disaster. Stationary generators will be placed at the District's two key water pumping stations.

Background

In the late 1960s, the Boise-Cascade Corporation developed the Hidden Valley Lake planned community. In 2001 a Water Master Plan was developed to map out infrastructure improvements as the community grew. Growth, demand, and the increased severity and intensity of climactic events have outpaced the District's capability for mitigation.

Water pumping stations located at the Water Treatment Plant and the Greenridge Booster Pumps do not have a backup source of power. Extreme weather events in recent years have resulted in multiple occurrences of power loss. The District has had no recourse during these events but to solicit help from emergency resources such as County OES, CalWARN, and even PGE usually at a very high cost. Reacting to an emergency situation is not a sustainable plan, and the District is therefore pursuing a plan to install stationary generators. Public Safety Power Shutoffs (PSPS) typically occur during high fire threat weather, and Hidden Valley Lake scores extremely high in the wildfire risk category according to the CalOES Hazard Risk analysis, at the 98th percentile¹.

In 2020, the District applied for grant funding for the project from the Federal Emergency Management Agency (FEMA) through the Hazard Mitigation Grant Program (HMGP). In 2022, the District was awarded design and construction funding for the project. During the Subapplication development phase, a significant portion of the Environmental and Historic Preservation research was conducted.

Scope of Work

A proposed scope of work is shown below. The Consultant shall effectively organize and co-manage workflow with District staff, implement quality controls/assurances, achieve performance parameters (ie budget, schedules, milestones, and deadlines), collaboratively engage with District staff, present and co-lead at public outreach meetings, and conduct work professionally and productively.

Project Design

- The Consultant should meet with District staff to kick-off project, review the terms of the professional services contract, observe site conditions, and identify design constraints and opportunities.
- The Consultant should review the HMGP BPR Scope of Work (attached) to effectively plan and design the construction project.
- The Consultant should review all appropriate environmental investigations to verify Federal Environmental and Historic Preservation and CEQA requirements have been met.
- The Consultant should review the preliminary site design (attached).

¹ <https://calema.maps.arcgis.com/apps/dashboards/3c78aea361be4ea8a21b22b30e613d6e>

- The Consultant should review the preliminary site design (attached). Constraints identified in this design are, base flood elevation requirements for the concrete pad at the Water Treatment Plants, noise attenuation and retaining wall needs at the Greenridge Booster Pump Stations, as well as a utility variance on the Greenridge parcel.
- The Consultant should undertake, coordinate and schedule a potholing effort to verify the location and depth of potential utility conflicts. The location of all potholes will be included in the plan sheets.
- The Consultant should conduct geotechnical investigations for generator foundations in accordance with Process Industry Practices (PIP).
- The Consultant should coordinate with the necessary agencies to establish surveys, permits, equipment variance, and any other tasks Consultant deems necessary to facilitate construction.
- The Consultant should continue with design specifications and plans through Final Design (with submittals of information to review at the 35%, 65%, 95%, Final stages of the project documents). The Consultant will provide civil, mechanical, structural, architectural, electrical, and instrumentation design drawings, contract documents and specifications for each project task. Project drawings are to be “to scale” and furnished to the District in Portable Document Format (PDF) file format. Final drawings are also to be furnished in Autodesk AutoCAD format.

The Consultant shall prepare bid documents, including plans and specifications which will include all necessary work for a complete and functional BPR project, including:

- Instructions for generator acquisition and site preparation
 - A demolition plan that shows the limits of removal for the existing structures, fencing, trees, piping and appurtenances to be removed.
 - A grading and drainage plan that shows the location of retaining walls if necessary, the concrete pad, and drainage features that will convey stormwater to existing drainage channels
 - Electrical plans showing auto-transfer, controls and telemetry
 - Additional sheets that show structural details for the retaining wall and concrete pads, details for fencing, cabling and appurtenances
 - Conformity to 2 CFR 200.319 ensuring full and open competitions
 - Conformity to 2 CFR 200.321 making sure small and minority business, women-owned enterprises, and labor surplus area forms are used when possible.
 - Instructions for generator install, electrical integration, telemetry integration, fencing and paving, and conformity with environmental commitments.
- The Consultant should develop a project specific Stormwater Pollution Prevention Plan (SWPPP) and Best Management Practices (BMPs). The SWPPP shall be prepared by a Qualified SWPPP Developer (QSD) licensed by the California Stormwater Quality Association (CASQA). The Consultant will upload the SWPPP to the State’s SMARTS database no less than six weeks before contractor’s mobilization date for start of construction.
 - The Consultant should provide estimates of probable construction cost with each submittal. The format shall be consistent with the bid schedule to be utilized for the project.
 - The Consultant should perform value engineering efforts with each submittal and document any recommended cost savings that should be considered by the District.

The District will advertise and circulate the bid documents for public bidding of the project for construction. The Consultant will respond to bidder's questions, make clarifications, and prepare written addenda as needed. The Consultant shall review the bids and make a recommendation for award. The Consultants will prepare conform plans and specifications, in response to changes based on addenda.

Proposal Requirements

Proposals are to be straightforward, clear, concise, and responsive to the information requested. In order for proposals to be considered complete, proposers must provide all requested information.

1. Cover Letter
 - Name, address, and telephone number of the firm.
 - Signed by an authorized representative of the Consultant. The Consultant shall furnish documentation that the person signing the proposal is empowered with signatory authority for the Consultant.
 - State the proposal is firm for a 90-day period from the proposal submission deadline.
 - Pledge to have the ability to perform successfully under the terms of the Professional Services Agreement, giving consideration to such matters as integrity, public policy compliance, record of past performance, and financial and technical resources (2 CFR 200.318(h)).
2. Experience and Project Examples
 - List three of the most relevant projects of the primary contractor, with contact names, phone numbers, and email addresses of clients where the services were performed.
3. Project Team Information
 - Please include all subconsultants, taking into consideration the affirmative steps listed in 2 CFR 200.321
 - Provide resumes for key staff, in an appendix
4. Project Understanding and Approach to Work
5. Scope of Work
6. Amount of effort (in hours) anticipated for each task of the work.
7. Project Schedule
 - Proposal shall include level of effort detail for every task, for every subconsultant
8. Fee Proposal (to be attached in a separate email, with password protection.)
 - Proposal shall include an hourly breakdown and total costs for each task, as well as any additional costs.

Submittal Process

It is the responsibility of each proposer to be familiar with all of the specifications, terms and conditions of the RFP. Each proposer shall submit its proposal with the understanding that the proposal will become a part of the official file on this matter and shall be subject to disclosure, if requested by a member of the public, following the completion of negotiations. By submitting a proposal, each proposer certifies that all statements in this proposal are true.

The District is not liable for costs incurred in the preparation of this submission and

any other subsequent submissions or presentations. The District reserves the right to accept or reject any submission when it is considered to be in the best interest of the District.

On or before 2:00pm PDT on Friday, November 11, 2022 please submit an electronic copy of the proposal in PDF to Alyssa Gordon(agordon@hvlcsd.org) with the following subject line: RFP Response - BPR Consulting Services. The fee proposals should also be submitted electronically in PDF format, separate from the proposal, with password protection.

Questions regarding the RFP may be submitted to Alyssa Gordon via email (agordon@hvlcsd.org) prior to the deadline of Monday October 31, 2022

RFP Schedule

Advertisement of RFP	Monday October 17, 2022, 10AM PDT
Field walk-through (optional)	Wednesday October 26, 2022, 10AM PDT
Deadline for questions	Monday October 31, 2022, EOB PDT
Deadline for District responses	Monday November 7, 2022, EOB PDT
Deadline for RFP submittal	Friday November 11, 2022, 2PM PDT
District Proposal review	Ends Friday November 18, 2022, EOB PDT
Award of contract (tentative)	Thursday December 1, 2022

Selection Process

Consulting firms will be evaluated based on the following criteria:

- Completeness of the Proposal
- Overall project approach and scope of work
- Relevant work experience
- Qualifications of key project team members
- Level of hourly effort estimated.

The District shall perform a thorough and fair evaluation of submitted proposals and facilitate the selection of a consulting firm that best satisfies the District's requirements. The District may select more than one firm to design these improvements and/or decide not to award any improvement contemplated in this RFP and/or execute multiple contracts with the same consultant, as may be in the best interests of the District. The District suggests that each proposer tailor their example projects to highlight how they are qualified for each phase of the improvements. The District reserves the right to accept or reject any or all proposals received as a result of this request, to negotiate with any qualified source, or to cancel in part or in its entirety this Request for Proposals, if it is in the best interests of the District to do so. The District may require the proposer selected to participate in negotiations, and to submit such price, technical, or other revisions of their proposals as may result from such negotiations.

Exhibits

1. HMGP Backup Power Reliability Scope of Work
2. Preliminary Design Plans
3. Generator Data Sheets (for dimension purposes only)
4. Professional Services Agreement
5. Maps/Photos



Proposal

Design, Plans and Specifications for the Backup Power Reliability (BPR) Project

Hidden Valley Lake Community Services District

November 11, 2022

→ The Power of Commitment





Contents

1. Cover Letter	
2. Experience and Project Examples	1
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6. Amount of effort (in hours) anticipated for each task	24
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8. Fee Proposal	26
<i>Submitted as a separate email, with password protection</i>	
Appendix - Resumes	

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GHD, Inc.
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USA
+1 707 443-8326
www.ghd.com



November 11, 2022

Proposal #12597809

Ms. Alyssa Gordon
Water Resources Specialist
Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467

Subject: Proposal for the Design, Plans and Specifications for the Backup Power Reliability (BPR) Project

Dear Ms. Gordon:

The District is taking essential steps towards ensuring the operability of critical facilities through development of the Design, Plans, and Specifications of the Backup Power Reliability (BPR) Project. GHD is ideally suited to help the Hidden Valley Lake Community Services District ("the District") implement this project and we are looking forward to continuing to serve the District's needs. This project will deliver significant benefits to the District, its staff, and its residents, including reducing the possibility of water shortages; reducing the need for staff response during storm and hazard conditions; and enhancing system reliability and flexibility by providing backup power supply during planned and emergency maintenance.

GHD Inc. (GHD) has the technical expertise, project experience, and commitment to best meet the District's needs to deliver a successful project. Highlights of our team and experience include the following:

- The GHD team offers local experience leading grant-funded emergency power supply projects, which have provided us with lessons learned, approaches, and solutions that will directly benefit the District on this project.
- Our strategic approach to generator procurement will save the District time and money.
- Our unmatched in-house management and technical expertise provide you a seamless one-stop-shop for all technical disciplines required for this project, from environmental and permitting, to survey, design and bid period support.
- GHD offers the responsiveness and local knowledge of a small firm with the depth of resources and technical expertise of a large one.

GHD understands the services being requested includes assistance with generator acquisition and bid document development which includes environmental compliance review and design services to complete the project, including project management, preliminary engineering studies, site investigation, surveys and mapping, design, development of an engineer's estimate; and bid process support. Our approach to each of these tasks is outlined on pages 12-23 of the enclosed proposal. Within our proposal, we have highlighted our methodologies to approach this project, which are described in **Section 4. Project Understanding and Approach to Work.**

We are confident that our team's proven capabilities from similar successful projects across the state and County brings a unique value proposition to the District. Please feel free to contact us if you have any questions.

Sincerely.



Michelle Davidson

Project Manager

+1 707 267-2255

michelle.davidson@ghd.com

Anne Lynch (Binding Signatory)

Business Group Leader / Vice President

+1 916 245-4214

anne.lynch@ghd.com

STATEMENTS:

- Main point-of-contact is Michelle Davidson.
- Anne Lynch is a principal of the firm and is authorized to negotiate and contractually bind the company. See following page for documentation that the person signing the proposal is empowered with signatory authority for the Consultant.
- The proposal is firm for a 90-day period from the proposal submission deadline.
- GHD pledges that the firm has the ability to perform successfully under the terms of the Professional Services Agreement, giving consideration to such matters as integrity, public policy compliance, record of past performance, and financial and technical resources (2 CFR 200.318(h)).

Signatory Authority

OFFICER'S CERTIFICATE

The undersigned, being the duly elected and qualified Secretary of GHD Inc., a California corporation (the "Corporation"), does hereby certify that by virtue of a Board Resolution adopted by the Board of Directors of the Corporation effective March 14, 2022, which resolution remains in effect as of the date hereof, and which resolution establishes job related authority levels, Anne Lynch, a GHD Business Group Leader and Vice President, is authorized to approve and execute contracts and agreements of up to \$1,500,000 in value in the name and on behalf of the Corporation, and such execution of any contract, agreement or obligation, including leases, in the Corporation's name on its behalf by Anne Lynch under seal of the Corporation, shall be valid and binding upon this Corporation.

Dated: November 01, 2022

GHD Inc.

By: 

J. Duncan Findlay

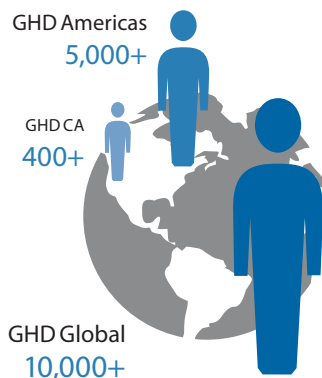
Its: Secretary and Chief Counsel - Americas



→ 2. Experience and Project Examples

About GHD

GHD is one of the world's leading engineering, architecture, and environmental consulting companies. Established in 1928, GHD is employee-owned and employs 10,000+ staff across five continents and serves clients in the global markets of water, environment, energy and resources, property and buildings, and transportation. We have more than 5,000+ North American staff and have provided services to special districts and municipalities throughout California. GHD, formerly Winzler & Kelly, has a rich history in the Northern California area having worked on local projects since the 1960s and specifically with the District since the 1980s. GHD currently employs over 400+ staff and professionals in California, with local offices including Santa Rosa and Eureka.



The cornerstone of GHD's business is our client-service culture. A full 90% of our clients are municipal agencies or government entities, and approximately 75% of our work comes from repeat clients. This track record illustrates our in-depth knowledge of specialized engineering services and speaks to our clients' confidence in our ability to deliver a project from planning through implementation and monitoring.

GHD believes in working with our clients to create lasting community benefit. We accomplish this by drawing on our global network of technical expertise across an array of disciplines including engineers, architects, planners, scientists, project managers, stakeholder engagement specialists, and economists. Bringing teams of experts together enables us to deliver sustainable outcomes and use innovative forward-looking approaches to project delivery. Our team's structure is aimed at providing clients with the best talent to solve challenges through a connected and collaborative local team bolstered by these global resources.

**We rank #26
in the ENR Top 150
Global Design Firms in 2022**

↳ #09 in international firms US
#08 in international firms Canada
#07 in water
#04 in sewer/waste
#06 in hazardous waste

GHD is committed to the success of your project and has the ability and capacity to perform the identified services. This will be achieved with GHD staff, along with hand-picked local subconsultants, chosen specifically for their expertise and knowledge in their respective field.

Our Commitment to You

GHD is dedicated to understanding and helping our clients achieve their goals. We are committed to sustainable development, safety, and innovation. We care for the well-being of our people, assist communities in need, and conduct business in an ethical and environmentally responsible manner.

The GHD Sustainability Policy provides strategic direction for how we integrate social, economic, and environmental issues into core business practices.

A member of the World Business Council for Sustainable Development, GHD operates under a Practice Quality Management System, ISO 9001:2015.



Project References

For decades, GHD has provided comprehensive water management planning and design services – both locally and abroad. In the following page, we have provided sample project experience similar in nature to your project focusing on emergency power generation for critical infrastructure.



Relevance

- ☑ Emergency generators for pump stations
- ☑ Grant funded
- ☑ Design, environmental, permitting, funding, procurement, and bid services
- ☑ Creative solutions to optimizing budget

Smith River Community Services District (SRCSD) Generator Project | Humboldt County, CA

Contracting Agency
SRCSD

Contracting Agency Project Manager
Jeff Beard, General Manager

Contracting Agency Contact Information
Office: +1 707 487-5381
Cell: +1 818 634-5663
general.manager@srwater.net

Contract Amount
\$68,045

Funding Source
Department of Water Resources (DWR)

Date of Contract
12/30/20

Date of Completion
In progress

Consultant Project Manager and Contact Information
Michelle Davidson
+1 707 267-2255
michelle.davidson@ghd.com

Project Objective
Emergency power at pump houses

Project Outcome
Project is currently in progress

GHD Team Members
Michelle Davidson, Rebecca Crow,
Chris Richards, Rick Guggiana

The Smith River Community Services District (SRCSD, the District) provides water to approximately 1,500 customers. The District's water source is from four (4) 40-foot wells that are set back approximately 100 feet from Rowdy Creek. The well pumps move water to a series of five (5) pump stations and eventually eight (8) water storage tanks within the District.

This project involves adding up to four (4) permanently mounted generators to mitigate the loss of power during severe storms, earthquakes, and other hazards. The District received funding from the Department of Water Resources (DWR) Proposition 1 Integrated Regional Water Management Plan Program, administered by the County of Humboldt. The scope of work below will be reimbursed through this grant program.

The scope of work is to add a combination of permanently mounted and mobile generators at the main control building and five (5) of the high priority pump stations where no emergency power currently exists. These locations were identified to be critical infrastructure. The project includes installation of the following:

- One (1) 80 kW generator at the Main Control Building
- Up to four (4) 30-40kW generators at priority SRCSD pump stations

GHD, led by Project Manager Michelle Davidson, has been responsible for the following tasks:

- Labor compliance consulting
- Grant administration support
- CEQA/NEPA Categorical Exemption
- Coastal Development and Air Board Permitting
- Design and bid package development
- Bid process services

GHD will lead the following tasks as the project reaches completion:

- Construction inspection/administration
- Project performance monitoring
- Project closeout

This project has an extremely limited budget. GHD's strategic approach to working with the District to implement a phased approach and identify and direct-order generators will save significant funds.



Relevance

- ☑ Emergency generators for wastewater lift stations
- ☑ Grant-funded
- ☑ NorCal project
- ☑ Design, environmental, permitting, funding, procurement, and bid services

McKinleyville Community Services District (MCSD) Emergency Generator Replacement | McKinleyville, CA

Contracting Agency
MCSD

Contracting Agency Project Manager
Patrick Kaspari, PE, General Manager

Contracting Agency Contact Information
+1 707 839-3251
pkaspari@mckinleyvillecsd.com

Contract Amount
\$110,997

Funding Source
Federal Emergency Management Agency (FEMA), California Office of Emergency Services (CalOES)

Date of Contract
1/3/18

Date of Completion
6/11/19

Consultant Project Manager and Contact Information
Rebecca Crow, PE
+1 707 267-2244
rebecca.crow@ghd.com

Project Objective
Emergency generator replacement

Project Outcome
Improved power reliability for wastewater lift stations

GHD Team Members
Rebecca Crow, Rick Guggiana,
Brian Crowell

McKinleyville Community Services District (MCSD) enlisted GHD to mitigate the loss of power needed to keep the wastewater lift stations at Fischer Road and Letz Avenue operational during severe weather events, earthquakes, and other events that caused power outages. The existing generators were undersized and beyond their useful life. MCSD needed to upsize the generators due to storm events that added flow into the sewer system through inflow and infiltration. If a power failure happened during a large storm event, the generators MCSD had would have struggled to keep up with the combined electricity draw from the two (2) 100-hp and two (2) 30-hp pumps at the Fischer lift station and the 50-hp, 20-hp, and 15-hp pumps at the Letz lift station.

The scope of work involved the installation of a 60Hz-150kW generator at the Letz Sewer Lift Station and removal of the existing 60Hz-100kW generator installed in 1977, and the installation of a 60Hz-200Hz generator at the Fischer Road Lift Station and removal of the existing 60Hz-175kW generator installed in 1978. The project included two (2) new fuel tanks and replacement automatic transfer switches as well.

GHD's design included structural bracing of the pump station walls to accommodate new and larger openings, allowing airflow from the skidmounted radiators to be ducted to the outside. Both new generator sets were specified with custom subbase fuel tanks to maximize storage while fitting the floor area and height constraints of the buildings. A custom transfer switch with dual feeder breakers was designed for the Fischer Pump station to be able to feed the two (2) motor control centers from one (1) transfer switch.

GHD was responsible for the following tasks:

- Project management
- QA/QC
- Grant administration
- Project design
- Bid process assistance
- Inspection and construction management services

This project was completed in 2019 within the grant funded budget and schedule. It greatly improved power reliability for wastewater lift stations in McKinleyville.



Relevance

- ☑ Generator upgrades for more than 10 sites
- ☑ Extensive electrical, mechanical, and structural design, as well as construction services

San Francisco Public Works (SFPW) Fire Station Generator Projects | San Francisco, CA

Contracting Agency

San Francisco Public Works (SFPW)

Contracting Agency Project Manager

Sherry Katz, Vito Vanoni

Contracting Agency Contact Information

Sherry's Phone: +1 415 654-0651

Sherry's Email: sherry.katz@sfdpw.org

Vito's Phone: (415) 819-3605

Vito's Email: vito.vanoni@sfdpw.org

Contract Amount

2012 MEP As-Needed: \$1 M

2016 Electrical As-Needed: \$1.5 M

2019 Electrical As-Needed: \$1.5 M

SF Fire Station 5: \$468,000

Funding Source

City of San Francisco Public Works, ESER Bond Program

Date of Contract

Multiple, 2016-Present

Date of Completion

Ongoing

Consultant Project Manager and Contact Information

Chris Richards, PE

+1 707 540-9619

chris.richards@ghd.com

Project Objective

Generator upgrades

Project Outcome

Seven (7) fire stations are successfully upgraded; five (5) stations are underway

GHD Team Members

Rick Guggiana, Chris Richards, Brian Crowell

GHD was selected by San Francisco Public Works to participate in the City of San Francisco's (the City's) ongoing Earthquake Safety and Emergency Response (ESER) bond program. The scope of work was to provide seismic upgrades and replace under-sized, aged, and failing diesel generator sets and automatic transfer switches at fire stations throughout the City. Further scope included increasing local fuel capacity to meet current recommended 72-hour emergency runtime for each facility, and to provide monitoring and alarm notification for the new systems to meet current City codes.

GHD designed standby generators for 13 fire stations throughout San Francisco.

Typical scopes of work included replacement of generator sets and automatic transfer switches, upgrades to electrical utility services, new bulk fuel tanks and fuel transfer systems, and installation of emergency distribution panels. Generators were located in varied locations, including outdoor at grade, and rooftop units. Fuel supply systems included fuel fill, fuel transfer, and storage as applied to each site. Design also included mechanical and structural engineering support to address ancillary systems required by the generator installations.

Work at Fire Station #5 consisted of complete demolition and construction of a new 21,104 square foot, three (3)-story fire station that included an apparatus bay, kitchen, offices, and dormitories on zero lot line condition. Electrical systems included normal and emergency power, lighting, telecommunications, cable TV, Fire Alarm, PA and Fire Station specific signal systems. The lighting systems include distributed digital controls and "smart" programming systems to accomplish all required energy code compliance elements while allowing for Fire Department customizations such as automatically increasing lighting on an emergency call. This station achieved LEED Gold certification from the US Green Building Council.

To meet recommended 72-hour emergency runtimes, GHD helped the City replace failing diesel generator sets, automatic transfer switches, and a building. Thus far, seven (7) fire stations have been successfully upgraded, with another five (5) underway.

→ 3. Project Team Information

GHD Team Structure and Members

Based on our understanding of the District's project needs, we propose a team structure that spans the anticipated needed services necessary to deliver a complete project. The organizational chart (see following page) highlights our proposed team, including disciplinary-based roles tailored to your project. Many of our team members have worked together on other similar projects and additional staff may be called on, if needed. **The key icon indicates our nine (9) key project staff who will be responsible for project and technical management of the GHD team.** These key individuals will be supported by local professionals covering a variety of disciplines and services required under this contract. GHD has a broad array of technical specialists and can bring on additional expertise, such as mechanical engineering, for fuel and exhaust design as necessary.

Resumes

We have also provided full, detailed resumes for our nine (9) key project staff in Appendix A.

Continuity of Personnel

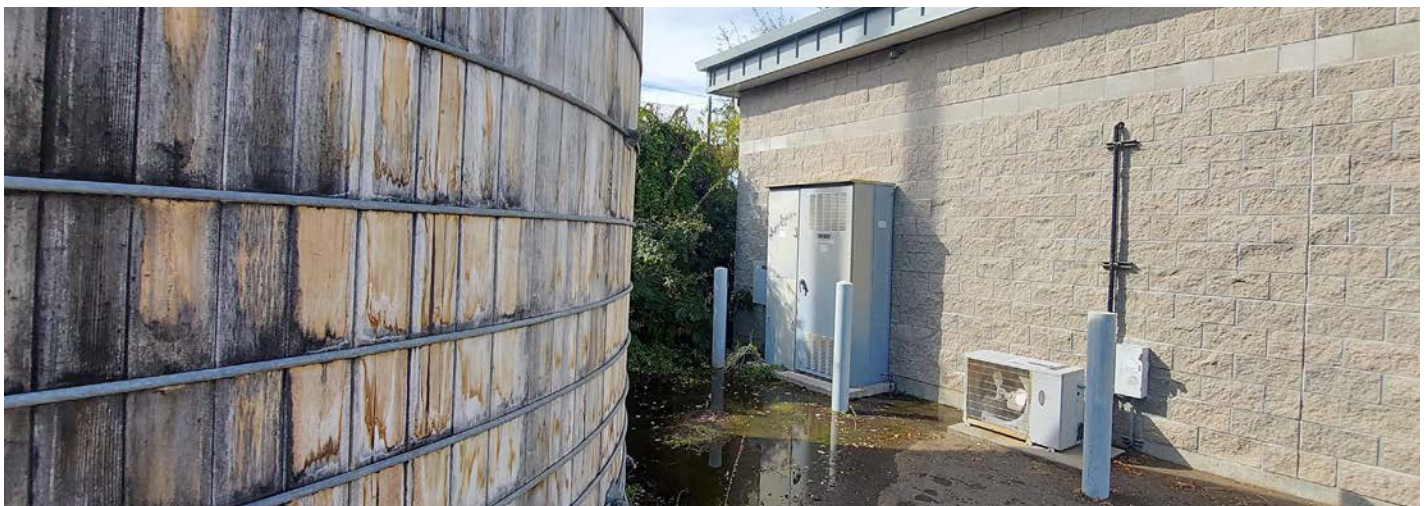
We are committed to keeping the same project team we are proposing. Should an unexpected change result in a team member being unavailable to serve the District on this project, we are backed with the resources of a global network of more than 10,000 professionals.

Subconsultants

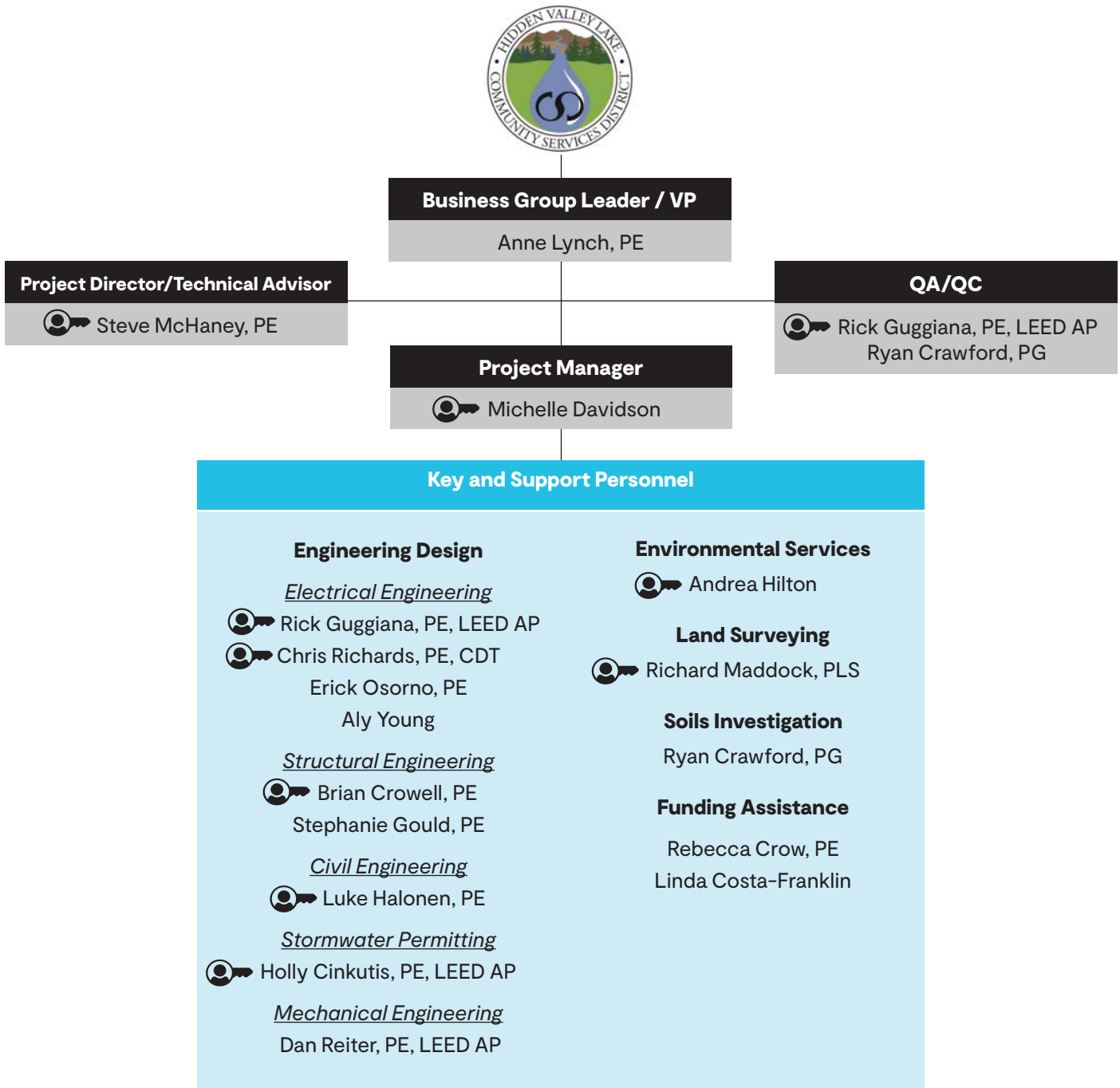
To strategically augment the strength and efficiency of our team, GHD will be joined by Crawford & Associates (Crawford) for geotechnical support. Our team has long-term relationships with Crawford, and they bring the most appropriate, qualified staff and experience to your project.

Crawford & Associates | Role: Geotechnical Engineering

Crawford was founded in 2012 by Benjamin Crawford. What started as a one-person firm in a small 300-square-foot office in Midtown Sacramento has grown into a 30-person, 5-office firm. In 2016, Crawford acquired Taber Consultants, one of the nation's oldest Geotechnical Engineering companies. The principals of both firms bring significant Geotechnical Engineering experience on a wide variety of projects throughout Northern California. Crawford has experience working with various oversight agencies including FEMA, FHWA, Cal OES, Counties, Cities, Caltrans, Building Departments, Regional Water Quality Control Boards, DWR, USACE, Department of State Architects (DSA), UPRR, CA Fish and Wildlife, Water and Irrigation Districts, Utilities and Environmental Health Departments.



Organizational Chart



Project Team Overview

GHD provides the largest capacity and breadth of resources available. GHD is fully staffed and capable of providing the right services to the District in a timely fashion. For this contract, we have identified the project team who will serve the District.



Michelle Davidson | Project Manager | Eureka, CA

Michelle has over seven (7) years' experience in project management, engineering design, construction management and inspection, regulatory permitting coordination, bid package development, contracting, and project funding. Her experience in the North Coast includes a variety of water and sewer projects including emergency generator installation, pump stations, tanks, piping, treatment plants, and site work, often working on municipal projects. Michelle has significant demonstrated experience with this type of project, as she is currently managing the Smith River Community Services District (SRCSD) Emergency Generator project, the County of Del Norte On Site Emergency Power for Sanitary Sewer Lift Stations Project, Pasktena CSD Emergency Generator Project, and Elk Creek CSD Emergency Generator Project. Her significant experience managing a variety of water, wastewater, and emergency power projects in California including preliminary engineering studies and investigations, design, utility coordination, surveys, environmental permitting, public outreach, bid process assistance, and construction support has provided her invaluable insights on how to deliver a project like this successfully and within the budget. Her roles on projects include project manager, project engineer, field inspector, designer, construction manager, grant writer, and technical reviewer, and public outreach coordinator.

Why Michelle?

☑ Successfully managing the permitting, design, and bid services for a similar emergency generator project in NorCal

Qualifications: BS, Civil Engineering; Quality Control Manager Training, United States Army Corps of Engineers (USACE); Occupational Safety and Health Administration (OSHA) 10-Hour Training

Experience: Qualifications: 7 years | 4 years with GHD

Responsibilities: As Project Manager, Michelle will be responsible for managing the schedule and budget as well as providing technical oversight for deliverables. She will be the primary point of contact for the District.



Project Team Overview



Steve McHaney, PE | Project Director/Technical Advisor | Eureka, CA

Steve has more than 35 years of municipal engineering experience with a specialization in municipal infrastructure engineering. He has served as the consulting City Engineer or District Engineer for over 10 entities over the past 30 years. Steve has particular expertise in the siting, permitting, design, and construction oversight for site civil infrastructure including water and wastewater piping and pumping stations, water storage tanks, water and wastewater treatment plants, site development, drainage, and standby power systems. He has provided site civil design for portable and fixed generators, fencing and security enclosures, prefabricated and site constructed buildings, and other site improvements. His work also includes coordination with other technical disciplines and integration of electrical and SCADA systems. Steve's extensive expertise with site civil and standby power design will be instrumental to the team in finalizing an effective site and generator designs, and he will provide review of design documents.

Why Steve?

☑ Extensive experience in NorCal overseeing a variety of environmental, design and construction projects requiring regulatory permitting

☑ Deeply rooted in the NorCal community

Qualifications: BS, Environmental Resources Engineering (Minor: Computer Information Systems); Civil Engineer, CA #47590; Safety Assessment Program (SAP) Volunteer

Experience: 35 years | 27 years with GHD

Responsibilities: As Project Director and Technical Advisor, Steve will support Michelle and the District to successfully deliver the project by actively participating in the project planning and execution, ensuring safety protocols, quality reviews, and adherence to schedule and budget are top priorities. He will ensure Michelle has access to all necessary GHD resources to complete the project successfully.



Rick Guggiana, PE, LEED AP, CDT | QA/QC / Electrical Engineering | Santa Rosa, CA

Rick is a licensed electrical engineer with over 34 years of experience in the electrical, controls, and instrumentation fields, for municipal, federal, military, and private industrial clients. He has extensive experience with water treatment, storage, and pumping systems, wastewater collection and treatment systems, pumping controls, SCADA systems, low and medium-voltage power generation, microgrids, and waterfront electrical distribution. Rick has led large-scale coordination and arc flash studies, desk-top radio path modeling, photometric analyses, forensic studies, feasibility studies, condition assessments, construction cost estimates, and engineering services during construction. He has also written Design-Build Requests for Proposal (RFPs) and has served as the client's representative, as well as served as the lead electrical engineer on contractor-led design-build teams. Rick was involved in the design and construction management of a 115 kV substation project, which won a merit award from the Consulting Engineers and Land Surveyors of California (CELSOC).

Why Rick?

☑ Extensive experience providing electrical engineering for wastewater and sewer collection and pumping systems including emergency generators for pump stations

Qualifications: BS, Electrical Engineering Technology; Electrical Engineer, CA #15580; LEED Accredited Professional; Construction Documents Technologist

Experience: 34 years | 28 years with GHD

Responsibilities: As QA/QC Manager, Rick will be responsible for ensuring the GHD Quality Management System is implemented to produce high-quality deliverables that meet or exceed the District's expectations.

Project Team Overview



Chris Richards, PE, CDT | Electrical Engineer of Record | Santa Rosa, CA

Chris has 20 years of experience in the design and implementation of electrical systems. His design experience includes medium- and low-voltage design for municipal, industrial, and commercial power, power generation, standby and emergency power, photovoltaic generation and battery storage, water and wastewater power and control systems, SCADA system applications, control and server rooms, lighting, telecommunications, security, fire alarm systems, power and lighting system analysis and modeling, arc flash and coordination studies, Leadership in Energy and Environmental Design (LEED®) credit-driven design and documentation, and California Title 24 lighting efficiency and lighting control measures.

Why Chris?

- ☑ Significant design experience in medium- and low-voltage design

Qualifications: BS, Electrical Engineering; Electrical Engineer, CA #17660

Experience: 20 years | 20 years with GHD

Responsibilities: Chris will be responsible for leading electrical engineering, sizing, and design for generators, transfer switches, interconnecting wire and hardware, and specifying SCADA integration.



Brian Crowell, PE | Structural Engineer | Eureka, CA

Brian has over 21 years of structural engineering evaluation and design experience with new building construction and retrofits, timber structures, concrete foundations, equipment anchorage, concrete tanks and structures, retaining walls, and steel buildings throughout Northern California, serving as one of GHD's senior structural designers. In this role, he interacts with owner representatives, architects, and regulators while collaborating with the design team to provide cost-effective, detailed structural designs.

Why Brian?

- ☑ Extensive experience in structural engineering evaluation and design
- ☑ Provides cost-effective, detailed structural designs

Qualifications: MS, Structural Engineering; BS, Civil Engineering; Structural Engineer, CA #5216; Civil Engineer, CA #65326

Experience: 21 years | 7 years with GHD

Responsibilities: Brian will be responsible for leading structural design of generator foundations, and any retaining walls, as required. He will also provide input relating to any building demolition.

Project Team Overview



Luke Halonen, PE | Civil Engineering | Eureka, CA

Luke has over eight (8) years of experience delivering a variety of civil infrastructure projects. His professional area of focus is hydraulic design of linear infrastructure, including design of associated site improvements. Project types include water transmission, distribution, storage, and booster pump stations, stormwater conveyance and Low Impact Development (LID) stormwater treatment systems, and sanitary sewer collection systems including lift stations, associated project site design and grading, and pedestrian and bicycle facilities. His projects involve planning, environmental compliance, design, permitting, and construction. His roles and responsibilities include project manager, project engineer, construction manager, discipline lead, and technical reviewer. His experience also includes a broad range of planning, hydraulic modeling, and analysis capabilities.

Why Luke?

☑ Specialty focus on hydraulic design of linear infrastructure, including design of associated site improvements

Qualifications: BS, Environmental Resources Engineering; Civil Engineer, CA #89080

Experience: 9 years | 9 years with GHD

Responsibilities: Luke will be responsible for leading the site/civil engineering required, including geometrics.



Holly Cinkutis, PE, LEED AP | Stormwater Permitting | Eureka, CA

Holly is a licensed civil engineer with more than 16 years of experience in the municipal, public works, and land development sectors of the civil engineering industry. Her experience began as a project engineer and progressed to design manager and acting engineer for multiple water and wastewater service providers and public works entities. As a project manager at GHD, Holly is responsible for managing project design teams, which requires coordinating across multiple disciplines to deliver water and wastewater capital improvement designs within budget and schedule. Her water sector experience includes distribution system design, pump and booster system design and selection, well head development and improvements, and tank and treatment system design. Holly was the design engineer on the Leachate and Potable Water Storage Tanks Replacement Project.

Why Holly?

☑ Significant experience in civil engineering design for multiple water and wastewater service providers

☑ Works with stakeholders in planning future capital improvement projects

Qualifications: BS, Agricultural & Biological Engineering (Minor: Environmental Engineering); Civil Engineer, CA #77541; Leadership in Energy and Environmental Design Accredited Professional (LEED AP), 2009; Qualified Stormwater Pollution Prevention Plan (SWPPP) Developer; Drinking Water Treatment Operator (T2), CA #44264; Drinking Water Distribution Operator (D2), CA #53106

Experience: 16 years | 2 years with GHD

Responsibilities: Holly will support the project team with stormwater permitting through her extensive experience with water and wastewater service providers.

Project Team Overview



Andrea Hilton | Environmental Services | Eureka, CA

Andrea is an environmental planner with an extensive technical background in hydrology and streamflow management, with an emphasis on management for special-status anadromous fish species. Her professional experience has focused on planning, implementing, and monitoring ecosystem restoration projects; collaborative resource management planning and negotiation; and regulatory oversight. Her portfolio of restoration projects includes channel rehabilitation designs implemented on the Trinity River, fish passage improvement on Trinity basin streams, landscape-scale restoration planning on the Klamath River in both Oregon and California, coastal wetland and salt marsh enhancement, and wetland and cultural restoration in Humboldt Bay and the Eel River estuary. Andrea frequently conducts regulatory permitting, CEQA, and National Environmental Policy Act (NEPA) support for a wide variety of projects, including public access facilities, trails, and public infrastructure improvements, among others. She has prepared project permits, technical studies, and CEQA documents for numerous trail and rail trail projects. She has taken the Caltrans training for Federal Environmental Requirements for Local Agency Transportation project "OFF" the State Highway System.

Why Andrea?

- ☑ Extensive background in hydrology and streamflow management
- ☑ Regulatory permitting and CEQA/NEPA support

Qualifications: MS, Natural Resources (Watershed Management), Humboldt State University; BA, Environmental Studies, Bard College

Experience: 18 years | 3 years with GHD

Responsibilities: Andrea will be responsible for leading environmental services by conducting a review of the regulatory permitting and CEQA/NEPA documents previously completed.



Richard Maddock, PLS | Land Surveying | Santa Rosa, CA

Richard is a California-registered professional land surveyor. He has over 30 years of experience in all aspects of land surveying. He is an experienced party chief working on projects varying from winery construction staking to subdivisions. With the budget and timeline in mind, Richard delivers a superior product for the client. In the field, he will be the Party Chief of the primary survey crew. Being the Party Chief will provide him with first-hand knowledge of the site, the condition of the existing monuments and other important information critical to producing accurate survey performance areas.

Qualifications: General Courses, Land Surveying and Business Management, Solano Community College; Professional Land Surveyor, CA #8131

Experience: 30 years | 14 years with GHD

Responsibilities: Richard will be responsible for leading land surveying services by providing first-hand knowledge of the site and condition of the existing monuments.

Why Richard?

- ☑ Party Chief of the primary survey crew
- ☑ Will provide first-hand knowledge of the site and condition of the existing monuments

→ 4. Project Understanding and Approach to Work

Background and History

Hidden Valley Lake was originated and developed by the USA Land Corporation from the late 1960s until 1972. During that time, a dam was constructed across Coyote Creek creating the 102-acre Hidden Valley Lake. The Hidden Valley Lake Community Services District (District) was formed on July 10, 1984, as an independent Special District serving the Hidden Valley Lake Community in southern Lake County. The District staff provides municipal water to approximately 2,300 homes and 20 businesses, and sewer services to approximately 1,600 within its three-square-mile service area. The District has seven water storage tanks and four wells, which provide water to the residents in Hidden Valley Lake.

Project Overview

GHD has reviewed the District’s RFP for the BPR Project which includes the following elements:

Generator Acquisition: GHD will assist the District with assessing and identifying required generator capacities and features. This includes optimization of generator sizing and considering alternative motor

starters and equipment sequencing to reduce peak loads. This will assist the District in ordering the appropriate generators before the project is out to bid. GHD will prepare a Request for Quote package that will include desired generator capacity/rating, fuel type, sound attenuation systems, and other equipment specifications.

Generator Site and Installation Design: GHD will prepare bid-ready construction design drawings and technical specifications necessary to issue the project for bidding and construction. The project includes two sites that require an emergency generator:

1. Water Treatment Plant Site

- Evaluation of existing building slab to determine if it can be re-used as the generator foundation.
- Demolition plans for existing building at location of new proposed generator. Demolition plan will include demolition of fencing, trees, piping and appurtenances to be removed, as required.
- Electrical design of a standby power system consisting of an outdoor, sound attenuated diesel generator, automatic load transfer equipment, power connections, and SCADA system integration for system monitoring. Generator will be specified to meet load requirements and local air quality management district emissions requirements, and will include emissions control

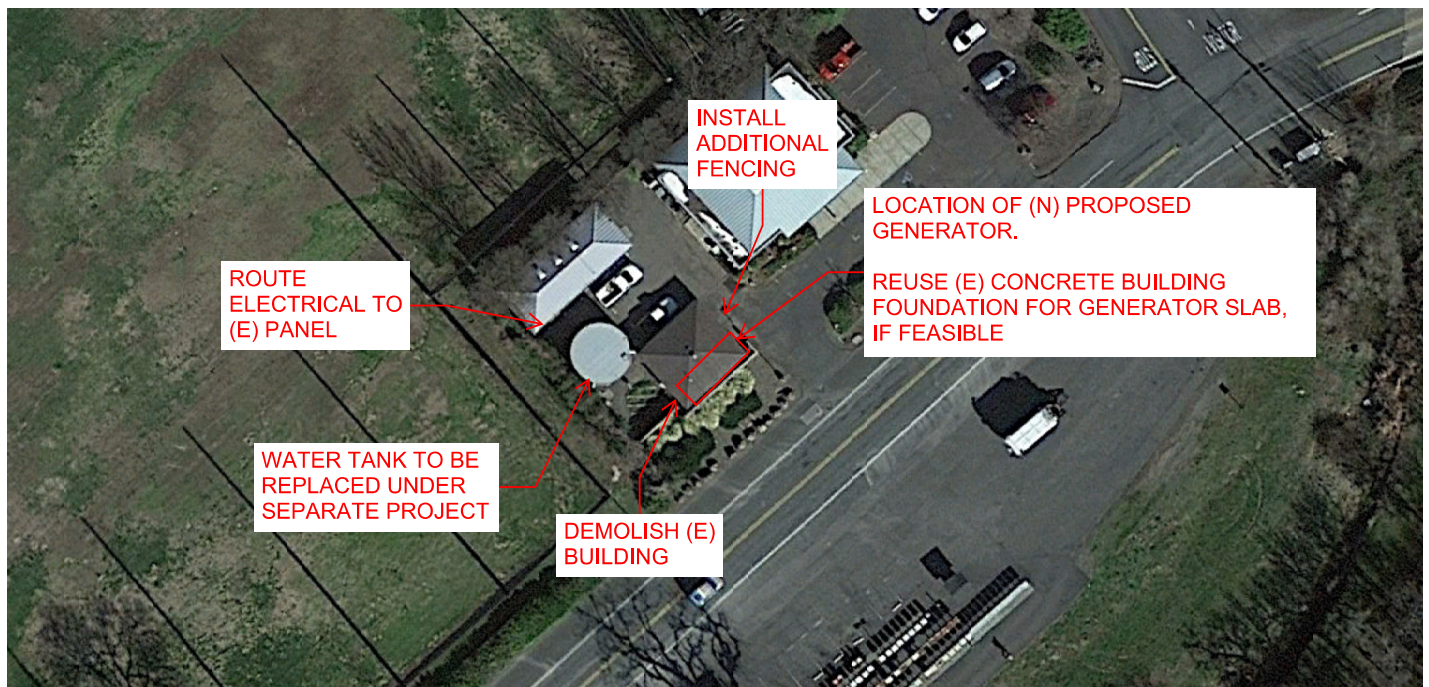


Figure 4-1. Proposed Site Plan of Water Treatment Plant Site

devices as required by the state and local authorities.

- Selection and specification of a sub-base diesel fuel tank sized for the district requirements, but not exceeding 72 hours of expected runtime at 100% loading. Bulk fuel tanks, fuel transfer, or other larger fuel systems are not anticipated.
- SCADA system integration will be accomplished by the project contractor. GHD will provide specifications detailing the telemetry and integration requirements.
- Changes to site security, access, and lighting are not anticipated.

2. Greenridge Booster Pump Station Site

- Demolition of trees, piping and appurtenances to be removed, as required.
- A grading and drainage plan that shows the location of retaining walls. It is anticipated that a retaining wall be required at this site.
- Electrical improvements, matching those noted for the water treatment plant site.

The work consists of the design and preparation of bid documents for construction including: surveying, soils investigation, utility company investigation, environmental and permitting review for compliance,

basis of design development, and preparation of plans, specifications and construction cost estimates (PS&E) at 35%, 65%, 95% and Final completion stages. The work will require electrical, instrumentation, civil, and structural discipline designs.

The work included with this project also includes bid phase support, response to bidder's request for information (RFI), addenda preparation, bid review and recommendation of contract award.

It is anticipated that the new generators will be connected to the existing SCADA system per the adopted SCADA Master plan. The selected generators will take into consideration noise attenuation, and the selected generators will meet all state and local requirements.

The preparation of a Stormwater Pollution Prevention Plan (SWPPP) as noted in the RFP was not included in the proposed scope of services as a SWPPP is only required when the project area of disturbance is greater than one-acre. The proposed project is not anticipated to be greater than one-acre, thus a SWPPP will not be required for the project. This will be further evaluated as part of the environmental and permitting review. If a SWPPP is ultimately required, GHD can prepare a scope and budget amendment for any required additional services. In this proposal, we have included the staff who are able to perform the necessary SWPPP services, if required.

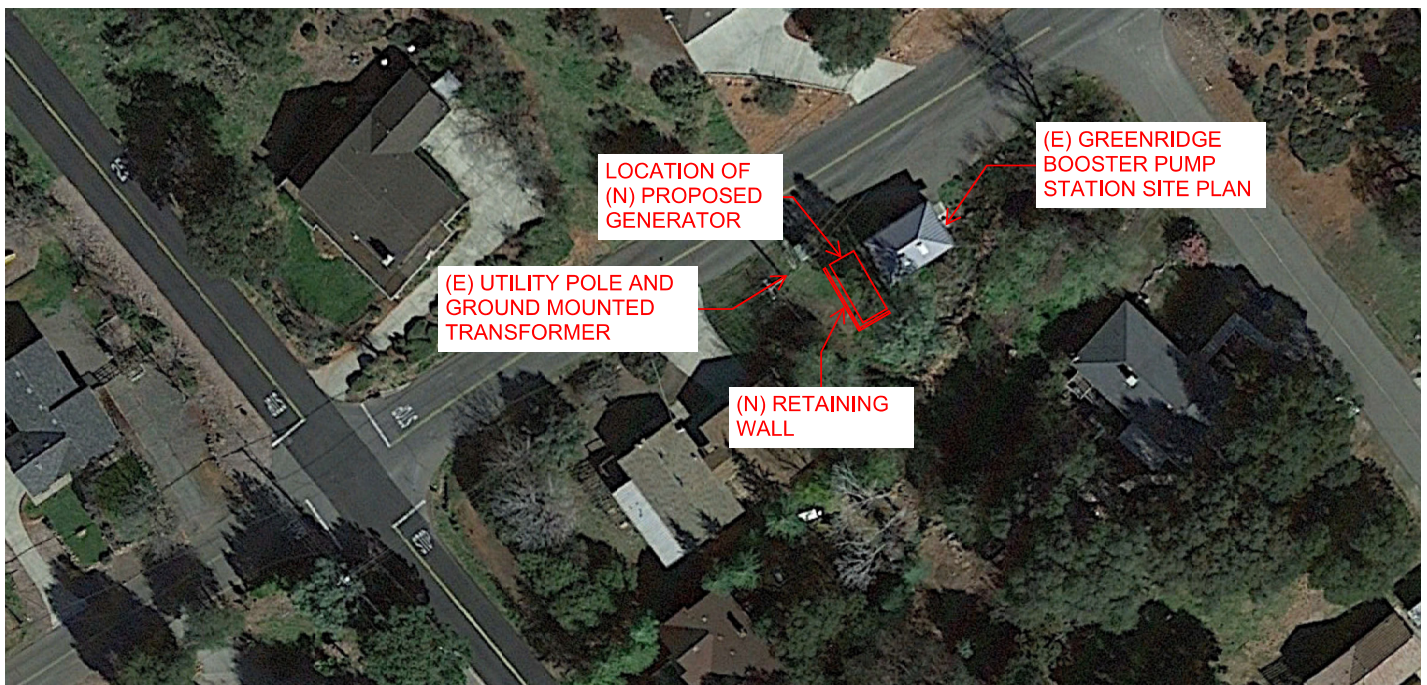


Figure 4-2. Proposed Site Plan of Greenridge Booster Pump Station Site

Project Challenges and GHD Approach

Critical Engineering Design Issues

There are several critical engineering design issues associated with the Project, one of the most prominent being procuring generators.

Generator Procurement

From recent bidding and equipment procurement processes, GHD has determined that material costs for generators has almost doubled in the last several years. Material costs have become a major factor when planning future projects as the cost of raw manufactured goods continue to increase as we come out of the COVID-19 pandemic. Infusions of funds in the economy from the Infrastructure Investment and Jobs Act could exacerbate this trend.

One strategic option to enable cost control is to have the District procure the generators directly. This eliminates contractor mark-ups on expensive equipment. Start-up and testing of the procured generators by the low-bid contractor will be required and stated in the bid documents for the Project. This can be accomplished by identifying the generator requirements early in the design process and developing a Request for Quote package so the District can procure the generators early. This can also help streamline project implementation because major equipment can have long lead times.

While GHD's approach will save time compared to a more traditional procurement approach, please note that GHD is not in control of material availability and cannot guarantee lead times on generators.

Generator Standardization

GHD also recommends **standardized equipment sizes, configurations to improve future maintenance and reduce costs**, and inventory needs for spare parts and consumables. Using the same generator model at multiple sites will allow the District to standardize filters, belts, and other supplies, as well as training for maintenance staff.

Cost Minimization and Schedule Management

GHD's recent experience in planning, permitting, and design working on similar Northern California projects **puts us in a unique position to leverage past project**

experience to benefit the District. GHD will work closely with the District to keep the Project on budget and schedule.

We have discussed several approaches of minimizing the cost of the project throughout this proposal including: standardizing equipment sizes and configurations; procuring the generators directly, concurrently to design; prioritizing locations and scope elements to optimize the budget; using a strategic approach to regulatory permitting that proposes more practical alternatives at sites with high regulatory burdens; and leveraging additional funding to increase the project budget. *Figure 4-3. Optimize Available Funding (see below)* outlines GHD's proposed approaches to minimize costs and optimize funding.

Keeping the project schedule on-track is also vital to not going over budget, especially with the current bidding and equipment procurement climate, where cost is increasing month to month.

GHD uses a variety of scheduling tools to monitor overall project development and construction schedules.

GHD also proposes structuring the bid documents with a base bid to meet the minimum grant requirements and additive bid items for additional installations as grant budget allows.

GHD's experience with similar projects enables us to budget total project costs. GHD is able to deliver our work within budget by starting with appropriate project planning and scoping with the District, followed by effective technical execution strategies.

Optimize Available Funding

- Order generators as early as possible
- Direct procurement by the District to minimize contractor mark-ups
- Prioritize locations and scope elements to fit budgetary constraints
- Strategic, practical approach to regulatory permitting, as some sites will be more difficult to permit than others (e.g. coastal sites)
- Leverage additional funding sources to increase project budget

Figure 4-3. GHD's proposed approach to optimize funding for the Project.

→ 5. Scope of Work

Task 1 – Project Management and Coordination

This task includes project administration, coordination, kick-off and review meetings, and quality control. The subtasks outlined below are to illustrate the work that occurs within project management – these individual activities will not be billed separately.

Internal Coordination and Administration

- Budget and schedule tracking
- Provide project and contract oversight

Project Meetings

- **Project Initiation/Kick-off Meeting:** GHD will plan and facilitate one project kick-off meeting via Microsoft Teams with representatives from the District and the GHD team. GHD will prepare a draft agenda and attendee list in advance for confirmation with the District, and a suitable meeting time will be selected. During this meeting, it is anticipated that the overall scope and objectives will be reviewed, existing background information will be discussed, information needs will be covered, and the overall project schedule will be reviewed.

Overall findings and action items will be summarized in meeting minutes along with a project member contact list, which will be distributed to attendees.

- **Standing Recurring Meetings:** GHD will facilitate monthly coordination calls with the project team and the District via Microsoft Teams. The standing meeting will be used for coordination, as well as progress and schedule updates. Meeting agendas will be prepared (as needed) based on the topics pertinent at the stage of the design process. It is anticipated that up to six progress meetings may be required. These meetings will typically be followed with email confirmation of decisions and action items.
- **Project Review Meetings:** GHD will schedule one project review meeting via Microsoft Teams to review the following deliverables:

- Basis of Design Technical Memorandum
- 35% Plans, Specifications, and Estimate
- 65% Plans, Specifications, and Estimate
- 95% Plans, Specifications, and Estimate
- Final Plans, Specifications, and Estimate

Deliverables:

- Preparation of meeting agendas, notes, and as-needed progress reports.
- Monthly invoice, progress report and schedule update. Total maximum of five (5) schedule updates will be completed.

Constructability Review and QA/QC:

- GHD will complete QA/QC and constructability review. The review will be performed by a senior civil engineer and a construction inspector prior to development of final plans, specifications and estimate. No separate deliverable will be provided as part of constructability review and QA/QC, but the comments from these reviews will be incorporated by the team into the final design deliverables.

Assumptions:

- Up to twelve (12) virtual meetings have been budgeted for this task, although monthly progress meetings and deliverable review meetings may be combined as warranted.



Task 2 – Surveying

GHD will build upon the existing survey completed at the existing sites. GHD will collect additional field information as warranted regarding existing building, piping, utility boxes, concrete structures and pads, topographic grades, and other pertinent visible features. The data will be combined to create base maps for design of site improvements and utility modifications.

Deliverables:

- None. Survey information will be included in base mapping used for design.

Assumptions:

- District to provide AutoCAD files for existing site surveys. Project does not include boundary work or easements. Files will be provided with 30 days of contract execution.

Task 3 – Soils Investigation

GHD will evaluate site soils via backhoe test pits to evaluate soil types, potential groundwater, and suitability for constructing concrete pads for installation of fixed generators. During the excavation of test pits, soil types will be classified and evidence of groundwater will be observed. Other notable characteristics will be logged as well.

Deliverables:

- Soils investigation synopsis to be included in the Basis of Design report.

Assumptions:

- District to provide backhoe and operator for test pits.

Task 4 – Utility Company Investigation

GHD will evaluate existing record drawings provided to GHD and will contact utility companies. As part of the soils investigation under Task 3, GHD will contact USA, and utility companies will mark their utilities prior to the excavation work and these markings will be surveyed under Task 2. Additional information from record drawings and as supplied by utility companies will be added to the utility base maps.

Deliverables:

- None. Utility investigation information to be included in base mapping used for design.

Assumptions:

- District to provide existing record drawings of related facilities to GHD.
- District to pay any fees associated with obtaining utility maps and providing a letter, if needed, for utilities.

Task 5 – Environmental & Permitting Review

GHD will complete a review of environmental documents previously completed for the project to verify compliance with applicable Federal, State, and Local requirements. Should it be determined that additional environmental work is required, GHD can provide the District with a scope amendment to perform the work.

Deliverables:

- Brief memorandum in electronic format summarizing the environmental and permitting review and findings as well as any additional permits that may be required.

Assumptions:

- District to provide existing completed environmental and permit documents. Files will be provided with 30 days of contract execution.



Task 6 – Basis of Design Technical Memorandum

GHD will prepare a brief basis of design technical memorandum (BOD TM) describing the project goals, project technical requirements, and design basis for major project elements. It is anticipated that the basis of design technical memorandum will include the following (which will be adjusted as warranted):

- Project description and goals
- Standards and references
- Summary of existing background information
- Soils Investigation and related design parameters
- Utility Investigation
- Site conceptual layouts
- Commentary for materials and methods of construction
- Summary of Environmental & Permitting Review

The basis of design technical memorandum will be reviewed with the District through a Microsoft Teams meeting. Comments will be gathered on the draft memorandum and a final memorandum will be provided to serve as the basis for the preparation of the bid-ready plans and specifications.

Deliverables:

- Basis of Design Report (Draft and Final) in electronic format

Assumptions:

- District to provide information on the master planning of other possible future improvements at the generator sites to inform the development of the conceptual layouts.

Task 7 – Engineering Design & Bid Document Preparation

GHD will prepare bid-ready construction design drawings and technical specifications to be issued for bidding and construction. It is assumed that a single bid package for both sites will be prepared.

GHD will develop technical specifications based on CSI format incorporating project-specific

requirements. The District and County standard specifications will be incorporated where possible, and additional specifications will be developed for the project to describe the construction requirements.

The District will be responsible for routing the documents for review by appropriate parties and will review comments received, rectify any conflicting comments, and will compile one set of comments for GHD to address. Comments at the 35%, 65%, and 95% stage will be incorporated into the next submittal. The 100% final documents will be ready for bidding. The submittals will be reviewed with the District during a Microsoft Teams meeting.

Overall, the design plans are anticipated to include the following types of sheets:

- Cover Sheet
- General Notes and Symbols
- Electrical Symbols, Legend Abbreviations, and General Notes
- Horizontal Control Plans
- Existing Site Conditions
- Site Demolition Plans
- Site Improvement Plans
- Site Utility Plans
- Construction Details
- Retaining Wall Plans (if necessary)
- Structural Construction Details



- Additional sheets will be generated as GHD deems necessary to convey the design intent.

The drawings listed above are intended to convey the general nature of the types of drawings that will be utilized to convey the design intent. GHD may alter the sheets to fit the design requirements. GHD will design the project using English Standard units in AutoCAD. The 100% Final construction documents will be stamped and signed by a California Registered Professional Engineer.

All deliverable documents listed below will be provided as electronic PDFs. Final design drawings can also be provided as AutoCAD files.

**Task 7.1 – Preliminary Design (35% Design)
Deliverables:**

- 35% Preliminary Design Plans
- 35% Technical Specifications Table of Contents
- 35% Opinion of Probable Construction Cost

**Task 7.2 – Design Development (65% Design)
Deliverables:**

- 65% Design Plans
- 65% Technical Specifications
- 65% Opinion of Probable Construction Cost

**Task 7.3 – Construction Documents (95% PS&E)
Deliverables:**

- 95% Design Plans
- 95% Technical Specifications
- 95% Opinion of Probable Construction Cost

**Task 7.4 – Final Design (100% PS&E)
Deliverables:**

- Final Design Plans
- Final Technical Specifications Package
- Final Opinion of Probable Construction Cost

Assumptions:

- GHD will be responsible for preparation of front-end contract documents, bid forms, and

other documents for bidding – in addition to the technical specifications, the bid schedule, and measurement and payment section.

- Deliverables will be in electronic format only.
- Electrical design will consist of the sizing, layout, and production of design drawings and specifications suitable for bidding and construction for the two (2) generator and transfer infrastructure installations discussed during the preproposal site walk. Generators and transfer equipment will be connected for monitoring by the site SCADA equipment.
- SCADA integration design will consist of design specifications indicating the required connections and monitoring points, provided as a narrative control description, between the new equipment and the existing SCADA system, suitable for use by the Contractor to perform the required integration.
- GHD does not anticipate work on or related to hazardous materials.
- Design assumes (1) site visit at the 35% stage to observe existing conditions and document electrical loads and equipment connected to the proposed generators.

Task X – SWPPP Development

Based on the size of the sites and the anticipated disturbance areas of less than one-acre, it is anticipated that a Storm Water Pollution Prevention Plan (SWPPP) will not be required and is not budgeted. If it is determined during the project that a SWPPP is required, a scope and fee amendment will be prepared. As may be warranted, GHD can prepare



a project-specific SWPPP and all required permit registration documents (PRDs) to initiate the waste discharge permit process Notice of Intent (NOI) using the State's Stormwater Multiple Application and Report Tracking System (SMARTS). The SWPPP would be prepared by a Qualified SWPPP Developer (QSD) and will comply with the requirements of the State's stormwater General Construction Permit (GCP). The PRDs would include risk assessments of the project site, which will determine the appropriate SWPPP implementation method, and site maps showing details and placement of all BMPs for erosion and sediment control.

Deliverables:

- None under this scope.

Assumptions:

- It is assumed that a SWPPP is not required at this time and is not included in this scope. If necessary, a scope and budget amendment can be prepared for any necessary stormwater services.

Task 8 – Bid Phase Services

This task is to perform Construction Bid and Award Phase Services, including the solicitation of construction contract bids and award of contract. The subtasks outlined below are to illustrate the work that occurs under bid period services and these individual activities will not be billed separately.

Task 8.1 - Advertisement for Bid and Submission of Bid Documents to the Builders' Exchange

GHD will prepare the advertisement for bid for publication and will provide it to the District – who will be responsible for advertising it in the local paper and paying for the costs. GHD will also provide electronic copies of the bid documents to the desired local Builders' Exchange, and any other platforms the District is a part of. Contractors and the District will be responsible for printing their own copies of the documents if they wish to have hard copies.

Task 8.2 - Prebid Walkthrough

GHD will prepare an agenda for the prebid walk-through and conduct the walk-through with interested contractors to review the site and the project requirements. It is assumed that the construction

inspector and the construction manager will be present as well. An attendance list will be compiled during the meeting. Questions raised during the walk-through will be responded to via a formal addendum which will include the attendance list following the walk-through.

Task 8.3 - Prepare Addenda

GHD will respond to technical inquiries during bidding via written addenda. This scope is based upon the preparation of up to five (5) written addenda related to interpretations of the Bid Documents. The addenda will be provided to the Builders' Exchange. Changes in the intent of the design requiring redesign work are not included in this scope.

Task 8.4 - Construction Contractor Bidding and Award

GHD will participate in one (1) virtual or in-person bid opening at the District's office, assist the District with the evaluation of the bids, and will prepare the award recommendation memorandum.

Deliverables:

- Bid Advertisement to be published in local newspapers
- Electronic documents
- Notice of Award
- Contract Documents
- Notice to Proceed
- Award Recommendation Memorandum

Assumptions:

- District to pay any publishing and advertising fees directly
- Deliverables will be in electronic format only

→ **Optional Construction Inspection and Management Services**

GHD has the qualifications and experienced personnel available to provide a range of construction inspection and management services to see this project through Final Completion. The following scope is an example of how GHD approaches the construction of a project – to allow the District to understand GHD’s qualifications and approach to providing construction services.

GHD can work with the District on the specific scope that may be desired for the construction phase of this project, with special attention to what may be required by the funding agency. We are happy to discuss these optional services with the District.

Scope of Work

Task 1 – Project Management

Task 1.1 - Provide Management of CM Services

Project management for construction management (CM) services will include preparation and maintenance of budgets and schedules, instructions to the GHD Team, preparation of field safety instructions, and routine progress reporting.

Task 2 – Contract Management

The Construction Management Team (CMT) will act as an extension/adjunct of District staff. The CMT will coordinate with the District to discuss project details, review schedules, provide drafts for review and produce final documentation ready for District signature. The CMT will provide periodic updates, coordinate meetings and telephone calls, promptly transcribe meeting notes, and distribute.

The CMT will perform the following services:

Task 2.1 – Provide Project Coordination

Coordinate with District staff to discuss and address issues with the project. This will be accomplished by daily/weekly email updates of the activities that preceded the work accomplished in the time period with issues that occurred. The weekly update will be more in-depth by providing a 2–3 week look-ahead on the schedule and will contain an ongoing list of outstanding critical issues.

The CMT will coordinate with the various businesses and residences in the vicinity of the project.

Task 2.2 – Prepare and Conduct Pre-Construction Meeting

The pre-construction meeting will include the District, the design team, utility companies, Contractor, and major subcontractors. The CM will prepare the agenda and meeting minutes. Prior to the



Pre-Construction Meeting, the CM will prepare a draft contact list including GHD staff, District staff, Contractor, and others as appropriate. Contact information will be identified for key personnel from each agency to be contacted in the event of an emergency. The list will be updated, finalized, and distributed to participants after the meeting, as well as to the police and fire departments.

Task 2.3 – Conduct and Document Project Meetings

Conduct weekly progress meetings and other special technical meetings throughout the project. The CM will prepare the agenda, describing key issues, schedule status, and potential change orders, and distribute notes to meeting participants.

Task 2.4 – Review Contractors Construction Schedule

Review the Contractor’s project schedule for conformance with the specifications and for reasonableness of activity durations and sequence. The CM will perform the following activities:

- Coordinate review comments by the District and the design team, and transmit review comments to the Contractor
- Meet with the Contractor to discuss and clarify significant issues. Review revised schedules. Review work progress as compared to the as-planned schedule and notify Contractor of schedule slippage
- Review schedule to determine impact of the weather and change orders on the construction schedule. Review Contractor’s updates of the construction schedule that incorporates actual progress, weather delays, and change order impacts

Task 2.5 – Maintain Project Records

Maintain project records, including daily logs, weekly report of working days, inspection reports, compliance testing results, photos, measurement of quantities, schedules, submittals, Request for Information (RFIs), Request for Clarifications (RFCs), Potential Change Orders (PCOs), change orders, monthly pay requests, issues, and correspondence. Project records will be maintained in an organized manner for quick reference. The project records are a

combination of the web-based management system and daily detailed field reports.

Task 2.6 – Review and Evaluate Monthly Progress Payments

Review and evaluate monthly progress payment requests submitted by the Contractor, negotiate differences over payment, and recommend payment to the District. Quantity vouchers will be checked and signed independently by the CM to monitor quantities paid against estimated quantities. CM will monitor certified payrolls.

Task 2.7 – Prepare Monthly Progress Reports

CM will prepare and submit a monthly progress report to the District, which will include a construction progress summary, construction cash flow and payments, and summary logs for proposed change orders (PCOs).

Task 2.8 – Respond to Requests for Information (RFIs) and Issue Requests for Clarifications (RFCs)

Coordinate, evaluate, and manage the process of responding to RFIs and issuing RFCs. This effort includes receiving the RFI from the Contractor or transmitting the RFC to the Contractor, logging into the system, transmitting them to the design team for response, coordinating with the design team on field status, tracking progress, reviewing responses, and transmitting responses to the Contractor.



Task 2.9 – Prepare Change Orders

Coordinate and manage the change order process, including logging, reviewing them in conjunction with design team and the District, assisting with determination of changed conditions and scope definition as needed, developing independent cost estimates, assisting with negotiation, and incorporating change orders into the construction contract.

Task 2.10 – Coordinate Submittal and Shop Drawing Review Process

Coordinate the submittal and shop drawing review process, including logging submittals from the Contractor, transmitting to design team for response, and coordinating with design team on field status, tracking progress, reviewing responses, and transmitting responses to the Contractor. Incomplete submittals will be returned to the Contractor prior to being submitted to the design team.

The Construction Manager and Inspectors will also review submittals of shop drawings, materials, test reports, and manufacturer cut-sheets to understand installation requirements and identify potential issues.

Task 2.11 – Monitor Permit Compliance

Monitor Contractor compliance with construction permits, traffic and pedestrian control plans, and environmental compliance. CM will coordinate with the design team and Inspector/Observer for

compliance and will recommend a course of action to the District if required measures are not being met by the Contractor.

Task 2.12 – Monitor Construction Record Drawings

CM will require the Contractor to maintain construction record drawings in coordination with the progress pay request.

Task 2.13 – Perform Claims Management

Analyze potential claims for additional compensation submitted during the construction period and make recommendations to the District for resolution. Coordinate and monitor claims response preparation, logging and tracking status. CM will monitor and assist in mitigating any potential project claims; support in defending any construction claims will be negotiated as an extra service.

Task 3 – Provide Field Inspection/ Observation

Provide an on-site construction inspector/observer to monitor the Contractor's work for compliance with the contract documents, submittals, RFIs, change orders, traffic and pedestrian control plan, public outreach plan, environmental compliance, including SWPPP requirements. Contractor's certified payrolls will be checked and documented by the inspector. Construction Inspector will be onsite full-time during most operations, and will overlap during the day as



necessary to coordinate with the design team and District staff. Daily effort is assumed to be 9 hours per day.

Task 3.1 – Prepare Photograph or Video Documentation

Document initial site conditions prior to Contractor’s commencement of construction using either still photographs or video, and will provide additional photos of construction progress periodically throughout construction.

Task 3.2 – Document Field Changes to the Drawings and Specifications

Document field changes to the contract documents on a real-time basis during the progress of construction.

Task 3.3 – Prepare Daily Observation Reports

The Inspector/Observer will prepare daily observation reports. Reports will include employee names and labor classification, equipment identification, hours that were worked and equipment utilized, weather conditions, and issues, observations, and significant conversations between the inspector and the Contractor and public. The report will be a combination of web-based data and written. The daily reports will have photographs and material tags.

Task 3.4 – Coordinate Materials Testing

Coordinate with the materials testing laboratory performing quality assurance testing in accordance with the contract documents.

Task 3.5 – Develop Punch List

Develop a preliminary punch list for the project and maintain a running punch list through the course of the project. The CMT will schedule the District and design team to conduct final completion inspections and issue final punch lists.

Task 3.6 – Compile Final Records

Provide the District with a complete set of project records of the project, indexed and filed, and a listing of warranties provided under the project including the terms covered and the warranty duration. Documentation will be in electronic format.

Task 3.7 – Prepare Final Pay Estimates

Prepare the final pay estimate and balancing change orders, prepare the Notice of Completion, and coordinate retention release at the conclusion of construction.

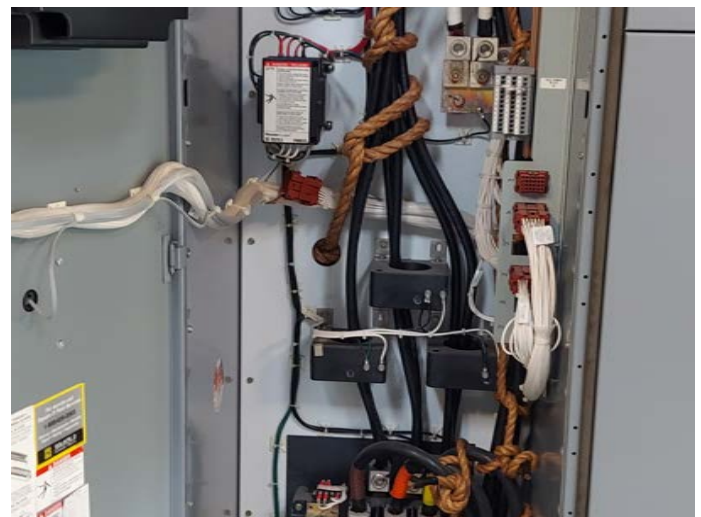
Task 4 – Public Outreach

Services related to public outreach during construction will be provided as needed. Effective communication with the public is paramount to minimizing disruptions and impacts from construction. The following subtasks could be performed as part of the public outreach effort:

- Public Outreach Plan
- Public Information and Contact Points
- Attend maximum of six (6) Public Meetings

Assumptions for Construction Inspection and Management Services:

- It is assumed that all Construction Inspection and Management services will take place in a one-year time frame.
- Construction Inspection and Management services are optional. GHD is happy to provide an amended scope and fee estimate for the additional services, as desired by the District.



→ 6. Amount of effort (in hours) anticipated for each task of the work

TASK DESCRIPTION	TOTAL HOURS
Task 1: Project Management and Coordination during Design	96
Task 2: Surveying	56
Task 3: Soils Investigation	11
Task 4: Utility Company Investigation	47
Task 5: Environmental & Permitting Review	52
Task 6: Basis of Design Technical Memorandum	88
Task 7: Engineering Design and Bid Document Preparation	493
<i>Subtask 7.1: Preliminary Design (35% Design)</i>	<i>182</i>
<i>Subtask 7.2: Design Development (65% Design)</i>	<i>160</i>
<i>Subtask 7.3: Construction Documents (95% PS&E)</i>	<i>92</i>
<i>Subtask 7.4: Final Design (100% PS&E)</i>	<i>59</i>
Task X: SWPPP Development	0
Task 8: Bid Phase Services	60
<i>Subtask 8.1: Advertisement</i>	<i>3</i>
<i>Subtask 8.2: Prebid</i>	<i>7</i>
<i>Subtask 8.3: Prepare Addenda</i>	<i>32</i>
<i>Subtask 8.4: Construction Contractor Bidding and Award</i>	<i>18</i>
Total Labor Hours	903

→ 7. Project Schedule

Below is a detailed schedule of all tasks necessary to accomplish the scope of work, including all major milestones and time for reviews and approvals.

Proposal for Design, Plans and Specifications for the Backup Power Reliability (BPR) Project
 Hidden Valley Lake Community Services District
 Project Schedule
 Project Number 12597809

Prepared 11/11/2022

	2022	2023											
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Task 1 - Project Management and Coordination During Design	█	█	█	█	█	█	█	█	█	█	█		
Task 2 - Surveying		█	█										
Task 3 - Soils Investigation	█	█											
Task 4 - Utility Company Investigation	█												
Task 5 - Environmental & Permitting Review		█	█										
Task 6 - Basis of Design Technical Memorandum		█	█										
Task 7 - Engineering Design & Bid Document Preparation		█	█	█	█	█	█						
Task 8 - Bid Phase Services								█	█				

→ 8. Fee Proposal

Per RFP instructions, Fee Proposal is submitted as a separate email with password protection.



Appendix A

Resumes



Michelle Davidson
Project Manager



Location

Eureka, CA

Qualifications/Accreditations

- BS, Civil Engineering, California State University, Chico
- Quality Control Manager Training, US Army Corps of Engineers
- OSHA 10-Hour Training

Experience

7 years exp | 4 w/GHD

Professional Affiliations

- American Society of Civil Engineers (ASCE), North Coast Branch, Director, Past President
- ASCE, North Coast Branch Younger Member Group, Past President

Relevance to the project:

Michelle Davidson has over seven years of experience in project management, engineering design, construction management and inspection, regulatory permitting coordination, bid package development, contracting, and project funding. Her experience includes a variety of water, sewer, and civil site design projects including tanks, piping, treatment plants, pump stations, and civil site work that includes ADA improvements, often working on municipal projects. She regularly works with multi-disciplinary teams, and interacts with owner representatives, regulators, and key stakeholders to provide cost-effective designs that meet the needs of the community.

Project Manager | Water System Emergency Generator Project | Smith River Community Services District | Smith River, CA | Serves as Project Manager on Proposition 1-funded project to provide a combination of permanently mounted generators and mobile generators at the main control building and well site and four of the high priority pump stations where no emergency power currently exists. Provided permit development, grant administration support, and design. Is currently providing bid period services, and will provide construction inspection and administration, project performance monitoring plan, and project closeout.

Project Engineer | Water Tank Design and Construction Project | College of the Redwoods | Eureka, CA | Developed design documents for two new 300,000-gallon welded steel water tanks to supply the campus. The project included emergency on site diesel power generation. Work included site surveying, geotechnical analysis, and site design to provide the campus with a new water storage and delivery system, including emergency power. The new tanks replaced two obsolete redwood tanks. The design of the new system included site grading, a fire booster pumping

station, standby power, electrical and controls integration. Was engaged in the overall bidding, and construction management as well.

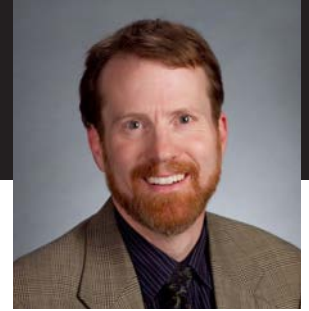
Staff Engineer | Water Distribution and Storage System Evaluation Project | Smith River Community Services District | Smith River, CA | The Smith River CSD has eight aging redwood storage tanks within several pressure zones serving the diverse district. These tanks were leaking and were not up to current seismic standards. Worked with District staff to identify system deficiencies and future needs. Capital improvement projects were identified to improve system reliability through hazard mitigation projects. Worked with the team to develop concepts for replacement of tanks, upgrading pump stations, providing standby power, and improving the Supervisory Control and Data Acquisition (SCADA) system for emergency response.

Project Engineer | Water Distribution and Storage System Evaluation and Upgrade Design Project | Redway Community Services District | Imperial, CA | Replacement of the water supply line, improvements to the treatment system, upgrades to yard piping, and improvements to the monitoring and control system.



Steve McHaney, PE

Project Director | Technical Advisor



Location

Eureka, CA

Qualifications/Accreditations

- BS, Environmental Resources Engineering (Minor: Computer Information Systems), California State Polytechnic University, Humboldt
- Civil Engineer, CA #47590
- Safety Assessment Program (SAP) Volunteer

Experience

35 years exp | 27 w/GHD

Professional Affiliations

- American Society of Civil Engineers
- California Water Environmental Association
- National Water Supply Improvement Association
- Water Environment Federation
- American Water Resources Association

Relevance to the project:

Steve McHaney has over 35 years of municipal engineering experience with motor vehicle, pedestrian, and bicycle transportation, site design and drainage, site utility design, and watershed and wetlands restoration design. Steve has served as City Engineer for both City of Trinidad and City of Rio Dell for more than 15 years providing transportation and utility evaluation and design, as well as planning and environmental compliance services. Steve has also been engaged on the Bay Trail and Eureka Trails projects providing technical input and quality control review.

Task Manager | Water Storage Tank Stabilization Project | Big Rock Community Services District | Hiouchi, CA | Big Rock Community Services District's (BRCSD) water system was originally built in the 1960s with water supply from the Smith River, a pump station that filled a 100,000-gallon redwood tank, and a distribution system. GHD worked with BRCSD and a series of funding agencies to develop an overall funding package to completely replace the redwood tank, replace a booster pump station, relocate a generator, stabilize the tank site, improve access, and make improvements to the overall SCADA and electrical systems. Under a Master Services Agreement, GHD provided the engineering design, bidding services, construction phase services, and construction management services for this project. The tank site is also the location for new emergency communications equipment and antennae tower. The design, permitting, and bidding for this project was completed in 2018 and construction was completed in Spring 2019.

Project Manager | Redwood National Park Water Treatment and Tank Design Project | Redwood National Park | Orick, CA | Responsible for the condition assessment of the existing water

storage tank for the park and determined it did not meet modern design standards and needed to be replaced. Working with the park, designed a new 100,000-gallon steel tank along with a new treatment and pumping facility. The new equipment was integrated into the existing site infrastructure. Worked with the local park staff, as well as staff in Sacramento to comply with state standards and to create plans and specifications for bidding. In addition, GHD provided bidding, construction, and startup assistance.

Task Manager | Irrigation Management Plan Project | Sonoma Valley County Sanitation District | Sonoma County, CA | Responsible for the development of an irrigation management plan and worker education and training program for the irrigation systems for the storage and reuse system. A combination of pasture and vineyards were irrigated and developed a management plan based on the soil types and conditions, groundwater characteristics, weather patterns, crop type, and operational requirements. In addition, developed training programs in both English and Spanish including printed materials and videos that were used to train irrigation workers in the proper management of irrigation water.



Rick Guggiana, PE, LEED AP, CDT
QA/QC | Electrical Engineering



Location

Santa Rosa, CA

Qualifications/Accreditations

- BS, Electrical Engineering Technology, California State Polytechnic University, Pomona
- Electrical Engineer, CA #15580
- LEED AP, US Green Building Council
- Construction Documents Technologist (CDT)

Relevance to the project:

Rick Guggiana is a licensed electrical engineer with over 34 years of experience in the electrical, controls, and instrumentation fields, for federal, military, municipal, and private industrial clients. He has extensive experience with water treatment, storage, and pumping systems, wastewater collection and treatment systems, pumping controls, SCADA systems, low and medium-voltage power generation, microgrids, and waterfront electrical distribution. Rick has worked on many water system projects for municipalities, resort improvement districts, and community services districts in Northern California, including water tanks, wells, and various treatment systems. He has led large-scale coordination and arc flash studies, desk-top radio path modeling, photometric analyses, forensic studies, feasibility studies, condition assessments, construction cost estimates, and engineering services during construction. He has also written design-build Requests for Proposal (RFP's) and has served as the client's representative.

Electrical Engineer | Recycled Water System Project | Mendocino Unified School District | Mendocino, CA
| GHD is preparing the design of the recommended project, which includes a new 250,000-gallon bolted stainless steel water tank, over 9,000 feet of new mains, 15 fire hydrants, and new irrigation services. GHD is also preparing the CEQA IS/MND in support of the recommended project. The new tank will include all the standard appurtenances in stainless steel, as well as stainless steel exterior and interior ladders and hand railings meeting OSHA requirements. A new telemetry and SCADA system will also be provided.

Electrical Engineer | Water Storage Tank Stabilization Project | Big Rock Community Services District | Hiouchi, CA
| Big Rock Community Services District's (BRCSD) water system was originally built in the 1960s with water supply from the Smith River, a pump station that filled a 100,000-gallon redwood tank, and a distribution system. GHD worked with BRCSD and a series of funding agencies to develop an overall funding package to completely replace the redwood tank,

Experience

34 years exp | 28 w/GHD

Professional Affiliations

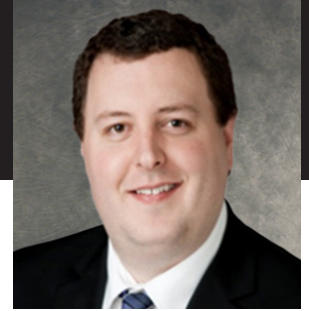
- Institute of Electrical and Electronics Engineers

replace a booster pump station, relocate a generator, stabilize the tank site, improve access, and make improvements to the overall SCADA and electrical systems. Under a Master Services Agreement, GHD provided the engineering design, bidding services, construction phase services, and construction management services for this project. The tank site is also the location for new emergency communications equipment and antennae tower. The design, permitting, and bidding for this project was completed in 2018 and construction was completed in Spring 2019.

Electrical Engineer | Leachate and Potable Water Storage Tank Replacement Project | County of Sonoma | Sonoma County, CA
| Design of six 200,000-gallon stainless steel landfill leachate storage tanks at three different landfill sites, as well as the design of three 200,000-gallon stainless steel potable water storage tanks at three different sites in Healdsburg. The project includes site grading, demolition of the existing tanks, site restoration and instrumentation and electrical design.



Chris Richards, PE, CDT
Electrical Engineer of Record



Location

Santa Rosa, CA

Experience

20 years exp | 20 w/GHD

Qualifications/Accreditations

- BS, Electrical Engineering, California Polytechnic State University, San Luis Obispo
- Electrical Engineer, CA #17660
- Construction Documents Technologist (CDT), Construction Specifications Institute

Relevance to the project:

Chris Richards has 20 years of experience in the design and implementation of electrical systems. His design experience includes medium- and low-voltage design for industrial, educational, laboratory, commercial, and residential power, power generation, photovoltaic generation, cleanroom applications, data and server rooms, lighting, telecommunications, security, audio/visual, and fire alarm systems, power and lighting system analysis and modeling, arc flash and coordination studies, Leadership in Energy and Environmental Design (LEED®) credit-driven design and documentation, and California Title 24 lighting efficiency and lighting control measures.

Staff Electrical Engineer | District Maintenance Building Project | Hidden Valley Lake Community Services District | Lake County, CA | Served as Staff Electrical Engineer for this prefabricated maintenance building including 9,000 square feet of office space and maintenance bays.

Electrical Engineer | Butte Regional Transit Operations Center | BCAG | Chico, CA | GHD provided electrical design and construction support for a new administration, operations, and maintenance facility for Butte Regional Transit. The electrical design included interior and exterior LED lighting, advanced CA Title 24 compliant lighting controls, normal and emergency power distribution, telecommunications, data systems, fire alarm, security and access control, and audio/visual systems. The electrical design also included the establishment of a new electric utility service and associated utility coordination. The design covered all major electrical systems and addressed the specific requirements created by various hazardous classified areas, occupancies, and coordination between new and existing construction.

Electrical Engineer | Service Center Relocation at 2025 Aviation Boulevard Project | Sonoma County Water Agency | Santa Rosa, CA | Served as Electrical Engineer for the Water Agency's project at their Airport-Larkfield-Wikiup Treatment Plant to renovate portions of the existing 6,600-square-foot building and to add a new 5,000-square-foot service center building complete with space for offices, storage, labs, and two large service bays for vehicle maintenance. The electrical engineering design scope included medium voltage distribution, and low voltage normal and standby power distribution for each building. Signal systems included data, voice, security, fire alarm, and Closed-Circuit Television (CCTV), with associated racks and infrastructure. Interior and exterior lighting systems included "intelligent" daylighting, dimming, local area controls, and egress lighting. All lighting was designed to meet or exceed CA Title 24 requirements.

Staff Electrical Engineer | Vallejo Grid Pump Projects | City of Vallejo | Vallejo, CA | Served as Staff Electrical Engineer for this project. Replaced three natural gas driven water pumps for the City with three pumps driven by VFD's.



Brian Crowell, PE
Structural Engineer



Location

Eureka, CA

Experience

21 years exp | 7 w/GHD

Qualifications/Accreditations

- MS, Structural Engineering, Stanford University
- BS, Civil Engineering, University of California, Irvine
- Civil Engineer, CA #C65326
- Structural Engineer, CA #S5216
- California Emergency Management Agency (CALEMA) Safety Assessment Program

Relevance to the project:

Brian Crowell has over 21 years of structural engineering evaluation and design experience with new building construction and retrofits, retaining walls, equipment anchorage, concrete tanks and structures, timber structures, and steel buildings throughout Northern California, serving as one of GHD's structural engineering team managers. In this role, he interacts with owner representatives, architects, and regulators while collaborating with the design team to provide cost-effective, detailed structural designs.

Senior Structural Engineer | Water Storage Tank Stabilization Project | Big Rock Community Services District | Hiouchi, CA | Big Rock Community Services District's (BRCS D) water system was originally built in the 1960s with water supply from the Smith River, a pump station that filled a 100,000-gallon redwood tank, and a distribution system. GHD worked with BRCS D and a series of funding agencies to develop an overall funding package to completely replace the redwood tank, replace a booster pump station, relocate a generator, stabilize the tank site, improve access, and make improvements to the overall SCADA and electrical systems. Under a Master Services Agreement, GHD provided the engineering design, bidding services, construction phase services, and construction management services for this project. The tank site is also the location for new emergency communications equipment and antennae tower. The design, permitting, and bidding for this project was completed in 2018 and construction was completed in Spring 2019.

Senior Structural Engineer | Recycled Water System Project | Mendocino Unified School District | Mendocino, CA | GHD is preparing the design of

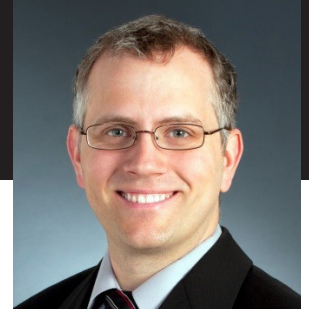
the recommended project, which includes a new 250,000-gallon bolted stainless steel water tank, over 9,000 feet of new mains, 15 fire hydrants, and new irrigation services. GHD is also preparing the CEQA IS/MND in support of the recommended project. The new tank will include all the standard appurtenances in stainless steel, as well as stainless steel exterior and interior ladders and hand railings meeting OSHA requirements. A new telemetry and SCADA system will also be provided.

Senior Structural Engineer | McKinleyville Community Services District Generator Replacement Project | McKinleyville Community Services District | McKinleyville, CA | Served as Senior Structural Engineer for design of existing building modifications and equipment anchorage for two new generators servicing the entire collection system.

Senior Structural Engineer | College of the Redwoods Wastewater Treatment and Disposal System Project | College of the Redwoods | Eureka, CA | Design for new underground septic system including reinforced concrete tanks, and new CMU maintenance building.



Luke Halonen, PE
Civil Engineering



Location

Eureka, CA

Experience

9 years exp | 9 w/GHD

Qualifications/Accreditations

- BS, Environmental Resources Engineering, California State Polytechnic University, Humboldt
- Civil Engineer, CA #89080

Relevance to the project:

Luke Halonen is a licensed civil engineer with over eight years of experience in delivering a variety of civil infrastructure projects. His professional area of focus is hydraulic design of linear infrastructure, including design of associated site improvements. Project types include water transmission, distribution, storage, and booster pump stations, stormwater conveyance and Low Impact Development (LID) stormwater treatment systems, associated project civil site design including grading, drainage, and paths of travel. Projects involve planning, environmental compliance, design, permitting, and construction. His experience also includes a broad range of planning, hydraulic modeling, and analysis capabilities.

Project Engineer | Water Storage Tank Stabilization Project | Big Rock Community Services District | Hiouchi, CA | Big Rock Community Services District's (BRCSD) water system was originally built in the 1960s with water supply from the Smith River, a pump station that filled a 100,000-gallon redwood tank, and a distribution system. GHD worked with BRCSD and a series of funding agencies to develop an overall funding package to completely replace the redwood tank, replace a booster pump station, relocate a generator, stabilize the tank site, improve access, and make improvements to the overall SCADA and electrical systems. Under a Master Services Agreement, GHD provided the engineering design, bidding services, construction phase services, and construction management services for this project. The tank site is also the location for new emergency communications equipment and antennae tower. The design, permitting, and bidding for this project was completed in 2018 and construction was completed in Spring 2019.

Project Engineer | Recycled Water System Project | Mendocino Unified School District | Mendocino, CA | GHD is preparing the design of the recommended project, which includes a new 250,000-gallon bolted stainless steel water tank, over 9,000 feet of new mains, 15 fire hydrants, and new irrigation services. GHD is

also preparing the CEQA IS/MND in support of the recommended project. The new tank will include all the standard appurtenances in stainless steel, as well as stainless steel exterior and interior ladders and hand railings meeting OSHA requirements. A new telemetry and SCADA system will also be provided.

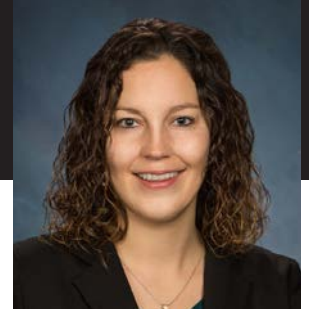
Project Engineer | Leachate and Potable Water Storage Tank Replacement Project | County of Sonoma | Sonoma County, CA | Design of six 200,000-gallon stainless steel landfill leachate storage tanks at three different landfill sites, as well as the design of three 200,000-gallon stainless steel potable water storage tanks at three different sites in Healdsburg. The project includes site grading, demolition of the existing tanks, site restoration and instrumentation and electrical design. The project will allow for additional storage of landfill leachate which will reduce hauling costs as well as the replacement of three deficient redwood water tanks.

Project Engineer | Drinking Water Infrastructure Improvement Project | City of Rio Dell | Rio Dell, CA | Project includes replacement of aging water distribution system components, and replacement of failing 250,000-gallon redwood water storage tank with a new 500,000-gallon bolted steel water storage tank.



Holly Cinkutis, PE, LEED AP

Stormwater Permitting



Location

Eureka, CA

Qualifications/Accreditations

- BS, Agricultural & Biological Engineering (Minor: Environmental Engineering), Pennsylvania State University, Centre County, PA
- Civil Engineer, CA #77541; LEED AP; SWPPP
- Drinking Water Treatment Operator (T2), CA #44264
- Drinking Water Distribution Operator (D2), CA #53106

Experience

16 years exp | 2 w/GHD

Professional Affiliations

- California Water Environmental Association
- American Water Works Association, California-Nevada Chapter, Pipeline & Tank Committee Secretary

Relevance to the project:

Holly Cinkutis is a licensed civil engineer with more than 16 years of experience in the municipal, public works, and land development sectors of the civil engineering industry. Her experience began as a project engineer and progressed to project manager and acting engineer for multiple water and wastewater service providers and public works entities. Holly is responsible for managing project design teams which requires coordinating across multiple disciplines to deliver designs within budget and schedule. Holly's experience ranges from working with stakeholders in planning for future capital improvement projects to project implementation and final completion.

Senior Engineer | Leachate and Potable Water Storage Tank Replacement Project | County of Sonoma | Sonoma County, CA | The project, located in Sonoma County, California, includes the design of six 200,000-gallon stainless steel landfill leachate storage tanks at three different landfill sites, as well as the design of three 200,000-gallon stainless steel potable water storage tanks at three different sites in Healdsburg. The project includes site grading, demolition of the existing tanks, site restoration and instrumentation and electrical design. The project will allow for additional storage of landfill leachate which will reduce hauling costs as well as the replacement of three deficient redwood water tanks. The project will be publicly bid in 2023.

Project Manager | Wes Tank Water Main Replacement Project | Resort Improvement District #1 | Whitehorn, CA | The project, located in beautiful Shelter Cove, California, includes the installation of approximately 1,000 linear feet of eight-inch Ductile Iron Pipe (DIP) water main on an extremely steep slope. Design of steep slope anchors and vertical thrust blocking to

secure the pressurized main was required. The project will be implemented by Resort Improvement utilities staff in Spring 2021 and will provide redundancy to their distribution system.

Senior Engineer | Duncan Hill Treated Water Improvements Project | Placer County Water Authority | Placer County, CA | The project, located in Placer County, California, includes the design of approximately 1.5 miles of new 12-inch water main to connect the Auburn Treated Water system to the Foothill Treated Water system. The project will allow for water service to be provided to residents along the proposed alignment that do not have potable water service presently and experience issues with unreliable water quantity and quality from their existing wells. The project includes the design of two pressure reducing stations, navigation of a creek crossing, a steep hill alignment and coordination with Pacific Gas & Electric (PG&E) and Federal Energy Regulatory Commission (FERC) in regards to the crossing of a Pennstock. The project will be publicly bid in 2023.



Andrea Hilton
Environmental Services



Location

Eureka, CA

Experience

18 years exp | 3 w/GHD

Qualifications/Accreditations

- MS, Natural Resources (Watershed Management), Humboldt State University
- BA, Environmental Studies, Bard College

Relevance to the project:

Andrea Hilton is an environmental planner with an extensive technical background in hydrology and streamflow management, with an emphasis on management for special-status anadromous fish species. Her professional experience has focused on planning, implementing, and monitoring ecosystem restoration projects; collaborative resource management planning and negotiation; and regulatory oversight. Her portfolio of restoration projects includes channel rehabilitation designs implemented on the Trinity River, fish passage improvement on Trinity basin streams, landscape-scale restoration planning on the Klamath River in both Oregon and California, coastal wetland and salt marsh enhancement, and wetland and cultural restoration in Humboldt Bay and the Eel River estuary. Andrea frequently conducts regulatory permitting, CEQA, and National Environmental Policy Act (NEPA) support for a wide variety of projects, including public access facilities, trails, and public infrastructure improvements, among others.

Environmental Planner | McKinleyville Community Services District | McKinleyville, CA | Prepared a CEQA Categorical Exemption and Coastal Development Permit application to support necessary upgrades to a sewer lift station.

Environmental Team Lead | North Marin Wastewater Treatment Upgrade | North Marin Water District | Dillon Beach, CA | Coordinated the environmental project team with engineering staff to delineate wetlands, document on-site biological resources for FEMA, and complete a CEQA Categorical Exemption for upgrades to a public wastewater treatment facility.

Environmental Team Lead | Water Tank Seismic Retrofit | Fieldbrook-Glendale Community Services District | Fieldbrook, CA | Coordinated the environmental project team with engineering staff to delineate wetlands, document on-site biological resources for FEMA, and complete a CEQA Categorical Exemption for upgrades to a public water storage and distribution facility.

Project Manager | Rohnerville Road Fire Station | Fortuna Fire Protection District | Fortuna, CA | Prepared a project description and CEQA document (IS/MND) for construction of a proposed fire station on Rohnerville Road in Fortuna. The project is coordinated with planning staff at the City of Fortuna, as the City is the lead agency for the project.

Hydrologist | Upper Tuolumne River Water Temperature Analysis | City and County of San Francisco | San Francisco, CA | Analyzed water temperature and streamflow data to help predict potential opportunities and limitations to salmonids and other aquatic species in the Upper Tuolumne River watershed potentially affected by hydropower operations as well as FERC relicensing of New Don Pedro Dam. Compiled data and completes Quality Assurance/Quality Control (QA/QC) process to enable the City to distribute data to the public and other technical contractors.



Richard Maddock, PLS

Land Surveying



Location

Santa Rosa, CA

Experience

30 years exp | 14 w/GHD

Qualifications/Accreditations

- General Courses, Land Surveying and Business Management, Solano Community College
- Professional Land Surveyor, CA #8131

Relevance to the project:

Richard Maddock is a California-registered professional land surveyor. He has over 30 years of experience in all aspects of land surveying. He is an experienced party chief working on projects varying from winery construction staking to subdivisions. With the budget and timeline in mind, Richard delivers a superior product for the client. In the field, he will be the Party Chief of the primary survey crew. Being the Party Chief will provide him with first-hand knowledge of the site, the condition of the existing monuments and other important information critical to producing accurate survey performance areas.

Land Surveyor | Millbrae Avenue Box Culvert Repair | City of Millbrae | Millbrae, CA | Project included 725 linear feet of 48-inch Reinforced Concrete Pipe (RCP) and radial elliptical concrete pipe, manholes, 12-inch RCP laterals, and discharge into the existing creek. The survey includes streets, creeks, and a large open space (Spur Trail greenway) as part of alternatives analysis for rerouting an existing box culvert from underneath private properties to either a pipe routed below grade through streets, or as a creek daylighting project through the Spur Trail. The park survey included numerous trees and surface features, discharge areas into existing creeks at multiple points. The street survey included all surface features including curbs, manholes, pipe invert elevations, catch basins, and valves.

Land Surveyor | Sewer Modernization Program: Capuchino High School Vicinity Sewer Capacity Upgrade | City of Millbrae | Millbrae, CA | Project included 1,900 feet of pipeline six-inch to 15-inch diameter by pipe bursting method, and sectional CIPP, rehabilitation of manholes and sewer lateral replacements. Survey included streets, curb and gutter, manholes, inverts, and other surface features (valves, etc.).

Land Surveyor, Project Manager | North Marin Water District Recycled Water Expansion | North Marin Water District | Marin County, CA | Served as Land Surveyor and Project Manager for surveying, right of way mapping, and field survey of the alignment to expand the North Service Area of their Recycled Water project.

Land Surveyor | City of Rohnert Park Sewer Interceptor /Outfall | City of Rohnert Park | Rohnert Park, CA | Land Surveyor for the predesign and design for this 3.5-mile, 27-inch diameter, High Density Polyethylene (HDPE) sewer force main. The pipeline is aligned through habitat areas for the California Tiger Salamander and vernal pool areas. This \$8.5-million pipeline was constructed on a fast-track schedule and was just operational when the City experienced a 100-year storm event, avoiding potentially significant Sanitary Sewer Overflows (SSO's).



Basis of Estimate SUMMARY

Date Prepared:	11/11/2022, updated 11/29/2022
Project Number:	12597809
Project Name:	Design, Plans and Specifications for the Backup Power Reliability Project
Client Name:	Hidden Valley Lake Community Services District
Project Manager:	Michelle Davidson
Project Director:	Steve McHaney
Business Group Leader:	Anne Lynch
Fee Type:	FAR With Profit Added

		Total Fee	Profit
TASK 1	PROJECT MANAGEMENT AND COORDINATION DURING DESIGN	\$13,615.68	\$1,361.57
TASK 2	SURVEYING	\$8,248.96	\$824.90
TASK 3	SOILS INVESTIGATION	\$2,152.15	\$215.22
TASK 4	UTILITY COMPANY INVESTIGATION	\$8,111.91	\$811.19
TASK 5	ENVIRONMENTAL & PERMITTING REVIEW	\$8,591.12	\$859.11
TASK 6	BASIS OF DESIGN TECHNICAL MEMORANDUM	\$15,725.17	\$1,572.52
TASK 7	ENGINEERING DESIGN AND BID DOCUMENT PREPARATION	\$78,948.22	\$7,894.82
TASK 8	SWPPP DEVELOPMENT	\$0.00	\$0.00
TASK 9	BID PHASE SERVICES	\$10,209.00	\$1,020.90
GHD LABOR TOTAL		\$145,602.21	\$14,560.22
GHD ODC'S TOTAL		\$556.25	
SUB'S LABOR TOTAL		\$20,000.00	\$2,600.00
SUB'S ODC'S TOTAL		\$0.00	
TOTAL ESTIMATE		\$166,158.46	\$17,160.22

RESOLUTION 2022-12



A RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
AUTHORIZING THE GENERAL MANAGER TO SIGN A PROFESSIONAL SERVICES CONTRACT
WITH GHD FOR THE DESIGN, PLANS AND SPECIFICATIONS FOR THE
BACKUP POWER RELIABILITY (BPR) PROJECT

WHEREAS, the District recognizes the urgent need for mitigation of natural hazards in its critical infrastructure; and

WHEREAS, Mitigation Action Strategies #1 and #2 of the District's Local Hazard Mitigation Plan of 2020 specifically identify Backup Power Reliability and Water Distribution Reliability as projects to address the risk natural hazards pose to the District's critical infrastructure; and

WHEREAS, the District requires assistance with the required Design, Plans and Specifications to advance the BPR Project; and

WHEREAS, the District desires to contract for such services with a private consultant; and

WHEREAS, a Request for Proposals was advertised on October 17, 2022 in conformance with federal regulations (2 CFR 200) and one proposal was received on November 11, 2022; and

WHEREAS, a thorough review of the proposal's approach to work, scope of work, and cost and price analysis were conducted; and

WHEREAS, a Noncompetitive Procurement Authorization request was submitted on 11/14/22 and approved on 12/7/22; and

WHEREAS, GHD has provided an agreeable and reasonably priced proposal to the District at \$166,158.46.

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

1. The above recitals are true and correct and are hereby incorporated into this Resolution as findings of the Board of Directors of the Hidden Valley Community Services District.
2. The contract for Design, Plans and Specifications for the BPR Project is hereby awarded to GHD in the amount not to exceed of \$166,158.45 conditioned on GHD's timely execution of the Professional Services Agreement and submitting all required documents which include certificates of insurance or other documentary evidence of insurance requirements enumerated in Sections V and VI of the Professional Services Agreement.
3. The General Manager is hereby authorized to execute upon submission by GHD all documents required pursuant to the Request for Proposal and Professional Services Agreement and to take all other necessary actions for performance of the contract.
4. This Resolution shall become effective immediately upon its adoption.

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors of the Hidden Valley Lake Community Services District, Lake County, California, at a meeting thereof held on the 20th day of December 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Gary Graves
President of the Board

Dennis White
General Manager/Secretary to the Board

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

DATE: December 20, 2022

AGENDA ITEM: Authorize the GM to execute the Letter of Commitment Extension Amendment with Trane Technologies.

RECOMMENDATIONS:

Authorize the GM to execute the Letter of Commitment Extension Amendment with Trane Technologies.

FINANCIAL IMPACT: None. The LOC fee remains the same.

BACKGROUND:

The Letter of Commitment (LOC) between Trane Technologies and the District was executed on September 21, 2021. Since that time, both Trane and the District have been diligently working together to refine the FLASHES project concept to meet the “Trigger Event” as described in the LOC. Highlights of these efforts include the pursuit of both state and federal funding, providing comments to new grant mechanisms, the participation in advocacy meetings with state and federal political representatives, and the close monitoring of new laws established by the current Administration, most notably the Inflation Reduction Act.

While the trigger event was informally met on 9/21/22 and occurred well within the LOC’s stated deadline of 10/14/22, this documentation represents the contractual recognition of this event. The fact that the FLASHES project has become economically viable without the need for grant funding is also recognized in the language of this extension amendment.

Attached to this staff report are; Original Letter of Commitment, Letter of Commitment Extension Amendment

Original Letter of Commitment



TRANE
TECHNOLOGIES

Trane U.S. Inc.
4145 Delmar Ave.
Rocklin, Calif.
www.TraneTechnologies.com

Letter of Commitment

Trane U.S. Inc. (“Trane”) is pleased to have the opportunity to work with the Hidden Valley Lake Community Services District (“District”) to develop a Firemain Linked Auxiliary Supply/Hydraulic Energy Storage Facility (the “Project”) pursuant to the award by District to Trane of the Project under the Request for Qualifications for Resilience Related Energy Services issued by the District on 30 September 2020. The Project is contemplated to include A Firemain Linked Auxiliary Supply Hydraulic Energy Storage (“FLASHES”) system.

As the FLASHES name implies, Trane acknowledges that certain elements of success are included in the definition of the Project.

1. **Fire Resilience:** In the event of a named fire existing within the boundaries of the District, or within a twenty (20) mile perimeter of said boundary, all power generation activities draining water from the upper tank will cease, and all pump output will be directed exclusively to upper tank replenishment until the upper tank is completely full. This condition will continue until the fire is 100% contained. There will be no reimbursement requirement made of the District for lost energy revenue as a result of the fire event.
2. **Water Entitlement:** The District is entitled to the use of up to 5,000,000 gallons of the water that will be maintained within the closed loop pumped hydro design. This water is available for use by the District at any time, from the lower works without any reimbursement requirement. The District will be responsible for replacement of water used in this manner by delivery to the lower works tank without charge to the investor, and only from an approved groundwater source.
3. **Lump Sum:** The financial construct of FLASHES includes a lump sum of \$5,000,000 (five million dollars) to be paid directly to the District in compensation for the use of District property in connection with the Project. This sum will be payable to the District in full at the start of the construction phase.

In addition to the above-mentioned elements, Trane acknowledges that community resilience to Public Safety Power Shutoffs (PSPS’) is highly desired by the District; however, PSPS resiliency will not be considered to be part of the critical elements success of the Project. Dependent upon the level of grant and other funding secured, Trane will incorporate either three or all four of these elements into the project, with the level of the fourth element being constructed to the degree financially feasible.

4. **PSPS Resilience:** In the event of a Public Safety Power Shutoff (PSPS) initiated by PG&E, the community of Hidden Valley Lake (as delineated by the boundaries of the District) will remain with power for the duration of the de-energization period, or 72 hours, whichever is longer. There will be no limit to the number of PSPS events to which the community is protected, and there will be no reimbursement requirement made of the District for lost energy revenue as a result of these events.



Upon signing this Letter of Commitment, the District will provide access to the site(s) and to District personnel as may be reasonably required in order for the Trane Development Team to complete, as may be necessary or advisable, its feasibility study, develop a system design, complete all documents, forms and analysis required in order to obtain available government or utility incentive programs or grants with respect to the Project, including but not limited to Community Microgrid Enablement Program (CMEP), Microgrid Incentive Program (MIP), Build Back Better (B-3), and Building Resilient Infrastructure and Communities (BRIC) (the "Grants"). The District agrees to reasonably cooperate with Trane in the application for the Grants. Trane personnel shall obey all District safety rules, regulations, and instructions provided while accessing any District site or facility.

This Project is expected to deliver a minimum 12% Internal Rate of Return on the Investor Proforma (sample proforma provided to the District on June 16th, 2021 as part of the Preliminary Review). If Trane is able to obtain and secure a combination of grants, debt interest, first cost, tax equity, and revenues such that meets the complete definition of this Project (incl. 3 of the the above-mentioned elements) and meets or exceeds 12%, this shall be called the "Trigger Event". Trane shall be obligated to provide evidence, to the reasonable satisfaction of the District, that the Trigger Event has been met.

Following Trane's achieving and evidencing the Trigger Event as described above, the District shall have the following obligations:

- a. District will pursue public education activities to build community support for the Project
- b. District and Trane shall begin all required CEQA analysis at Trane's sole expense, including District costs
- c. District and Trane to proceed with good faith negotiations towards developing and entering into one or more development agreement(s) or definitive agreement(s) as may be customary, necessary or advisable in order to implement the Project

In the event that Trane is unable to secure the required Grants on or prior to October 14, 2022 (the "Development Period"), this Letter of Commitment shall terminate and the District shall have no further obligation hereunder except as provided in the Confidentiality and Exclusivity provisions which shall survive the termination or expiration of this LOC for any reason for the period set forth therein.

Following the Trigger Event if the Parties are unable to reach agreement, after negotiating in good faith, on the development agreement(s) and/or other definitive agreement(s) as may be customary, necessary or advisable in order to implement the Project, within ninety (90) days from the date of the last approved Grant, which timeline may be extended by the Parties in good faith by mutual agreement, the District will pay a fee to Trane in the amount of Sixty-Nine Thousand, Five Hundred Dollars [\$69,500] (the "LOC Fee") for services and time invested by Trane within 30 days of the date of Trane's invoice. Upon payment by the District of the LOC Fee, neither Party shall have any further responsibility or liability to the other Party, except that the provisions under the heading Confidentiality and Exclusivity shall survive the termination of this Letter of Commitment and payment of the LOC Fee in accordance with their terms.



TRANE
TECHNOLOGIES

Trane U.S. Inc.
4145 Delmar Ave.
Rocklin, Calif.

www.TraneTechnologies.com

Confidentiality: The Parties understand and agree that the solutions proposed by Trane in connection with the Project are the confidential and proprietary property of Trane, have executed the mutual Nondisclosure Agreement attached hereto and agree to be bound by such Nondisclosure Agreement for the duration of the Development Period. Trane shall mark all documents, materials, and communications to be covered by this Confidentiality provision as provided for in the Nondisclosure Agreement.

Exclusivity: In consideration of the significant resources invested by Trane in connection with the Project during the Development Period and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the District agrees that for the period commencing as of the effective date of this Letter of Commitment and ending as of the earlier of (i) the termination of the Letter of Commitment by Trane in writing, (ii) the execution of the the relevant development and/or definitive agreements, or (iii) the expiration of the seventh (7th) anniversary of the effective date, the District will develop the Project or any similar project exclusively with, by or through Trane and shall not assign, hypothecate, pledge, convey or transfer in any way any of the Grants obtained or secured in connection with the Letter of Commitment to any third party without the prior written consent of Trane, which consent may be withheld by Trane in its sole and absolute discretion.

Neither Party is obligated to enter into an agreement to proceed with the proposed Project. Any obligations other than those explicitly agreed to herein are subject to the negotiation and execution of a definitive agreement between Trane and the District.

This Letter of Commitment, and any subsequent agreements between the Parties, shall be governed by and construed under the laws of the State of California excluding its "choice of law" or "conflict of law" rules with venue being proper in the County of Lake Superior Court. This Letter of Commitment is effective as of the date of the last signature below.

TRANE, INC.

Hidden Valley Lake Community Services District:

By: 

By: 

Name: Robert Wax

Name: Dennis White

Title: Regional Director - Comprehensive Solutions

Title: General Manager

Letter of Commitment Extension Amendment



TRANE[®]

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Letter of Commitment Extension Amendment

THIS LETTER OF COMMITMENT EXTENSION AMENDMENT (the "Extension") is effective between the undersigned parties as of the 20th day of December, 2022.

WHEREAS, the Hidden Valley Lake Community Services District (the "District") issued a Request for Qualifications on September 30th, 2020 for resilience related energy services; and

WHEREAS, the District selected Trane U.S. Inc. ("Trane") as its energy services provider to provide resilience related energy services to the District; and

WHEREAS, the District and Trane entered into that certain Letter of Commitment, dated as of September 22nd 2021 (the "LOC"), to investigate the economic and technical feasibility of a combined renewable and energy storage project, and to further pursue incentives to develop such project (the "Project"); and

WHEREAS, Trane has engaged in extensive feasibility study with respect to the Project, including engineering, financial, and other analysis; and

WHEREAS, Trane has determined that Project viability is no longer dependent on obtaining and securing state or federal grants or loans as contemplated in the LOC; and

WHEREAS the parties agree that additional time is required for Trane to develop the Project under the LOC, including identification and securing of financial investors in the Project, and both parties are interested in extending the term of the LOC to December 31, 2023, waiving the "Trigger Event" date of October 14, 2022, and continuing the development of the Project in accordance with the terms and conditions of the LOC.

NOW THEREFORE, in consideration of the mutual promises contained herein and in the LOC and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the District and Trane hereby agree that the term of the LOC (as set forth therein), as of and including October 14, 2022, is hereby extended to December 31st 2023. Further, the parties reaffirm that all other terms and conditions of the LOC remain unchanged, excepting the "Trigger Event" date which is hereby waived and made coincident with the LOC termination date as amended herein.

IN WITNESS WHEREOF, the duly authorized representatives of the parties have each executed this Letter of Commitment Extension Amendment, effective as of the date first above written.

Hidden Valley Lake Community Services District

Trane U.S. Inc.

By: _____
Its: _____
Date: _____

By: _____
Its: _____
Date: _____