



**Hidden Valley Lake Community Services District**  
**Regular Board Meeting**  
**Tuesday, February 20, 2024 – 7:00 PM**  
**19400 Hartmann Road, Hidden Valley Lake, CA.**

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) DISCUSSION AND POSSIBLE ACTION: Nomination and Appointment of Director to Fill Board Seat Vacancy
- 6) ADMINISTRATION OF OATH OF OFFICE:
- 7) APPOINTMENT OF BOARD MEMBERS TO STANDING AND/OR AD-HOC COMMITTEES
  - Finance Committee
  - Personnel Committee
  - Emergency Preparedness Committee
  - Lake Water Use Ad-HOC Committee
  - Valley Oaks Project Sub-Committee
  - Trane Ad-Hoc Committee
- 8) REVIEW AND ACCEPT: Independent Auditor's Report For The Year Ended June 30, 2023, as Presented by Smith & Newell
- 9) CONSENT CALENDAR

Matters listed under this item are considered routine and will be enacted by one Motion, in the form listed below. There will be no separate discussion of these items unless requested by a Member of the Board or the public prior to the time the Board votes on the Motion to adopt.

  - A. MINUTES: Approval of the January 9, 2024, Finance Committee Meeting Minutes.
  - B. MINUTES: Approval of the January 16, 2024, Regular Board of Directors Meeting Minutes.
  - C. MINUTES: Approval of the January 31, 2024, Personnel Committee Meeting Minutes.
  - D. DISBURSEMENTS: Check #2339 - #2411 including drafts and payroll for a total of \$740,873.41.
- 10) 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

**11) BOARD LIST OF PRIORITIES:**

Underground Infrastructure – Water Mainlines  
I&I  
Tank 9  
Generators  
SCADA

**12) 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

**13) DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manager to enter into a Microgrid Incentive Program (MIP) Application Agreement with Trane US, Inc, and to Adopt Resolution 2024-01

**14) DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manager to Award the LHMP Update Project, to Contract with, and to Issue the Notice to Proceed with Foster Morrison Consulting According to the Contract Terms.

**15) DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manager to Enter into a Planning & Cost Share Agreement with HVLA for the Stormwater Mitigation Project

**16) DISCUSSION AND POSSIBLE ACTION:** Approve the Job Description for the Administrative Support Assistant

**17) DISCUSSION AND POSSIBLE ACTION:** Discuss Director Attendance at 2024 Trainings/Conferences

**18) PUBLIC COMMENT**

**19) BOARD MEMBER COMMENT**

**20) ADJOURN**

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

# OATH OF OFFICE

FOR PUBLIC OFFICERS AND EMPLOYEES  
(State Constitution Art. XX Sect 3 as amended)

STATE OF CALIFORNIA }  
                                      } ss.  
County of LAKE } }

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

**Director** of the: Hidden Valley Lake Community Services District  
Name of District

\_\_\_\_\_  
Signature of Newly Appointed Director

**Appointment date of director:** February 20, 2024

**Appointed to fill a vacancy created by Resignation of:** Claude Brown

**And whose term expires:** December 2026

**Who resigned from office on:** January 17, 2024

**Resignation Accepted by District Board on:** November 21, 2023

\*New director appointed through December 2024; therefore, remainder of term will be filled by election as a 2-year unexpired term expiring December 2026.

**Physical address of new director:** \_\_\_\_\_  
Hidden Valley Lake, CA 95467

**Mailing address of new director:** \_\_\_\_\_

**Email address of new director:** \_\_\_\_\_

**Subscribed and sworn to before me this** 20 day of February, 2024

\_\_\_\_\_  
Signature of Person Administering Oath of Office/Witnessing Signature

**Dennis White, Secretary to the Board, GM**  
Printed Name and Title of Person Administering Oath of Office

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

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2023**



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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Annual Financial Report  
For the Year Ended June 30, 2023**

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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, 2023**

**Board of Directors**

|                |                |
|----------------|----------------|
| Claude Brown   | President      |
| Sean Millerick | Vice President |
| Jim Freeman    | Director       |
| Jim Lieberman  | Director       |
| Gary Graves    | 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, 2023, 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, 2023, 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 the 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 judgment 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 judgment 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 judgment, 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 obtained 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.

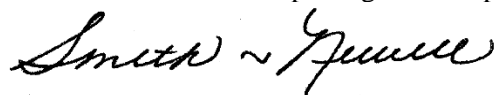
### **Other Information**

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 January 20, 2024, 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  
January 20, 2024

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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, 2023**

**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, 2023.

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, 2023. 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 on 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, 2023, 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 \$4,359,161. Unrestricted net position represents (\$384,920) and net investment in capital assets was at \$1,848,945. The remaining restricted amounts were \$1,029,901 for debt service and \$1,865,235 for capital facilities.
- Total net position increased \$1,126,440 (35%) in fiscal year 2022/23 compared to an 82% increase, \$1,452,579 in fiscal year 2021/22.
- Total assets increased 6% from \$11,029,713 in fiscal year 2021/22 to \$11,730,132 in fiscal year 2022/23, due to the capital improvement projects of installation of an additional 388 new automated water meters and remaining inventory for installation, utility vehicle and heavy equipment.
- The District recorded deferred outflows of resources at \$1,023,454 an increase of \$494,552 (94%) and deferred inflows of resources at \$1,023,108, a decrease of \$199,940 (16%), which record the different components required by GASB 68 and 75 for pension and OPEB 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 increased 4% from \$7,102,846 in fiscal year 2021/22 to \$7,371,317 in fiscal year 2022/23. Current liabilities increased \$23,392 from \$551,820 to \$575,212 while non-current liabilities increased \$245,079 from \$6,551,026 to \$6,796,105.
- Total program and general revenues increased by \$297,375 (6%) from fiscal year 2021/22.
- Total operating expenses increased by \$748,848 (18%) from fiscal year 2021/22, commensurate with planned infrastructure improvements.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**Overview of the Financial Statements**

The financial section of this report consists of six 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.

| <b>Chart A</b>  |  |   |
|---|--|---|
| <b>Major Features of Hidden Valley Lake Community Services District<br/>Government-wide and Fund Financial Statements</b> |  |   |
|   | <b>Government-Wide Statements</b>  | <b>Fund Statements<br/>Proprietary Funds</b>  |
| <b>Scope</b>  | Entire District government   | Activities the District water and wastewater systems operated similar to private businesses.                                |
| <b>Required financial statements</b>  | Statement of net position<br><br>Statement of activities                             | Statement of net position<br><br>Statement of revenues expenses, and changes in net position<br><br>Statement of cash flows |
| <b>Accounting basis and measurement focus</b>   | Accrual accounting and economic resources focus                                      | Accrual accounting and economic resources focus   |
| <b>Type of asset/liability information</b>  | 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  |
| <b>Type of inflow/outflow information</b>   | 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.

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.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023 and 2022**

|                                       | <b>Enterprise Funds</b> |                     |                      |                       |
|---------------------------------------|-------------------------|---------------------|----------------------|-----------------------|
|                                       | <b>2023</b>             | <b>2022</b>         | <b>Dollar Change</b> | <b>Percent Change</b> |
| <b>Assets</b>                         |                         |                     |                      |                       |
| Current and other assets              | \$ 5,598,497            | \$ 4,794,326        | \$ 804,171           | 17%                   |
| Non current assets                    | 6,131,635               | 6,235,387           | (103,752)            | -2%                   |
| Total Assets                          | <u>11,730,132</u>       | <u>11,029,713</u>   | <u>700,419</u>       | <u>6%</u>             |
| <b>Deferred Outflows of Resources</b> |                         |                     |                      |                       |
| Deferred pension adjustments          | 804,304                 | 305,652             | 498,652              | 163%                  |
| Deferred OPEB adjustments             | 219,150                 | 223,250             | (4,100)              | -2%                   |
| Total Deferred Outflows of Resources  | <u>1,023,454</u>        | <u>528,902</u>      | <u>494,552</u>       | <u>94%</u>            |
| <b>Liabilities</b>                    |                         |                     |                      |                       |
| Current liabilities                   | 575,212                 | 551,820             | 23,392               | 4%                    |
| Noncurrent liabilities                | 6,796,105               | 6,551,026           | 245,079              | 4%                    |
| Total Liabilities                     | <u>7,371,317</u>        | <u>7,102,846</u>    | <u>268,471</u>       | <u>4%</u>             |
| <b>Deferred Inflows of Resources</b>  |                         |                     |                      |                       |
| Deferred pension adjustments          | 124,364                 | 783,916             | (659,552)            | -84%                  |
| Deferred OPEB adjustments             | 898,744                 | 439,132             | 459,612              | 105%                  |
| Total Deferred Inflows of Resources   | <u>1,023,108</u>        | <u>1,223,048</u>    | <u>(199,940)</u>     | <u>-16%</u>           |
| <b>Net Position</b>                   |                         |                     |                      |                       |
| Net investment in capital assets      | 1,848,945               | 1,600,520           | 248,425              | 16%                   |
| Restricted                            |                         |                     |                      |                       |
| Debt Service                          | 1,029,901               | 985,684             | 44,217               | 4%                    |
| Capital Facilities                    | 1,865,235               | 486,967             | 1,378,268            | 283%                  |
| Unrestricted                          | (384,920)               | 159,550             | (544,470)            | -341%                 |
| Total Net Position                    | <u>\$ 4,359,161</u>     | <u>\$ 3,232,721</u> | <u>\$ 1,126,440</u>  | <u>35%</u>            |

Net position increased by \$1,126,440 (35%) in fiscal year 2022/23 as described below:

- Total assets increased by \$700,419 due to water mainline infrastructure improvements, vehicle, and equipment purchases.
- Deferred outflows of resources increased by \$494,552 mainly due to the pension obligation.
- Current liabilities (obligations due within 12 months) increased by \$23,392 (4%).

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

- Non-current (long-term) liabilities increased by \$245,079 (4%). 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.
- There was a decrease of \$199,940 in deferred inflows due to updated actuarial assumptions used to calculate the net pension and OPEB liability and related deferred inflows. See Note 8 Pension Plan page 32-36 and Note 9 Other Post Employment Benefits (OPEB) page 37-39.
- 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, 2023 and 2022**

|  | <b>Enterprise Funds</b> |                     |                     |                |
|--|-------------------------|---------------------|---------------------|----------------|
|  | <b>2023</b>             | <b>2022</b>         | <b>Dollar</b>       | <b>Percent</b> |
| <b>Operating Revenues</b>                |                         |                     |                     |                |
| Charges for Services                     | \$ 5,016,402            | \$ 4,675,145        | \$ 341,257          | 7%             |
| Assessments                              | 258,177                 | 262,834             | (4,657)             | -2%            |
| Permits and Inspections                  | 47,565                  | 116,165             | (68,600)            | -59%           |
| Miscellaneous                            | 180,788                 | 151,413             | 29,375              | 19%            |
| Total Operating Revenues                 | <u>5,502,932</u>        | <u>5,205,557</u>    | <u>297,375</u>      | <u>6%</u>      |
| <b>Operating Expenses</b>                |                         |                     |                     |                |
| Sewer                                    | 2,278,135               | 2,042,519           | 235,616             | 12%            |
| Water                                    | 2,513,898               | 2,005,941           | 507,957             | 25%            |
| Flood                                    | 6,635                   | 1,360               | 5,275               | 388%           |
| Total Operating Expenses                 | <u>4,798,668</u>        | <u>4,049,820</u>    | <u>748,848</u>      | <u>18%</u>     |
| Operating Income (Loss)                  | <u>704,264</u>          | <u>1,155,737</u>    | <u>(451,473)</u>    | <u>-39%</u>    |
| <b>Non-Operating Revenues (Expenses)</b> |                         |                     |                     |                |
| Interest Income                          | 21,371                  | 3,401               | 17,970              | 528%           |
| Intergovernmental                        | 527,463                 | 389,539             | 137,924             | 100%           |
| Gain on sale of assets                   | 16,098                  | 59,982              | (43,884)            | 100%           |
| Debt Interest                            | (142,756)               | (156,080)           | 13,324              | -9%            |
| Total Non-Operating Revenues (Expenses)  | <u>422,176</u>          | <u>296,842</u>      | <u>125,334</u>      | <u>42%</u>     |
| <b>Income (Loss) Before Transfers</b>    | 1,126,440               | 1,452,579           | (326,139)           | -22%           |
| Transfers In                             | 6,635                   | 76,360              | (69,725)            | -91%           |
| Transfers Out                            | <u>(6,635)</u>          | <u>(76,360)</u>     | <u>69,725</u>       | <u>100%</u>    |
| <b>Change in Net Position</b>            | 1,126,440               | 1,452,579           | (326,139)           | -22%           |
| <b>Net Position - Beginning of Year</b>  | <u>3,232,721</u>        | <u>1,780,142</u>    | <u>1,452,579</u>    | <u>82%</u>     |
| <b>Net Position - End of Year</b>        | <u>\$ 4,359,161</u>     | <u>\$ 3,232,721</u> | <u>\$ 1,126,440</u> | <u>35%</u>     |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

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 \$1,126,440 (35%) change in net position during fiscal year 2022/23 was characterized as follows:

- Total operating revenues increased by \$297,375 (6%) mainly due to increases in the Sewer and Water service charges allocated for future Capital Projects. Assessments collected from the County of Lake remain consistent while the Permits and Inspection revenues decreased by \$68,600 due to a decrease in housing construction.
- Total operating expenses increased 18% from the prior fiscal year due to the capital improvement projects.
- Overall, this year’s revenue and expenses are consistent as the planned capital improvement projects are underway.

**Capital Asset Administration**

**Table 3  
Capital Assets (Net of Depreciation)  
June 30, 2023 and 2022**

|                                   | <b>Business-Type Activities</b> |                     |                          |                           |
|-----------------------------------|---------------------------------|---------------------|--------------------------|---------------------------|
|                                   | <b>2023</b>                     | <b>2022</b>         | <b>Dollar<br/>Change</b> | <b>Percent<br/>Change</b> |
| Land (not depreciated)            | \$ 607,918                      | \$ 607,918          | \$ -                     | 0%                        |
| Structures and improvements       | 1,687,715                       | 1,802,484           | (114,769)                | -6%                       |
| Equipment, vehicles and machinery | 693,695                         | 651,332             | 42,363                   | 7%                        |
| Right to use leased equipment     | 8,493                           | 12,413              | (3,920)                  | 0%                        |
| Infrastructure                    | 3,014,014                       | 3,030,301           | (16,287)                 | -1%                       |
| <b>Total</b>                      | <b>\$ 6,011,835</b>             | <b>\$ 6,104,448</b> | <b>\$ (92,613)</b>       | <b>-2%</b>                |

The District’s net capital assets decreased 2% from \$6,104,448 to \$6,011,835 for the year ended June 30, 2023. The total decrease of \$(92,613) 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, 2023**

**Debt Administration**

**Table 4  
Outstanding Long-Term Liabilities and Debt (net of debt discounts/premiums)  
June 30, 2023 and 2022**

|   | <b>Business-Type Activities</b> |                     |                          |                           |
|---|---------------------------------|---------------------|--------------------------|---------------------------|
|   | <b>2023</b>                     | <b>2022</b>         | <b>Dollar<br/>Change</b> | <b>Percent<br/>Change</b> |
| <b>Liabilities</b>                          |                                 |                     |                          |                           |
| Compensated Absences                        | \$ 37,464                       | \$ 34,319           | \$ 3,145                 | 9%                        |
| <b>Total Liabilities</b>                    | <b>37,464</b>                   | <b>34,319</b>       | <b>3,145</b>             | <b>9%</b>                 |
| <b>Debt</b>                                 |                                 |                     |                          |                           |
| Bonds                                       | 2,426,371                       | 2,627,634           | (201,263)                | -8%                       |
| Loans                                       | 1,263,511                       | 1,381,370           | (117,859)                | -9%                       |
| Certificates of Participation               | 464,500                         | 482,500             | (18,000)                 | -4%                       |
| Leases                                      | 8,508                           | 12,423              | (3,915)                  | 0%                        |
| <b>Total Debt</b>                           | <b>4,162,890</b>                | <b>4,503,927</b>    | <b>(341,037)</b>         | <b>-8%</b>                |
| <b>Total Long-Term Liabilities and Debt</b> | <b>\$ 4,200,354</b>             | <b>\$ 4,538,246</b> | <b>\$ (337,892)</b>      | <b>-7%</b>                |

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, 2023, the long-term debt decreased 7% from \$4,538,246 to \$4,200,354. Details of the debt outstanding can be found on pages 28 through 31, Notes 5 and 6.

**Economic Factors and Budget**

Despite enduring extreme weather events such as drought and intense rains, the District is experiencing water and sewer use revenues that meet the rising demands of operational expenses as well as improvements to infrastructure and is following the path developed in the 5-year rate study conducted by NBS in 2020. Finalized and enacted on January 1, 2021, a five-year schedule of rate increases to cover the newly calculated cost of service through June 30, 2025. A portion of revenues will continue to be allocated to Capital Improvements that will improve the District’s Net Capital Asset position.

The epidemiological events of the last few years have also been challenging, to say the least. A few positive changes, however, can be attributed to the multi-year experience. As is likely the case for most businesses and individuals of this nation, new protective measures have been implemented to enhance the safety of our employees and ratepayers.

Average water consumption has plateaued, but the annual number of new connections has slowed. This speaks to the strong demand of the existing customer base and the robust availability of the Coyote Valley Basin. While expenditures have marginally increased, revenue is increasing at a higher rate. Grant funding is a key factor in the progress of the District’s capital improvement projects.

**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](mailto:dwhite@hvlcsd.org).

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**June 30, 2023**

|   | <b>Business-Type<br/>Activities</b> |
|---|-------------------------------------|
| <b>ASSETS</b>                               |                                     |
| Cash and investments                        | \$ 4,126,747                        |
| Investments with fiscal agent               | 148,836                             |
| Receivables:                                |                                     |
| Accounts (net of allowance)                 | 864,911                             |
| Assessments                                 | 82,355                              |
| Delinquent assessments                      | 119,800                             |
| Interest                                    | 5,087                               |
| Prepaid costs                               | 80,300                              |
| Inventory                                   | 290,261                             |
| Capital assets:                             |                                     |
| Non-depreciable                             | 607,918                             |
| Depreciable, net                            | 5,403,917                           |
| Total capital assets                        | <u>6,011,835</u>                    |
| <b>Total Assets</b>                         | <u>11,730,132</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                                     |
| Deferred pension adjustments                | 804,304                             |
| Deferred OPEB adjustments                   | 219,150                             |
| <b>Total Deferred Outflows of Resources</b> | <u>1,023,454</u>                    |
| <b>LIABILITIES</b>                          |                                     |
| Accounts payable                            | 118,297                             |
| Salaries and benefits payable               | 26,665                              |
| Interest payable                            | 49,551                              |
| Long-term liabilities:                      |                                     |
| Due within one year                         | 380,699                             |
| Due in more than one year                   | 3,819,655                           |
| Net pension liability                       | 1,845,298                           |
| Net OPEB liability                          | 1,131,152                           |
| <b>Total Liabilities</b>                    | <u>7,371,317</u>                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>        |                                     |
| Deferred pension adjustments                | 124,364                             |
| Deferred OPEB adjustments                   | 898,744                             |
| <b>Total Deferred Inflows of Resources</b>  | <u>1,023,108</u>                    |
| <b>NET POSITION</b>                         |                                     |
| Net investment in capital assets            | 1,848,945                           |
| Restricted for debt service                 | 1,029,901                           |
| Restricted for capital facilities           | 1,865,235                           |
| Unrestricted                                | (384,920)                           |
| <b>Total Net Position</b>                   | <u>\$ 4,359,161</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, 2023**

| <u>Functions/Programs:</u>            | Program Revenues                |   |   | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |              |
|---------------------------------------|---------------------------------|---|---|--|--------------|
| <u>Expenses</u>                       | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> | <u>Total<br/>Business-Type<br/>Activities</u>              |              |
| Business-type activities:             |                                 |   |   |  |              |
| Sewer                                 | \$ 2,374,518                    | \$ 2,088,879                                      | \$ 785,640                                      | \$ -   | \$ 500,001   |
| Water                                 | 2,560,271                       | 2,975,088   | -   | -  | 414,817      |
| Flood control                         | 6,635                           | -   | -   | -  | (6,635)      |
| <b>Total Business-Type Activities</b> | 4,941,424                       | 5,063,967   | 785,640   | -  | 908,183      |
| <b>Total</b>                          | \$ 4,941,424                    | \$ 5,063,967                                      | \$ 785,640                                      | \$ -   | 908,183      |
| <b>General revenues:</b>              |                                 |   |   |  |              |
| Interest and investment earnings      |                                 |   |   |  | 21,371       |
| Miscellaneous                         |                                 |   |   |  | 180,788      |
| Gain on disposal of capital assets    |                                 |   |   |  | 16,098       |
| <b>Total General Revenues</b>         |                                 |   |   |  | 218,257      |
| <b>Change in Net Position</b>         |                                 |   |   |  | 1,126,440    |
| <b>Net Position - Beginning</b>       |                                 |   |   |  | 3,232,721    |
| <b>Net Position - Ending</b>          |                                 |   |   |  | \$ 4,359,161 |

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

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## **Basic Financial Statements**

- **Fund Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**Enterprise Funds**  
**June 30, 2023**

|   | <b>Major Funds</b>          |                             | <b>Nonmajor</b>          | <b>Totals</b>     |
|---|-----------------------------|-----------------------------|--------------------------|-------------------|
|   | <b>Sewer<br/>Operations</b> | <b>Water<br/>Operations</b> | <b>Flood<br/>Control</b> |                   |
| <b>ASSETS</b>                               |                             |                             |                          |                   |
| Current Assets:                             |                             |                             |                          |                   |
| Cash and investments                        | \$ 1,702,205                | \$ 2,424,542                | \$ -                     | \$ 4,126,747      |
| Investments with fiscal agent               | 148,836                     | -                           | -                        | 148,836           |
| Receivables:                                |                             |                             |                          |                   |
| Accounts (net of allowance)                 | 231,059                     | 633,852                     | -                        | 864,911           |
| Assessments                                 | 82,355                      | -                           | -                        | 82,355            |
| Interest                                    | 2,594                       | 2,493                       | -                        | 5,087             |
| Prepaid costs                               | 40,150                      | 40,150                      | -                        | 80,300            |
| Inventory                                   | -                           | 290,261                     | -                        | 290,261           |
| <b>Total Current Assets</b>                 | <b>2,207,199</b>            | <b>3,391,298</b>            | <b>-</b>                 | <b>5,598,497</b>  |
| Noncurrent Assets:                          |                             |                             |                          |                   |
| Delinquent assessments receivable           | 119,800                     | -                           | -                        | 119,800           |
| Capital assets, net                         | 2,740,657                   | 3,271,178                   | -                        | 6,011,835         |
| <b>Total Noncurrent Assets</b>              | <b>2,860,457</b>            | <b>3,271,178</b>            | <b>-</b>                 | <b>6,131,635</b>  |
| <b>Total Assets</b>                         | <b>5,067,656</b>            | <b>6,662,476</b>            | <b>-</b>                 | <b>11,730,132</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                             |                             |                          |                   |
| Deferred pension adjustments                | 402,152                     | 402,152                     | -                        | 804,304           |
| Deferred OPEB adjustments                   | 109,575                     | 109,575                     | -                        | 219,150           |
| <b>Total Deferred Outflows of Resources</b> | <b>511,727</b>              | <b>511,727</b>              | <b>-</b>                 | <b>1,023,454</b>  |
| <b>LIABILITIES</b>                          |                             |                             |                          |                   |
| Current Liabilities:                        |                             |                             |                          |                   |
| Accounts payable                            | 22,612                      | 95,685                      | -                        | 118,297           |
| Salaries and benefits payable               | 13,931                      | 12,734                      | -                        | 26,665            |
| Interest payable                            | 31,229                      | 18,322                      | -                        | 49,551            |
| Compensated absences                        | 14,026                      | 14,026                      | -                        | 28,052            |
| Lease payable                               | 1,962                       | 1,962                       | -                        | 3,924             |
| Bonds payable                               | 208,263                     | -                           | -                        | 208,263           |
| Loans payable                               | -                           | 121,960                     | -                        | 121,960           |
| Certificates of participation               | 18,500                      | -                           | -                        | 18,500            |
| <b>Total Current Liabilities</b>            | <b>310,523</b>              | <b>264,689</b>              | <b>-</b>                 | <b>575,212</b>    |

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, 2023**

|  | <b>Major Funds</b>          |                             | <b>Nonmajor</b>          | <b>Totals</b>       |
|--|-----------------------------|-----------------------------|--------------------------|---------------------|
|  | <b>Sewer<br/>Operations</b> | <b>Water<br/>Operations</b> | <b>Flood<br/>Control</b> |                     |
| <b>LIABILITIES (CONTINUED)</b>             |                             |                             |                          |                     |
| Noncurrent Liabilities:                    |                             |                             |                          |                     |
| Compensated absences                       | 4,706                       | 4,706                       | -                        | 9,412               |
| Lease payable                              | 2,292                       | 2,292                       | -                        | 4,584               |
| Bonds payable                              | 2,218,108                   | -                           | -                        | 2,218,108           |
| Loans payable                              | -                           | 1,141,551                   | -                        | 1,141,551           |
| Certificates of participation              | 446,000                     | -                           | -                        | 446,000             |
| Net pension liability                      | 922,649                     | 922,649                     | -                        | 1,845,298           |
| Net OPEB liability                         | 565,576                     | 565,576                     | -                        | 1,131,152           |
| <b>Total Noncurrent Liabilities</b>        | <b>4,159,331</b>            | <b>2,636,774</b>            | <b>-</b>                 | <b>6,796,105</b>    |
| <b>Total Liabilities</b>                   | <b>4,469,854</b>            | <b>2,901,463</b>            | <b>-</b>                 | <b>7,371,317</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                             |                             |                          |                     |
| Deferred pension adjustments               | 62,182                      | 62,182                      | -                        | 124,364             |
| Deferred OPEB adjustments                  | 449,372                     | 449,372                     | -                        | 898,744             |
| <b>Total Deferred Inflows of Resources</b> | <b>511,554</b>              | <b>511,554</b>              | <b>-</b>                 | <b>1,023,108</b>    |
| <b>NET POSITION</b>                        |                             |                             |                          |                     |
| Net investment in capital assets           | (154,468)                   | 2,003,413                   | -                        | 1,848,945           |
| Restricted for debt service                | 845,280                     | 184,621                     | -                        | 1,029,901           |
| Restricted for capital facilities          | 215,062                     | 1,650,173                   | -                        | 1,865,235           |
| Unrestricted                               | (307,899)                   | (77,021)                    | -                        | (384,920)           |
| <b>Total Net Position</b>                  | <b>\$ 597,975</b>           | <b>\$ 3,761,186</b>         | <b>\$ -</b>              | <b>\$ 4,359,161</b> |

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, 2023

|  | Major Funds         |                     | Nonmajor         | Totals     |
|--|---------------------|---------------------|------------------|------------|
|  | Sewer<br>Operations | Water<br>Operations | Flood<br>Control |            |
| <b>OPERATING REVENUES</b>                      |                     |                     |                  |            |
| Assessments                                    | \$ 258,177          | \$ -                | \$ -             | \$ 258,177 |
| Permits and inspections                        | 47,565              | -                   | -                | 47,565     |
| Charges for services                           | 2,041,314           | 2,975,088           | -                | 5,016,402  |
| Miscellaneous                                  | 114,539             | 66,249              | -                | 180,788    |
| <b>Total Operating Revenues</b>                | 2,461,595           | 3,041,337           | -                | 5,502,932  |
| <b>OPERATING EXPENSES</b>                      |                     |                     |                  |            |
| Salaries and benefits                          | 906,941             | 885,336             | -                | 1,792,277  |
| Insurance                                      | 114,390             | 114,657             | -                | 229,047    |
| Office expenses                                | 36,564              | 37,809              | -                | 74,373     |
| Continuing education                           | 7,087               | 5,910               | -                | 12,997     |
| Dues and subscriptions                         | 13,509              | 30,782              | -                | 44,291     |
| Postage  | 8,146               | 8,240               | -                | 16,386     |
| Repairs and maintenance                        | 201,192             | 156,901             | -                | 358,093    |
| Gas, fuel and oil                              | 20,555              | 20,554              | -                | 41,109     |
| Supplies                                       | 86,671              | 6,681               | -                | 93,352     |
| Professional services                          | 189,670             | 126,081             | -                | 315,751    |
| Rents and leases                               | 4,966               | 6,264               | -                | 11,230     |
| Travel   | 9,501               | 10,859              | -                | 20,360     |
| Telephone                                      | 16,765              | 16,765              | -                | 33,530     |
| Power  | 116,494             | 186,181             | 6,635            | 309,310    |
| Other utilities                                | 3,335               | 3,335               | -                | 6,670      |
| Depreciation                                   | 361,999             | 251,235             | -                | 613,234    |
| Other operating                                | 3,309               | 6,467               | -                | 9,776      |
| Office and safety equipment                    | 7,772               | 6,994               | -                | 14,766     |
| Director's compensation                        | 3,230               | 3,229               | -                | 6,459      |
| Environmental monitoring                       | 54,410              | 13,576              | -                | 67,986     |
| Water conservation                             | -                   | 247                 | -                | 247        |
| Water rights                                   | -                   | 1,164               | -                | 1,164      |
| Disaster mitigation                            | 21,824              | 22,194              | -                | 44,018     |
| Rains 2023                                     | 1,080               | -                   | -                | 1,080      |
| Reliable water supply                          | -                   | 561,898             | -                | 561,898    |
| Regulatory compliance                          | 64,757              | 7,321               | -                | 72,078     |
| Annual operating fees                          | 23,968              | 23,218              | -                | 47,186     |
| <b>Total Operating Expenses</b>                | 2,278,135           | 2,513,898           | 6,635            | 4,798,668  |
| <b>Operating Income (Loss)</b>                 | 183,460             | 527,439             | (6,635)          | 704,264    |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                     |                     |                  |            |
| Interest income                                | 12,996              | 8,375               | -                | 21,371     |
| Intergovernmental revenues                     | 107,934             | 419,529             | -                | 527,463    |
| Gain on sale of assets                         | 8,049               | 8,049               | -                | 16,098     |
| Interest expense                               | (96,383)            | (46,373)            | -                | (142,756)  |
| <b>Total Non-Operating Revenues (Expenses)</b> | 32,596              | 389,580             | -                | 422,176    |
| <b>Income (Loss) Before Transfers</b>          | 216,056             | 917,019             | (6,635)          | 1,126,440  |

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, 2023**

|                                       | <u>Major Funds</u>          |                             | <u>Nonmajor</u>          | <u>Totals</u>       |
|---------------------------------------|-----------------------------|-----------------------------|--------------------------|---------------------|
|                                       | <u>Sewer<br/>Operations</u> | <u>Water<br/>Operations</u> | <u>Flood<br/>Control</u> |                     |
| Transfers in                          | -                           | -                           | 6,635                    | 6,635               |
| Transfers out                         | (6,635)                     | -                           | -                        | (6,635)             |
| <b>Change in Net Position</b>         | 209,421                     | 917,019                     | -                        | 1,126,440           |
| <b>Total Net Position - Beginning</b> | 388,554                     | 2,844,167                   | -                        | 3,232,721           |
| <b>Total Net Position - Ending</b>    | <u>\$ 597,975</u>           | <u>\$ 3,761,186</u>         | <u>\$ -</u>              | <u>\$ 4,359,161</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, 2023**

|   | Major Funds         |                     | Nonmajor       | Totals              |
|---|---------------------|---------------------|----------------|---------------------|
|   | Sewer Operations    | Water Operations    | Flood Control  |                     |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                 |                     |                     |                |                     |
| Cash received from customers  | \$ 2,424,405        | \$ 2,770,339        | \$ -           | \$ 5,194,744        |
| Cash paid to suppliers  | (1,036,358)         | (1,432,684)         | (6,635)        | (2,475,677)         |
| Cash paid to employees  | (976,990)           | (956,485)           | -              | (1,933,475)         |
| <b>Net Cash Provided (Used) by Operating Activities</b>                     | <b>411,057</b>      | <b>381,170</b>      | <b>(6,635)</b> | <b>785,592</b>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                      |                     |                     |                |                     |
| Grants received   | 107,934             | 419,529             | -              | 527,463             |
| Transfers in from other funds   | -                   | -                   | 6,635          | 6,635               |
| Transfers out to other funds  | (6,635)             | -                   | -              | (6,635)             |
| <b>Net Cash Provided (Used) by Noncapital Financing Activities</b>          | <b>101,299</b>      | <b>419,529</b>      | <b>6,635</b>   | <b>527,463</b>      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>             |                     |                     |                |                     |
| Acquisition of capital assets   | (276,642)           | (243,980)           | -              | (520,622)           |
| Proceeds from the sale of capital assets                                    | 8,049               | 8,049               | -              | 16,098              |
| Principal paid on debt  | (221,221)           | (119,816)           | -              | (341,037)           |
| Interest paid on debt   | (100,943)           | (48,082)            | -              | (149,025)           |
| <b>Net Cash Provided (Used) by Capital and Related Financing Activities</b> | <b>(590,757)</b>    | <b>(403,829)</b>    | <b>-</b>       | <b>(994,586)</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                     |                     |                |                     |
| Interest on investments   | 11,360              | 6,164               | -              | 17,524              |
| <b>Net Cash Provided (Used) by Investing Activities</b>                     | <b>11,360</b>       | <b>6,164</b>        | <b>-</b>       | <b>17,524</b>       |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                 | <b>(67,041)</b>     | <b>403,034</b>      | <b>-</b>       | <b>335,993</b>      |
| <b>Balances - Beginning</b>   | <b>1,918,082</b>    | <b>2,021,508</b>    | <b>-</b>       | <b>3,939,590</b>    |
| <b>Balances - Ending</b>  | <b>\$ 1,851,041</b> | <b>\$ 2,424,542</b> | <b>\$ -</b>    | <b>\$ 4,275,583</b> |

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, 2023**

|  | <u>Major Funds</u>          |                             | <u>Nonmajor</u>          | <u>Totals</u>     |
|--|-----------------------------|-----------------------------|--------------------------|-------------------|
|  | <u>Sewer<br/>Operations</u> | <u>Water<br/>Operations</u> | <u>Flood<br/>Control</u> |                   |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b> |                             |                             |                          |                   |
| Operating income (loss)  | \$ 183,460                  | \$ 527,439                  | \$ (6,635)               | \$ 704,264        |
| Adjustments to reconcile operating income to<br>net cash provided by operating activities:                   |                             |                             |                          |                   |
| Depreciation/amortization  | 361,999                     | 251,235                     | -                        | 613,234           |
| Decrease (increase) in:  |                             |                             |                          |                   |
| Accounts receivable  | (11,107)                    | (270,998)                   | -                        | (282,105)         |
| Assessments receivable   | (26,083)                    | -                           | -                        | (26,083)          |
| Prepaid costs  | (22,608)                    | (22,608)                    | -                        | (45,216)          |
| Inventory  | -                           | (99,788)                    | -                        | (99,788)          |
| Pension adjustment - deferred outflows   | (249,326)                   | (249,326)                   | -                        | (498,652)         |
| OPEB adjustment - deferred outflows  | 2,050                       | 2,050                       | -                        | 4,100             |
| Increase (decrease) in:  |                             |                             |                          |                   |
| Accounts payable   | (4,555)                     | 67,039                      | -                        | 62,484            |
| Salaries and benefits payable  | (21,877)                    | (22,977)                    | -                        | (44,854)          |
| Compensated absences   | 1,573                       | 1,573                       | -                        | 3,146             |
| Net pension liability  | 513,712                     | 513,712                     | -                        | 1,027,424         |
| Net OPEB liability   | (216,211)                   | (216,211)                   | -                        | (432,422)         |
| Pension adjustment - deferred inflows  | (329,776)                   | (329,776)                   | -                        | (659,552)         |
| OPEB adjustment - deferred inflows   | 229,806                     | 229,806                     | -                        | 459,612           |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>\$ 411,057</u>           | <u>\$ 381,170</u>           | <u>\$ (6,635)</u>        | <u>\$ 785,592</u> |

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

Continued (Page 2 of 2)

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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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2021              |
| Measurement Date   | June 30, 2022              |
| Measurement Period | July 2021 to June 30, 2022 |

**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, 2022                  |
| Measurement Date   | June 30, 2022                  |
| Measurement Period | June 30, 2021 to June 30, 2022 |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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. 91**, Conduit Debt Obligations. This statement improves the comparability of financial reporting for issuers by eliminating the option to recognize a liability for a conduit debt obligation.

**Statement No. 94**, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

**Statement No. 96**, Subscription-Based Information Technology Arrangements. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The definition and uniform guidance will result in greater consistency in practice.

**Statement No. 99**, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Future Accounting Pronouncements**

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

Statement No. 99 “Omnibus 2022” The requirements of this statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” The requirements of this statement are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 101 “Compensated Absences” The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

**NOTE 2: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of June 30, 2023, the District’s cash and investments consisted of the following:

|                                     |                     |
|-------------------------------------|---------------------|
| Cash:                               |                     |
| Cash on hand                        | \$ 600              |
| Deposits (less outstanding checks)  | <u>3,486,140</u>    |
| Total Cash                          | <u>3,486,740</u>    |
| Investments:                        |                     |
| Investments with fiscal agent       | 148,836             |
| Local Agency Investment Fund (LAIF) | <u>640,007</u>      |
| Total Investments                   | <u>788,843</u>      |
| Total Cash and Investments          | <u>\$ 4,275,583</u> |

**B. Cash**

At year end, the carrying amount of the District’s cash deposits (including amounts in checking and money market accounts) was \$3,486,140, and the bank balance was \$3,556,561. 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.

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.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**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, 2023, 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                | \$ 148,836        | \$ 148,836                           | \$ -           | \$ -           |
| Total Investments Measured at Fair Value | 148,836           | <u>\$ 148,836</u>                    | <u>\$ -</u>    | <u>\$ -</u>    |
| Investments in External Investment Pool  |                   |                                      |                |                |
| LAIF                                     | <u>640,007</u>    |                                      |                |                |
| Total Investments                        | <u>\$ 788,843</u> |                                      |                |                |

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.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

As of June 30, 2023, 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> |                   |  |
| <b>Investments Held by Fiscal Agents</b> |                       |                   |                  |                   |  |
| Money market mutual funds                | Variable              | \$ 148,836        | \$ -             | \$ 148,836        | -  |
| Total Investments Held by Fiscal Agents  |                       | <u>148,836</u>    | <u>-</u>         | <u>148,836</u>    | <u>-</u>                                 |
| <b>Pooled Investments</b>                |                       |                   |                  |                   |  |
| LAIF                                     | Variable              | <u>640,007</u>    | <u>-</u>         | <u>640,007</u>    | <u>-</u>                                 |
| Total Pooled Investments                 |                       | <u>640,007</u>    | <u>-</u>         | <u>640,007</u>    | <u>-</u>                                 |
| Total Investments                        |                       | <u>\$ 788,843</u> | <u>\$ -</u>      | <u>\$ 788,843</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 &amp; Poor's Rating</u> | <u>Moody's Rating</u> | <u>% of Portfolio</u> |
|---------------------------|-----------------------------|-------------------------------------|-----------------------|-----------------------|
| Money Market Mutual Funds | A                           | AAAm                                | Aaa-mf                | 18.87%                |
| LAIF                      | N/A                         | Unrated                             | Unrated               | <u>81.13%</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, 2023**

**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, 2023, the District's investment in LAIF valued at amortized cost was \$640,007 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 \$178.4 billion. Of that amount, 97.22 percent is invested in non-derivative financial products and 2.78 percent in structured notes and asset-backed securities.

**NOTE 3: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2023, was as follows:

|  | Balance<br>July 1, 2022 | Additions          | Retirements/<br>Adjustments | Balance<br>June 30, 2023 |
|--|-------------------------|--------------------|-----------------------------|--------------------------|
| 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               | 3,647              | 2,704                       | 3,821,643                |
| Equipment                                    | 2,467,733               | 301,890            | ( 504)                      | 2,764,582                |
| Right to use leased equipment                | 16,333                  | -                  | -                           | 16,333                   |
| Infrastructure                               | 26,354,954              | 215,124            | ( 60,647)                   | 26,509,431               |
| Total Capital Assets, Being Depreciated      | <u>32,654,312</u>       | <u>520,661</u>     | <u>( 62,984)</u>            | <u>33,111,989</u>        |
| Less Accumulated Depreciation For:           |                         |                    |                             |                          |
| Structures and improvements                  | ( 2,012,808)            | ( 121,120)         | -                           | ( 2,133,928)             |
| Equipment                                    | ( 1,816,401)            | ( 317,431)         | 62,945                      | ( 2,070,887)             |
| Right to use leased equipment                | ( 3,920)                | ( 3,920)           | -                           | ( 7,840)                 |
| Infrastructure                               | ( 23,324,653)           | ( 170,764)         | -                           | ( 23,495,417)            |
| Total Accumulated Depreciation               | <u>( 27,157,782)</u>    | <u>( 613,235)</u>  | <u>62,945</u>               | <u>( 27,708,072)</u>     |
| Total Capital Assets, Being Depreciated, Net | <u>5,496,530</u>        | <u>( 92,574)</u>   | <u>( 39)</u>                | <u>5,403,917</u>         |
| Total Capital Assets, Net                    | <u>\$ 6,104,448</u>     | <u>(\$ 92,574)</u> | <u>(\$ 39)</u>              | <u>\$ 6,011,835</u>      |

**Depreciation**

Depreciation expense was charged to operations as follows:

|                            |                   |
|----------------------------|-------------------|
| Sewer Operations           | \$ 361,999        |
| Water Operations           | <u>251,236</u>    |
| Total Depreciation Expense | <u>\$ 613,235</u> |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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, 2023:

|                  | Transfers<br>In | Transfers<br>Out |
|------------------|-----------------|------------------|
| Sewer Operations | \$ -            | \$ 6,635         |
| Flood Control    | 6,635           | -                |
| Total            | \$ 6,635        | \$ 6,635         |

**NOTE 5: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

| Type of Indebtedness                           | Balance<br>July 1, 2022 | Additions | Adjustments/<br>Retirements | Balance<br>June 30, 2023 | Amounts<br>Due Within<br>One Year |
|--|-------------------------|-----------|-----------------------------|--------------------------|-----------------------------------|
| Bonds  | \$ 3,605,000            | \$ -      | (\$ 199,000)                | \$ 2,406,000             | \$ 206,000                        |
| Unamortized premium                            | 22,634                  | -         | ( 2,263)                    | 20,371                   | 2,264                             |
| Bonds, net                                     | 2,627,634               | -         | ( 201,263)                  | 2,426,371                | 208,264                           |
| Direct borrowing loans                         | 1,381,370               | -         | ( 117,859)                  | 1,263,511                | 121,960                           |
| Direct borrowing certificates of participation | 482,500                 | -         | ( 18,000)                   | 464,500                  | 18,500                            |
| Leases   | 12,423                  | -         | ( 3,915)                    | 8,508                    | 3,923                             |
| Compensated absences                           | 34,319                  | 47,692    | ( 244,547)                  | 37,464                   | 28,052                            |
| Total Business-Type Activities                 | \$ 4,538,246            | \$ 47,692 | (\$ 385,584)                | \$ 4,200,354             | \$ 380,699                        |



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

Individual issues of debt payable outstanding at June 30, 2023, 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. \$ 2,406,000

Total Bonds 2,406,000

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. 1,263,511

Total Loans from Direct Borrowings 1,263,511

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. 464,500

Total Certificates of Participation from Direct Borrowings 464,500

Total Business-Type Activities \$ 4,134,011

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2023**

**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<br>June 30 | Bonds               |                   |                     |
|-----------------------|---------------------|-------------------|---------------------|
|                       | Principal           | Interest          | Total               |
| 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                  | 235,000             | 49,823            | 284,823             |
| 2029-2033             | <u>1,306,000</u>    | <u>117,495</u>    | <u>1,423,495</u>    |
| Total                 | <u>\$ 2,406,000</u> | <u>\$ 443,051</u> | <u>\$ 2,849,051</u> |

| Year Ended<br>June 30 | Loans from Direct Borrowings |                   |                     |
|-----------------------|------------------------------|-------------------|---------------------|
|                       | Principal                    | Interest          | Total               |
| 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                  | 139,844                      | 26,086            | 165,930             |
| 2029-2032             | <u>609,765</u>               | <u>53,958</u>     | <u>663,723</u>      |
| Total                 | <u>\$ 1,263,510</u>          | <u>\$ 229,863</u> | <u>\$ 1,493,373</u> |

| Year Ended<br>June 30 | Certificates of Participation<br>from Direct Borrowings |                   |                   |
|-----------------------|---|-------------------|-------------------|
|                       | Principal   | Interest          | Total             |
| 2024                  | \$ 18,500   | \$ 13,658         | \$ 32,158         |
| 2025                  | 19,000  | 13,095            | 32,095            |
| 2026                  | 19,500  | 12,518            | 32,018            |
| 2027                  | 20,000  | 11,925            | 31,925            |
| 2028                  | 21,000  | 11,310            | 32,310            |
| 2029-2033             | 114,000   | 46,620            | 160,620           |
| 2034-2038             | 132,000   | 28,200            | 160,200           |
| 2039-2042             | <u>120,500</u>  | <u>7,358</u>      | <u>127,858</u>    |
| Total                 | <u>\$ 464,500</u>                                       | <u>\$ 144,684</u> | <u>\$ 609,184</u> |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 6: LEASES**

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

|                          | Incremental<br>Borrowing<br>Rate | Present Value<br>of Remaining<br>Payments at<br>June 30, 2023 |
|--------------------------|----------------------------------|---|
| Business-type activities | 0.20%                            | \$ 8,508  |
| Total                    |                                  | \$ 8,508  |

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

|                                | Business-type<br>Activities |
|--------------------------------|-----------------------------|
| Equipment                      | \$ 16,333                   |
| Less: accumulated depreciation | ( 7,840)                    |
| Net Value                      | \$ 8,493                    |

As of June 30, 2023, capital lease annual amortization is as follows:

| Year Ended<br>June 30               | Business-type<br>Activities |
|-------------------------------------|-----------------------------|
| 2024                                | \$ 3,936                    |
| 2025                                | 3,936                       |
| 2026                                | 656                         |
| Total Requirements                  | 8,528                       |
| Less Interest                       | ( 20)                       |
| Present Value of Remaining Payments | \$ 8,508                    |

**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, 2023**

**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<br>Miscellaneous PEPRA | Miscellaneous members hired on or after January 1, 2013 |
| Closed to New Enrollment<br>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, 2023**

**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, 2023, are summarized as follows:

|                     | <u>Benefit<br/>Formula</u> | <u>Retirement<br/>Age</u> | <u>Monthly Benefits<br/>as a % of<br/>Eligible Compensation</u> |
|---------------------|----------------------------|---------------------------|---|
| Miscellaneous       | 2.5% @ 55                  | 50-55                     | 2.000% to 2.500%  |
| Miscellaneous PEPRA | 2.0% @ 62                  | 52-67                     | 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<br/>Contribution<br/>Rates</u> | <u>Employee<br/>Contribution<br/>Rates</u> | <u>Employer Paid<br/>Member<br/>Contribution Rates</u> |
|---------------------|--|--|--|
| Miscellaneous       | 12.210%                                    | 8.000%                                     | 0.000%   |
| Miscellaneous PEPRA | 7.470%                                     | 6.750%                                     | 0.000%   |

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan was as follows:

|               | <u>Contributions-Employer</u> | <u>Contributions-Employee<br/>(Paid by Employer)</u> |
|---------------|-------------------------------|--|
| Miscellaneous | \$ 206,822                    | \$ -   |

**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, 2022, 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, 2021 rolled forward to June 30, 2022 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, 2023**

**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, 2022 and 2023 was as follows:

|               | <u>Proportion<br/>June 30, 2022</u> | <u>Proportion<br/>June 30, 2023</u> | <u>Change-<br/>Increase (Decrease)</u> |
|---------------|-------------------------------------|-------------------------------------|--|
| Miscellaneous | .04307%                             | .03944%                             | ( .00363%)                             |

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

|                             | <u>Proportionate<br/>Share of Net<br/>Pension Liability</u> |
|-----------------------------|---|
| Miscellaneous               | \$ <u>1,845,298</u>   |
| Total Net Pension Liability | \$ <u>1,845,298</u>   |

For the year ended June 30, 2023 the District recognized pension expense of \$100,967. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

|  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Pension contributions subsequent to the measurement date                           | \$ 223,591                                | \$ -                                     |
| Change of assumptions  | 189,089                                   | -  |
| Difference between expected and actual experience                                  | 37,057                                    | ( 24,819)                                |
| Difference between projected and actual earnings on pension plan investments       | 338,010                                   | -  |
| Difference between District contributions and proportionate share of contributions | -   | ( 91,845)                                |
| Change in employer's proportion  | <u>16,557</u>                             | <u>( 7,700)</u>                          |
| Total  | <u>\$ 804,304</u>                         | <u>(\$ 124,364)</u>                      |

\$223,591 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, 2024. 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<br/>June 30</u> |                   |
|-------------------------------|-------------------|
| 2024                          | \$ 102,128        |
| 2025                          | 91,230            |
| 2026                          | 56,253            |
| 2027                          | 206,738           |
| Thereafter                    | <u>-</u>          |
| Total                         | <u>\$ 456,349</u> |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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, 2021 actuarial valuation was determined using the following actuarial assumptions:

|                                  |   |
|----------------------------------|---|
| Valuation Date                   | June 30, 2021   |
| Measurement Date                 | June 30, 2022   |
| Actuarial Cost Method            | Entry-Age Normal Cost Method  |
| Actuarial Assumptions:           |   |
| Discount Rate                    | 6.90%   |
| Investment Rate of Return        | 6.90%   |
| Inflation                        | 2.30%   |
| 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 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 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**

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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 expected real rates of return by asset class are as follows:

| <u>Asset Class</u>               | <u>Assumed<br/>Asset<br/>Allocation</u> | <u>Real Return<br/>Years 1-10<br/>(1, 2)</u> |
|----------------------------------|---|--|
| Global Equity – Cap-Weighted     | 30.0%                                   | 4.54%  |
| Global Equity – Non-Cap-Weighted | 12.0%                                   | 3.84%  |
| Private Equity                   | 13.0%                                   | 7.28%  |
| Treasury                         | 5.0%                                    | 0.27%  |
| Mortgage-backed Securities       | 5.0%                                    | 0.50%  |
| Investment Grade Corporates      | 10.0%                                   | 1.56%  |
| High Yield                       | 5.0%                                    | 2.27%  |
| Emerging Market Debt             | 5.0%                                    | 2.48%  |
| Private Debt                     | 5.0%                                    | 3.57%  |
| Real Assets                      | 15.0%                                   | 3.21%  |
| Leverage                         | ( 5.0%)                                 | ( 0.59%)                                     |
| Total                            | <u>100.0%</u>                           |  |

(1) An expected price inflation of 2.30% used for this period

(2) Figures are based on the 2021 Asset Liability Management Study

**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:

|               | 1%<br>Decrease | Discount<br>Rate | 1%<br>Increase |
|---------------|----------------|------------------|----------------|
|               | <u>5.90%</u>   | <u>6.90%</u>     | <u>7.90%</u>   |
| Miscellaneous | \$ 2,866,360   | \$ 1,845,298     | \$ 1,005,215   |

**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, 2023**

**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. As of the measurement date, 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 2022 monthly healthcare premium rates are shown below:

| <b>SDRMA 2022 Rates Northern California</b> |                      |                     |                    |
|---|----------------------|---------------------|--------------------|
| <b>Plan</b>                                 | <b>Employee Only</b> | <b>Employee + 1</b> | <b>Employee +2</b> |
| Blue Shield PPO Gold                        | \$ 990.86            | \$ 1,981.72         | \$ 2,575.00        |
| Gold PPO Medicare                           | 636.54               | 1,272.05            | 1,908.59           |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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

**A. General Information about the OPEB Plan (Continued)**

**Employees Covered by Benefit Terms**

At June 30, 2023 the following employees were covered by the benefit terms:

|  |                  |
|--|------------------|
| Inactive employees or beneficiaries entitled to but not receiving benefits | 7                |
| Inactive employees or beneficiaries currently receiving benefits           | 4                |
| Active employees   | <u>21</u>        |
| Total  | <u><u>32</u></u> |

**B. Net OPEB Liability**

The District's net OPEB liability of \$1,131,152, was measured as of June 30, 2022, and was determined by the actuarial valuation as of June 30, 2022.

**Actuarial Assumptions and Other Inputs**

The net OPEB liability in the June 30, 2022 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      | Market value of assets (\$0 as of the valuation date)   |
| 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               | 1.92% as of June 30, 2021 and 3.69% as of June 30, 2022   |
| Healthcare cost trend rates | 5.8% for 2023, decreasing to an ultimate rate of 3.9% for 2076 and later years  |
| General inflation rate      | 2.50% per year  |

Demographic actuarial assumptions used in the valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 2000 to 2019, 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<br>Liability      |
|---|----------------------------|
| Balance at June 30, 2022                          | \$ <u>1,563,574</u>        |
| Changes for the year:                             |                            |
| Service cost                                      | 157,571                    |
| Interest  | 32,785                     |
| Difference between expected and actual experience | ( 326,573)                 |
| Changes of assumptions                            | ( 269,003)                 |
| Benefit payments                                  | <u>( 27,202)</u>           |
| Net changes                                       | <u>( 432,422)</u>          |
| Balance at June 30, 2023                          | <u><u>\$ 1,131,152</u></u> |

Changes of assumptions reflects a change in the discount rate from 1.92 percent to 3.69 percent.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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<br>2.69% | Current Rate<br>3.69% | 1% Increase<br>4.69% |
|--------------------|----------------------|-----------------------|----------------------|
| Net OPEB liability | \$ 1,331,623         | \$ 1,131,152          | \$ 970,553           |

**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<br>-1% | Current Trend | Current Trend<br>+1% |
|--------------------|----------------------|---------------|----------------------|
| Net OPEB Liability | \$ 946,730           | \$ 1,131,152  | \$ 1,369,016         |

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$86,021. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Contributions made subsequent to the measurement date | \$ 54,911                         | \$ -                             |
| Changes of assumptions                                | 164,239                           | ( 266,737)                       |
| Differences between expected and actual experience    | -                                 | ( 632,007)                       |
| Total   | \$ 219,150                        | (\$ 898,744)                     |

\$54,911 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<br>June 30 |     |          |
|-----------------------|-----|----------|
| 2024                  | (\$ | 104,155) |
| 2025                  | (   | 100,427) |
| 2026                  | (   | 91,258)  |
| 2027                  | (   | 94,771)  |
| 2028                  | (   | 105,534) |
| Thereafter            | (   | 238,360) |
|                       | (\$ | 734,505) |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**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**

On October 17, 2023, the District entered into a bond purchase agreement with the Hidden Valley Lake Community Services District Public Finance Authority not to exceed \$5,000,000 to finance the acquisition and construction of certain existing improvements, betterments, renovations and expansions of facilities within its water system.

Management has evaluated events subsequent to June 30, 2023 through January 20, 2024, the date on which the financial statements were available for issuance. Management has determined no other 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, 2023**  
**Last 10 Years\***

| <b>Measurement Period</b>   | <u><b>2013/2014</b></u> | <u><b>2014/2015</b></u> | <u><b>2015/2016</b></u> | <u><b>2016/2017</b></u> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Miscellaneous Plan</b>   |                         |                         |                         |                         |
| 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 nine years are shown.

| <u>2017/2018</u> | <u>2018/2019</u> | <u>2019/2020</u> | <u>2020/2021</u> | <u>2021/2022</u> |
|------------------|------------------|------------------|------------------|------------------|
| 0.03725%         | 0.03809%         | 0.03751%         | 0.04307%         | 0.03944%         |
| \$ 1,403,810     | \$ 1,525,450     | \$ 1,582,280     | \$ 817,874       | \$ 1,845,298     |
| 773,598          | 858,574          | 784,205          | 851,369          | 999,422          |
| 181.47%          | 177.67%          | 201.77%          | 96.07%           | 184.64%          |
| 74.97%           | 74.75%           | 75.65%           | 88.06%           | 75.36%           |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2023**  
**Last 10 Years\***

| <b>Fiscal Year</b>  | <u>2014/2015</u> | <u>2015/2016</u> | <u>2016/2017</u> | <u>2017/2018</u> |
|---|------------------|------------------|------------------|------------------|
| <b>Miscellaneous Plan</b>   |                  |                  |                  |                  |
| Contractually required contributions (actuarially determined)         | \$ 134,328       | \$ 146,971       | \$ 154,945       | \$ 167,579       |
| Contributions in relation to the actuarially determined contributions | <u>(134,328)</u> | <u>(146,971)</u> | <u>(154,945)</u> | <u>(167,579)</u> |
| Contribution deficiency (excess)                                      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |
| Covered payroll   | \$ 758,445       | \$ 794,520       | \$ 746,828       | \$ 773,598       |
| Contributions as a percentage of covered payroll                      | 18.37%           | 18.50%           | 20.75%           | 21.66%           |

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

| <u>2018/2019</u>     | <u>2019/2020</u>     | <u>2020/2021</u>     | <u>2021/2022</u>     | <u>2022/2023</u>       |
|----------------------|----------------------|----------------------|----------------------|------------------------|
| \$ 196,316           | \$ 209,290           | \$ 184,404           | \$ 206,822           | \$ 223,591             |
| <u>(196,316)</u>     | <u>(209,290)</u>     | <u>(184,404)</u>     | <u>(206,822)</u>     | <u>(223,591)</u>       |
| <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>            |
| \$ 858,574<br>22.87% | \$ 784,205<br>26.69% | \$ 851,369<br>21.66% | \$ 999,422<br>20.69% | \$ 1,021,003<br>21.90% |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Notes to District Pension Plan**  
**For the Year Ended June 30, 2023**

**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, 2021  |
| Actuarial cost method         | Individual Entry Age Normal (Pre-2019 basis), Level Dollar |
| 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                 | 7.00%  |
| Payroll Growth                | 2.75%  |
| Inflation                     | 2.50%  |
| Salary increases              | Varies based on entry age and service                      |
| Investment rate of return     | 7.00%  |

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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, 2023**  
**Last 10 Years\***

| <b>Fiscal Year</b>   | <b>2017/2018</b>    | <b>2018/2019</b>    | <b>2019/2020</b>    | <b>2020/2021</b>    |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>Net OPEB Liability</b>                                      |                     |                     |                     |                     |
| 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)            |
| <b>Net Change in Net OPEB Liability</b>                        | 87,390              | 151,140             | 289,540             | (315,731)           |
| <b>Net OPEB Liability - Beginning</b>                          | 1,072,269           | 1,159,659           | 1,310,799           | 1,600,339           |
| <b>Net OPEB Liability - Ending</b>                             | <u>\$ 1,159,659</u> | <u>\$ 1,310,799</u> | <u>\$ 1,600,339</u> | <u>\$ 1,284,608</u> |
| 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 six years are shown.

| <u>2021/2022</u>    | <u>2022/2023</u>    |
|---------------------|---------------------|
| \$ 134,517          | \$ 157,571          |
| 34,433              | 32,785              |
| -                   | (326,573)           |
| 134,336             | (269,003)           |
| <u>(24,320)</u>     | <u>(27,202)</u>     |
| 278,966             | (432,422)           |
| <u>1,284,608</u>    | <u>1,563,574</u>    |
| <u>\$ 1,563,574</u> | <u>\$ 1,131,152</u> |
| \$ 937,333          | \$ 1,027,052        |
| 166.81%             | 110.14%             |



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District OPEB Plan**  
**Note to District OPEB Plan**  
**For the Year Ended June 30, 2023**

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

The Discount rate was changed to 3.69 percent as of June 30, 2022, from 1.92 percent as of June 30, 2021.

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## **Combining Fund Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Sewer Operations**  
**June 30, 2023**

|   | Sewer            | 1995-2<br>Bond<br>Redemption | USDA<br>Solar<br>Loan | Wastewater<br>Capital<br>Facilities<br>Reserved |
|---|------------------|------------------------------|-----------------------|---|
| <b>ASSETS</b>                               |                  |                              |                       |   |
| Current Assets:                             |                  |                              |                       |   |
| Cash and investments                        | \$ 376,365       | \$ 487,855                   | \$ 9,281              | \$ 214,589                                      |
| Investments with fiscal agent               | -                | 148,836                      | -                     | -   |
| Receivables:                                |                  |                              |                       |   |
| Accounts (net of allowance)                 | 231,059          | -                            | -                     | -   |
| Assessments                                 | -                | 82,355                       | -                     | -   |
| Interest                                    | 587              | 763                          | 7                     | 473   |
| Prepaid costs                               | 40,150           | -                            | -                     | -   |
| <b>Total Current Assets</b>                 | <b>648,161</b>   | <b>719,809</b>               | <b>9,288</b>          | <b>215,062</b>                                  |
| Noncurrent Assets:                          |                  |                              |                       |   |
| Delinquent assessments receivable           | -                | 119,800                      | -                     | -   |
| Capital assets, net                         | 2,740,657        | -                            | -                     | -   |
| <b>Total Noncurrent Assets</b>              | <b>2,740,657</b> | <b>119,800</b>               | <b>-</b>              | <b>-</b>  |
| <b>Total Assets</b>                         | <b>3,388,818</b> | <b>839,609</b>               | <b>9,288</b>          | <b>215,062</b>                                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                  |                              |                       |   |
| Deferred pension adjustments                | 402,152          | -                            | -                     | -   |
| Deferred OPEB adjustments                   | 109,575          | -                            | -                     | -   |
| <b>Total Deferred Outflows of Resources</b> | <b>511,727</b>   | <b>-</b>                     | <b>-</b>              | <b>-</b>  |
| <b>LIABILITIES</b>                          |                  |                              |                       |   |
| Current Liabilities:                        |                  |                              |                       |   |
| Accounts payable                            | 22,612           | -                            | -                     | -   |
| Salaries and benefits payable               | 13,931           | -                            | -                     | -   |
| Interest payable                            | -                | 25,702                       | 5,527                 | -   |
| Compensated absences                        | 14,026           | -                            | -                     | -   |
| Lease payable                               | 1,962            | -                            | -                     | -   |
| Bonds payable                               | -                | 208,263                      | -                     | -   |
| Certificates of participation               | -                | -                            | 18,500                | -   |
| <b>Total Current Liabilities</b>            | <b>52,531</b>    | <b>233,965</b>               | <b>24,027</b>         | <b>-</b>  |
| Noncurrent Liabilities:                     |                  |                              |                       |   |
| Compensated absences                        | 4,706            | -                            | -                     | -   |
| Lease payable                               | 2,292            | -                            | -                     | -   |
| Bonds payable                               | -                | 2,218,108                    | -                     | -   |
| Certificates of participation               | -                | -                            | 446,000               | -   |
| Net pension liability                       | 922,649          | -                            | -                     | -   |
| Net OPEB liability                          | 565,576          | -                            | -                     | -   |
| <b>Total Noncurrent Liabilities</b>         | <b>1,495,223</b> | <b>2,218,108</b>             | <b>446,000</b>        | <b>-</b>  |
| <b>Total Liabilities</b>                    | <b>1,547,754</b> | <b>2,452,073</b>             | <b>470,027</b>        | <b>-</b>  |

| <b>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</b> | <b>USDA<br/>Reserve<br/>Fund</b> | <b>Total<br/>Sewer<br/>Operations</b> |
|---|----------------------------------|---------------------------------------|
| \$ 582,742  | \$ 31,373                        | \$ 1,702,205                          |
| -   | -                                | 148,836                               |
| -   | -                                | 231,059                               |
| -   | -                                | 82,355                                |
| 764   | -                                | 2,594                                 |
| -   | -                                | 40,150                                |
| <u>583,506</u>  | <u>31,373</u>                    | <u>2,207,199</u>                      |
| -   | -                                | 119,800                               |
| -   | -                                | 2,740,657                             |
| -   | -                                | 2,860,457                             |
| <u>583,506</u>  | <u>31,373</u>                    | <u>5,067,656</u>                      |
| -   | -                                | 402,152                               |
| -   | -                                | 109,575                               |
| -   | -                                | 511,727                               |
| -   | -                                | 22,612                                |
| -   | -                                | 13,931                                |
| -   | -                                | 31,229                                |
| -   | -                                | 14,026                                |
| -   | -                                | 1,962                                 |
| -   | -                                | 208,263                               |
| -   | -                                | 18,500                                |
| -   | -                                | 310,523                               |
| -   | -                                | 4,706                                 |
| -   | -                                | 2,292                                 |
| -   | -                                | 2,218,108                             |
| -   | -                                | 446,000                               |
| -   | -                                | 922,649                               |
| -   | -                                | 565,576                               |
| -   | -                                | 4,159,331                             |
| -   | -                                | 4,469,854                             |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Sewer Operations**  
**June 30, 2023**

|  | <u>Sewer</u>        | <u>1995-2<br/>Bond<br/>Redemption</u> | <u>USDA<br/>Solar<br/>Loan</u> | <u>Wastewater<br/>Capital<br/>Facilities<br/>Reserved</u> |
|--|---------------------|---------------------------------------|--------------------------------|---|
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                     |                                       |                                |   |
| Deferred pension adjustments               | 62,182              | -                                     | -                              | -   |
| Deferred OPEB adjustments                  | 449,372             | -                                     | -                              | -   |
| <b>Total Deferred Inflows of Resources</b> | <u>511,554</u>      | <u>-</u>                              | <u>-</u>                       | <u>-</u>  |
| <b>NET POSITION</b>                        |                     |                                       |                                |   |
| Net investment in capital assets           | 2,736,403           | (2,426,371)                           | (464,500)                      | -   |
| Restricted for debt service                | -                   | 813,907                               | -                              | -   |
| Restricted for capital facilities          | -                   | -                                     | -                              | 215,062   |
| Unrestricted                               | (895,166)           | -                                     | 3,761                          | -   |
| <b>Total Net Position</b>                  | <u>\$ 1,841,237</u> | <u>\$ (1,612,464)</u>                 | <u>\$ (460,739)</u>            | <u>\$ 215,062</u>   |

| <b>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</b> | <b>USDA<br/>Reserve<br/>Fund</b> | <b>Total<br/>Sewer<br/>Operations</b> |
|---|----------------------------------|---------------------------------------|
| -   | -                                | 62,182                                |
| -   | -                                | 449,372                               |
| -   | -                                | 511,554                               |
| -   | -                                | (154,468)                             |
| -   | 31,373                           | 845,280                               |
| -   | -                                | 215,062                               |
| 583,506   | -                                | (307,899)                             |
| <u>\$ 583,506</u>   | <u>\$ 31,373</u>                 | <u>\$ 597,975</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, 2023**

|  | Sewer            | 1995-2<br>Bond<br>Redemption | USDA<br>Solar<br>Loan | Wastewater<br>Capital<br>Facilities<br>Reserved |
|--|------------------|------------------------------|-----------------------|---|
| <b>OPERATING REVENUES</b>                      |                  |                              |                       |   |
| Assessments                                    | \$ -             | \$ 258,177                   | \$ -                  | \$ -  |
| Permits and inspections                        | 9,417            | -                            | -                     | 38,148  |
| Charges for services                           | 2,041,314        | -                            | -                     | -   |
| Miscellaneous                                  | 39,230           | 75,309                       | -                     | -   |
| <b>Total Operating Revenues</b>                | <b>2,089,961</b> | <b>333,486</b>               | <b>-</b>              | <b>38,148</b>                                   |
| <b>OPERATING EXPENSES</b>                      |                  |                              |                       |   |
| Salaries and benefits                          | 906,941          | -                            | -                     | -   |
| Insurance                                      | 114,390          | -                            | -                     | -   |
| Office expenses                                | 36,564           | -                            | -                     | -   |
| Continuing education                           | 7,087            | -                            | -                     | -   |
| Dues and subscriptions                         | 13,509           | -                            | -                     | -   |
| Postage  | 8,146            | -                            | -                     | -   |
| Repairs and maintenance                        | 201,192          | -                            | -                     | -   |
| Gas, fuel and oil                              | 20,555           | -                            | -                     | -   |
| Supplies                                       | 86,671           | -                            | -                     | -   |
| Professional services                          | 177,096          | 12,574                       | -                     | -   |
| Rents and leases                               | 4,966            | -                            | -                     | -   |
| Travel   | 9,501            | -                            | -                     | -   |
| Telephone                                      | 16,765           | -                            | -                     | -   |
| Power  | 116,494          | -                            | -                     | -   |
| Other utilities                                | 3,335            | -                            | -                     | -   |
| Depreciation                                   | 361,999          | -                            | -                     | -   |
| Other operating                                | 3,309            | -                            | -                     | -   |
| Office and safety equipment                    | 7,772            | -                            | -                     | -   |
| Directors compensation                         | 3,230            | -                            | -                     | -   |
| Environmental monitoring                       | 54,410           | -                            | -                     | -   |
| Disaster mitigation                            | 21,824           | -                            | -                     | -   |
| Rains 2023                                     | 1,080            | -                            | -                     | -   |
| Regulatory compliance                          | 64,757           | -                            | -                     | -   |
| Annual operating fees                          | 23,968           | -                            | -                     | -   |
| <b>Total Operating Expenses</b>                | <b>2,265,561</b> | <b>12,574</b>                | <b>-</b>              | <b>-</b>  |
| <b>Operating Income (Loss)</b>                 | <b>(175,600)</b> | <b>320,912</b>               | <b>-</b>              | <b>38,148</b>                                   |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                  |                              |                       |   |
| Interest income                                | 2,011            | 6,938                        | 27                    | 1,397   |
| Intergovernmental revenues                     | 107,934          | -                            | -                     | -   |
| Gain on sale of assets                         | 8,049            | -                            | -                     | -   |
| Interest expense                               | (10)             | (82,393)                     | (13,980)              | -   |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>117,984</b>   | <b>(75,455)</b>              | <b>(13,953)</b>       | <b>1,397</b>                                    |
| <b>Income (Loss) Before Transfers</b>          | <b>(57,616)</b>  | <b>245,457</b>               | <b>(13,953)</b>       | <b>39,545</b>                                   |

| <b>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</b> | <b>USDA<br/>Reserve<br/>Fund</b> | <b>Total<br/>Sewer<br/>Operations</b> |
|---|----------------------------------|---------------------------------------|
| \$ -  | \$ -                             | \$ 258,177                            |
| -   | -                                | 47,565                                |
| -   | -                                | 2,041,314                             |
| -   | -                                | 114,539                               |
| -   | -                                | 2,461,595                             |
| -   | -                                | 906,941                               |
| -   | -                                | 114,390                               |
| -   | -                                | 36,564                                |
| -   | -                                | 7,087                                 |
| -   | -                                | 13,509                                |
| -   | -                                | 8,146                                 |
| -   | -                                | 201,192                               |
| -   | -                                | 20,555                                |
| -   | -                                | 86,671                                |
| -   | -                                | 189,670                               |
| -   | -                                | 4,966                                 |
| -   | -                                | 9,501                                 |
| -   | -                                | 16,765                                |
| -   | -                                | 116,494                               |
| -   | -                                | 3,335                                 |
| -   | -                                | 361,999                               |
| -   | -                                | 3,309                                 |
| -   | -                                | 7,772                                 |
| -   | -                                | 3,230                                 |
| -   | -                                | 54,410                                |
| -   | -                                | 21,824                                |
| -   | -                                | 1,080                                 |
| -   | -                                | 64,757                                |
| -   | -                                | 23,968                                |
| -   | -                                | 2,278,135                             |
| -   | -                                | 183,460                               |
| 2,600   | 23                               | 12,996                                |
| -   | -                                | 107,934                               |
| -   | -                                | 8,049                                 |
| -   | -                                | (96,383)                              |
| 2,600   | 23                               | 32,596                                |
| 2,600   | 23                               | 216,056                               |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Net Position**  
**Sewer Operations**  
**For the Year Ended June 30, 2023**

|                                       | <u>Sewer</u>        | <u>1995-2<br/>Bond<br/>Redemption</u> | <u>USDA<br/>Solar<br/>Loan</u> | <u>Wastewater<br/>Capital<br/>Facilities<br/>Reserved</u> |
|---------------------------------------|---------------------|---------------------------------------|--------------------------------|---|
| Transfers in (out)                    | (38,840)            | -                                     | 32,205                         | -   |
| <b>Change in Net Position</b>         | (96,456)            | 245,457                               | 18,252                         | 39,545  |
| <b>Total Net Position - Beginning</b> | 1,937,693           | (1,857,921)                           | (478,991)                      | 175,517   |
| <b>Total Net Position - Ending</b>    | <u>\$ 1,841,237</u> | <u>\$ (1,612,464)</u>                 | <u>\$ (460,739)</u>            | <u>\$ 215,062</u>   |

| <b>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</b> | <b>USDA<br/>Reserve<br/>Fund</b> | <b>Total<br/>Sewer<br/>Operations</b> |
|---|----------------------------------|---------------------------------------|
| -   | -                                | (6,635)                               |
| 2,600   | 23                               | 209,421                               |
| 580,906   | 31,350                           | 388,554                               |
| <u>\$ 583,506</u>   | <u>\$ 31,373</u>                 | <u>\$ 597,975</u>                     |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Sewer Operations**  
**For the Year Ended June 30, 2023**

|   | Sewer             | 1995-2<br>Bond<br>Redemption | USDA<br>Solar<br>Loan | Wastewater<br>Capital<br>Facilities<br>Reserved |
|---|-------------------|------------------------------|-----------------------|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                     |                   |                              |                       |   |
| Cash received from customers  | \$ 2,078,854      | \$ 307,403                   | \$ -                  | \$ 38,148                                       |
| Cash paid to suppliers  | (1,023,784)       | (12,574)                     | -                     | -   |
| Cash paid to employees  | (976,990)         | -                            | -                     | -   |
| <b>Net Cash Provided (Used) by Operating Activities</b>                         | <b>78,080</b>     | <b>294,829</b>               | <b>-</b>              | <b>38,148</b>                                   |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                          |                   |                              |                       |   |
| Grants received   | 107,934           | -                            | -                     | -   |
| Transfer in (out) from/to other funds   | (38,840)          | -                            | 32,205                | -   |
| <b>Net Cash Provided (Used) by Noncapital<br/>Financing Activities</b>          | <b>69,094</b>     | <b>-</b>                     | <b>32,205</b>         | <b>-</b>  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>             |                   |                              |                       |   |
| Acquisition of capital assets   | (276,642)         | -                            | -                     | -   |
| Proceeds from sale of capital assets  | 8,049             | -                            | -                     | -   |
| Principal paid on debt  | (1,958)           | (201,263)                    | (18,000)              | -   |
| Interest paid on debt   | (10)              | (86,728)                     | (14,205)              | -   |
| <b>Net Cash Provided (Used) by Capital<br/>and Related Financing Activities</b> | <b>(270,561)</b>  | <b>(287,991)</b>             | <b>(32,205)</b>       | <b>-</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                     |                   |                              |                       |   |
| Interest on investments   | 1,566             | 6,699                        | 22                    | 1,035   |
| <b>Net Cash Provided (Used) by Investing Activities</b>                         | <b>1,566</b>      | <b>6,699</b>                 | <b>22</b>             | <b>1,035</b>                                    |
| <b>Net Increase (Decrease) in Cash and<br/>Cash Equivalents</b>                 | <b>(121,821)</b>  | <b>13,537</b>                | <b>22</b>             | <b>39,183</b>                                   |
| <b>Balances - Beginning</b>   | <b>498,186</b>    | <b>623,154</b>               | <b>9,259</b>          | <b>175,406</b>                                  |
| <b>Balances - Ending</b>  | <b>\$ 376,365</b> | <b>\$ 636,691</b>            | <b>\$ 9,281</b>       | <b>\$ 214,589</b>                               |

| <b>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</b> | <b>USDA<br/>Reserve<br/>Fund</b> | <b>Total<br/>Sewer<br/>Operations</b> |
|---|----------------------------------|---------------------------------------|
| \$ -  | \$ -                             | \$ 2,424,405                          |
| -   | -                                | (1,036,358)                           |
| -   | -                                | (976,990)                             |
| -   | -                                | 411,057                               |
| -   | -                                | 107,934                               |
| -   | -                                | (6,635)                               |
| -   | -                                | 101,299                               |
| -   | -                                | (276,642)                             |
| -   | -                                | 8,049                                 |
| -   | -                                | (221,221)                             |
| -   | -                                | (100,943)                             |
| -   | -                                | (590,757)                             |
| 2,015   | 23                               | 11,360                                |
| 2,015   | 23                               | 11,360                                |
| 2,015   | 23                               | (67,041)                              |
| 580,727   | 31,350                           | 1,918,082                             |
| <u>\$ 582,742</u>   | <u>\$ 31,373</u>                 | <u>\$ 1,851,041</u>                   |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Sewer Operations**  
**For the Year Ended June 30, 2023**

|  | <u>Sewer</u>     | <u>1995-2<br/>Bond<br/>Redemption</u> | <u>USDA<br/>Solar<br/>Loan</u> | <u>Wastewater<br/>Capital<br/>Facilities<br/>Reserved</u> |
|--|------------------|---------------------------------------|--------------------------------|---|
| <b>RECONCILIATION OF OPERATING INCOME (LOSS)<br/>TO NET CASH PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b> |                  |                                       |                                |   |
| Operating income (loss)  | \$ (175,600)     | \$ 320,912                            | \$ -                           | \$ 38,148   |
| Adjustments to reconcile operating income to<br>net cash provided by operating activities:                   |                  |                                       |                                |   |
| Depreciation/amortization  | 361,999          | -                                     | -                              | -   |
| Decrease (increase) in:  |                  |                                       |                                |   |
| Accounts receivable  | (11,107)         | -                                     | -                              | -   |
| Assessments receivable   | -                | (26,083)                              | -                              | -   |
| Prepaid costs  | (22,608)         | -                                     | -                              | -   |
| Pension adjustment - deferred outflows   | (249,326)        | -                                     | -                              | -   |
| OPEB adjustment - deferred outflows  | 2,050            | -                                     | -                              | -   |
| Increase (decrease) in:  |                  |                                       |                                |   |
| Accounts payable   | (4,555)          | -                                     | -                              | -   |
| Salaries and benefits payable  | (21,877)         | -                                     | -                              | -   |
| Compensated absences   | 1,573            | -                                     | -                              | -   |
| Net pension liability  | 513,712          | -                                     | -                              | -   |
| Net OPEB liability   | (216,211)        | -                                     | -                              | -   |
| Pension adjustment - deferred inflows  | (329,776)        | -                                     | -                              | -   |
| OPEB adjustment - deferred inflows   | 229,806          | -                                     | -                              | -   |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>\$ 78,080</u> | <u>\$ 294,829</u>                     | <u>\$ -</u>                    | <u>\$ 38,148</u>  |

| <u>Wastewater<br/>Capital<br/>Facilities<br/>Unreserved</u> | <u>USDA<br/>Reserve<br/>Fund</u> | <u>Total<br/>Sewer<br/>Operations</u> |
|---|----------------------------------|---------------------------------------|
| \$ -  | \$ -                             | \$ 183,460                            |
| -   | -                                | 361,999                               |
| -   | -                                | (11,107)                              |
| -   | -                                | (26,083)                              |
| -   | -                                | (22,608)                              |
| -   | -                                | (249,326)                             |
| -   | -                                | 2,050                                 |
| -   | -                                | (4,555)                               |
| -   | -                                | (21,877)                              |
| -   | -                                | 1,573                                 |
| -   | -                                | 513,712                               |
| -   | -                                | (216,211)                             |
| -   | -                                | (329,776)                             |
| -   | -                                | 229,806                               |
| <u>\$ -</u>   | <u>\$ -</u>                      | <u>\$ 411,057</u>                     |



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Water Operations**  
**June 30, 2023**

|   | <u>Water</u>     | <u>CIEDB<br/>Loan<br/>Redemption</u> | <u>CIEDB<br/>Loan<br/>Reserve</u> |
|---|------------------|--------------------------------------|-----------------------------------|
| <b>ASSETS</b>                               |                  |                                      |                                   |
| Current Assets:                             |                  |                                      |                                   |
| Cash and investments                        | \$ 316,355       | \$ 93,212                            | \$ 184,621                        |
| Receivables:                                |                  |                                      |                                   |
| Accounts (net of allowance)                 | 633,852          | -                                    | -                                 |
| Interest                                    | 921              | 1,572                                | -                                 |
| Prepaid costs                               | 40,150           | -                                    | -                                 |
| Inventory                                   | 290,261          | -                                    | -                                 |
| <b>Total Current Assets</b>                 | <u>1,281,539</u> | <u>94,784</u>                        | <u>184,621</u>                    |
| Noncurrent Assets:                          |                  |                                      |                                   |
| Capital assets, net                         | 3,271,178        | -                                    | -                                 |
| <b>Total Noncurrent Assets</b>              | <u>3,271,178</u> | <u>-</u>                             | <u>-</u>                          |
| <b>Total Assets</b>                         | <u>4,552,717</u> | <u>94,784</u>                        | <u>184,621</u>                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                  |                                      |                                   |
| Deferred pension adjustments                | 402,152          | -                                    | -                                 |
| Deferred OPEB adjustments                   | 109,575          | -                                    | -                                 |
| <b>Total Deferred Outflows of Resources</b> | <u>511,727</u>   | <u>-</u>                             | <u>-</u>                          |
| <b>LIABILITIES</b>                          |                  |                                      |                                   |
| Current Liabilities:                        |                  |                                      |                                   |
| Accounts payable                            | 95,685           | -                                    | -                                 |
| Salaries and benefits payable               | 12,734           | -                                    | -                                 |
| Interest payable                            | -                | 18,322                               | -                                 |
| Compensated absences                        | 14,026           | -                                    | -                                 |
| Lease payable                               | 1,962            | -                                    | -                                 |
| Loans payable                               | -                | 121,960                              | -                                 |
| <b>Total Current Liabilities</b>            | <u>124,407</u>   | <u>140,282</u>                       | <u>-</u>                          |
| Noncurrent Liabilities:                     |                  |                                      |                                   |
| Compensated absences                        | 4,706            | -                                    | -                                 |
| Lease payable                               | 2,292            | -                                    | -                                 |
| Loans payable                               | -                | 1,141,551                            | -                                 |
| Net pension liability                       | 922,649          | -                                    | -                                 |
| Net OPEB liability                          | 565,576          | -                                    | -                                 |
| <b>Total Noncurrent Liabilities</b>         | <u>1,495,223</u> | <u>1,141,551</u>                     | <u>-</u>                          |
| <b>Total Liabilities</b>                    | <u>1,619,630</u> | <u>1,281,833</u>                     | <u>-</u>                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>        |                  |                                      |                                   |
| Deferred pension adjustments                | 62,182           | -                                    | -                                 |
| Deferred OPEB adjustments                   | 449,372          | -                                    | -                                 |
| <b>Total Deferred Inflows of Resources</b>  | <u>511,554</u>   | <u>-</u>                             | <u>-</u>                          |

| <b>Water<br/>Operations<br/>Reserve</b> | <b>Water<br/>Capital<br/>Fund</b> | <b>Total<br/>Water<br/>Operations</b> |
|---|-----------------------------------|---------------------------------------|
| \$ 180,181                              | \$ 1,650,173                      | \$ 2,424,542                          |
| -                                       | -                                 | 633,852                               |
| -                                       | -                                 | 2,493                                 |
| -                                       | -                                 | 40,150                                |
| -                                       | -                                 | 290,261                               |
| <u>180,181</u>                          | <u>1,650,173</u>                  | <u>3,391,298</u>                      |
| -                                       | -                                 | 3,271,178                             |
| -                                       | -                                 | 3,271,178                             |
| <u>180,181</u>                          | <u>1,650,173</u>                  | <u>6,662,476</u>                      |
| -                                       | -                                 | 402,152                               |
| -                                       | -                                 | 109,575                               |
| -                                       | -                                 | 511,727                               |
| -                                       | -                                 | 95,685                                |
| -                                       | -                                 | 12,734                                |
| -                                       | -                                 | 18,322                                |
| -                                       | -                                 | 14,026                                |
| -                                       | -                                 | 1,962                                 |
| -                                       | -                                 | 121,960                               |
| -                                       | -                                 | 264,689                               |
| -                                       | -                                 | 4,706                                 |
| -                                       | -                                 | 2,292                                 |
| -                                       | -                                 | 1,141,551                             |
| -                                       | -                                 | 922,649                               |
| -                                       | -                                 | 565,576                               |
| -                                       | -                                 | 2,636,774                             |
| -                                       | -                                 | 2,901,463                             |
| -                                       | -                                 | 62,182                                |
| -                                       | -                                 | 449,372                               |
| -                                       | -                                 | 511,554                               |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Water Operations**  
**June 30, 2023**

|                                   | <b>Water</b>        | <b>CIEDB<br/>Loan<br/>Redemption</b> | <b>CIEDB<br/>Loan<br/>Reserve</b> |
|-----------------------------------|---------------------|--------------------------------------|-----------------------------------|
| <b>NET POSITION</b>               |                     |                                      |                                   |
| Net investment in capital assets  | 3,266,924           | (1,263,511)                          | -                                 |
| Restricted for debt service       | -                   | -                                    | 184,621                           |
| Restricted for capital facilities | -                   | -                                    | -                                 |
| Unrestricted                      | (333,664)           | 76,462                               | -                                 |
| <b>Total Net Position</b>         | <b>\$ 2,933,260</b> | <b>\$ (1,187,049)</b>                | <b>\$ 184,621</b>                 |

| <u>Water<br/>Operations<br/>Reserve</u> | <u>Water<br/>Capital<br/>Fund</u> | <u>Total<br/>Water<br/>Operations</u> |
|---|-----------------------------------|---------------------------------------|
| -                                       | -                                 | 2,003,413                             |
| -                                       | -                                 | 184,621                               |
| -                                       | 1,650,173                         | 1,650,173                             |
| 180,181                                 | -                                 | (77,021)                              |
| <u>\$ 180,181</u>                       | <u>\$ 1,650,173</u>               | <u>\$ 3,761,186</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, 2023**

|  | Water               | CIEDB<br>Loan<br>Redemption | CIEDB<br>Loan<br>Reserve |
|--|---------------------|-----------------------------|--------------------------|
| <b>OPERATING REVENUES</b>                      |                     |                             |                          |
| Charges for services                           | \$ 2,938,540        | \$ 36,548                   | \$ -                     |
| Miscellaneous                                  | 66,249              | -                           | -                        |
| <b>Total Operating Revenues</b>                | <u>3,004,789</u>    | <u>36,548</u>               | <u>-</u>                 |
| <b>OPERATING EXPENSES</b>                      |                     |                             |                          |
| Salaries and benefits                          | 885,336             | -                           | -                        |
| Insurance                                      | 114,657             | -                           | -                        |
| Office expenses                                | 37,809              | -                           | -                        |
| Continuing education                           | 5,910               | -                           | -                        |
| Dues and subscriptions                         | 30,782              | -                           | -                        |
| Postage  | 8,240               | -                           | -                        |
| Repairs and maintenance                        | 156,901             | -                           | -                        |
| Gas, fuel and oil                              | 20,554              | -                           | -                        |
| Rents and leases                               | 6,264               | -                           | -                        |
| Supplies                                       | 6,681               | -                           | -                        |
| Professional services                          | 126,081             | -                           | -                        |
| Travel   | 10,859              | -                           | -                        |
| Telephone                                      | 16,765              | -                           | -                        |
| Power  | 186,181             | -                           | -                        |
| Other utilities                                | 3,335               | -                           | -                        |
| Depreciation                                   | 251,235             | -                           | -                        |
| Other operating                                | 6,467               | -                           | -                        |
| Office and safety equipment                    | 6,994               | -                           | -                        |
| Director's compensation                        | 3,229               | -                           | -                        |
| Environmental monitoring                       | 13,576              | -                           | -                        |
| Water conservation                             | 247                 | -                           | -                        |
| Water rights                                   | 1,164               | -                           | -                        |
| Disaster mitigation                            | 22,194              | -                           | -                        |
| Reliable water supply                          | 561,898             | -                           | -                        |
| Regulatory compliance                          | 7,321               | -                           | -                        |
| Annual operating fees                          | 19,074              | 4,144                       | -                        |
| <b>Total Operating Expenses</b>                | <u>2,509,754</u>    | <u>4,144</u>                | <u>-</u>                 |
| <b>Operating Income (Loss)</b>                 | <u>495,035</u>      | <u>32,404</u>               | <u>-</u>                 |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                     |                             |                          |
| Interest income                                | 3,047               | 4,668                       | -                        |
| Intergovernmental revenue                      | 419,529             | -                           | -                        |
| Gain on sale of assets                         | 8,049               | -                           | -                        |
| Interest expense                               | (10)                | (46,363)                    | -                        |
| <b>Total Non-Operating Revenues (Expenses)</b> | <u>430,615</u>      | <u>(41,695)</u>             | <u>-</u>                 |
| <b>Income (Loss) Before Transfers</b>          | 925,650             | (9,291)                     | -                        |
| Transfers in (out)                             | (1,426,037)         | 87,842                      | -                        |
| <b>Change in Net Position</b>                  | (500,387)           | 78,551                      | -                        |
| <b>Total Net Position - Beginning</b>          | <u>3,433,647</u>    | <u>(1,265,600)</u>          | <u>184,621</u>           |
| <b>Total Net Position - Ending</b>             | <u>\$ 2,933,260</u> | <u>\$ (1,187,049)</u>       | <u>\$ 184,621</u>        |

| <b>Water<br/>Operating<br/>Reserve</b> | <b>Water<br/>Capital<br/>Fund</b> | <b>Total<br/>Water<br/>Operations</b> |
|--|-----------------------------------|---------------------------------------|
| \$ -                                   | \$ -                              | \$ 2,975,088                          |
| -                                      | -                                 | 66,249                                |
| -                                      | -                                 | 3,041,337                             |
| -                                      | -                                 | 885,336                               |
| -                                      | -                                 | 114,657                               |
| -                                      | -                                 | 37,809                                |
| -                                      | -                                 | 5,910                                 |
| -                                      | -                                 | 30,782                                |
| -                                      | -                                 | 8,240                                 |
| -                                      | -                                 | 156,901                               |
| -                                      | -                                 | 20,554                                |
| -                                      | -                                 | 6,264                                 |
| -                                      | -                                 | 6,681                                 |
| -                                      | -                                 | 126,081                               |
| -                                      | -                                 | 10,859                                |
| -                                      | -                                 | 16,765                                |
| -                                      | -                                 | 186,181                               |
| -                                      | -                                 | 3,335                                 |
| -                                      | -                                 | 251,235                               |
| -                                      | -                                 | 6,467                                 |
| -                                      | -                                 | 6,994                                 |
| -                                      | -                                 | 3,229                                 |
| -                                      | -                                 | 13,576                                |
| -                                      | -                                 | 247                                   |
| -                                      | -                                 | 1,164                                 |
| -                                      | -                                 | 22,194                                |
| -                                      | -                                 | 561,898                               |
| -                                      | -                                 | 7,321                                 |
| -                                      | -                                 | 23,218                                |
| -                                      | -                                 | 2,513,898                             |
| -                                      | -                                 | 527,439                               |
| 132                                    | 528                               | 8,375                                 |
| -                                      | -                                 | 419,529                               |
| -                                      | -                                 | 8,049                                 |
| -                                      | -                                 | (46,373)                              |
| 132                                    | 528                               | 389,580                               |
| 132                                    | 528                               | 917,019                               |
| -                                      | 1,338,195                         | -                                     |
| 132                                    | 1,338,723                         | 917,019                               |
| 180,049                                | 311,450                           | 2,844,167                             |
| \$ 180,181                             | \$ 1,650,173                      | \$ 3,761,186                          |

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Water Operations**  
**For the Year Ended June 30, 2023**

|  | Water              | CIEDB<br>Loan<br>Redemption | CIEDB<br>Loan<br>Reserve |
|--|--------------------|-----------------------------|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                    |                             |                          |
| Cash received from customers   | \$ 2,733,791       | \$ 36,548                   | \$ -                     |
| Cash paid to suppliers   | (1,428,540)        | (4,144)                     | -                        |
| Cash paid to employees   | (956,485)          | -                           | -                        |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>348,766</u>     | <u>32,404</u>               | <u>-</u>                 |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>   |                    |                             |                          |
| Grants received  | 419,529            | -                           | -                        |
| Transfers in (out) from/to other funds   | (1,426,037)        | 87,842                      | -                        |
| <b>Net Cash Provided (Used) by Noncapital Financing Activities</b>                                   | <u>(1,006,508)</u> | <u>87,842</u>               | <u>-</u>                 |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                      |                    |                             |                          |
| Acquisition of capital assets  | (243,980)          | -                           | -                        |
| Proceeds from sale of capital assets   | 8,049              | -                           | -                        |
| Principal paid on debt   | (1,957)            | (117,859)                   | -                        |
| Interest paid on debt  | (10)               | (48,072)                    | -                        |
| <b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>                          | <u>(237,898)</u>   | <u>(165,931)</u>            | <u>-</u>                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                    |                             |                          |
| Interest on investments  | 2,385              | 3,119                       | -                        |
| <b>Net Cash Provided (Used) by Investing Activities</b>  | <u>2,385</u>       | <u>3,119</u>                | <u>-</u>                 |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>  | (893,255)          | (42,566)                    | -                        |
| <b>Balances - Beginning</b>  | <u>1,209,610</u>   | <u>135,778</u>              | <u>184,621</u>           |
| <b>Balances - Ending</b>   | <u>\$ 316,355</u>  | <u>\$ 93,212</u>            | <u>\$ 184,621</u>        |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b> |                    |                             |                          |
| Operating income (loss)  | \$ 495,035         | \$ 32,404                   | \$ -                     |
| Adjustments to reconcile operating income to net cash provided by operating activities:              |                    |                             |                          |
| Depreciation/amortization  | 251,235            | -                           | -                        |
| Decrease (increase) in:  |                    |                             |                          |
| Accounts receivable  | (270,998)          | -                           | -                        |
| Prepaid costs  | (22,608)           | -                           | -                        |
| Inventory  | (99,788)           | -                           | -                        |
| Pension adjustment - deferred outflows   | (249,326)          | -                           | -                        |
| OPEB adjustment - deferred outflows  | 2,050              | -                           | -                        |
| Increase (decrease) in:  |                    |                             |                          |
| Accounts payable   | 67,039             | -                           | -                        |
| Salaries and benefits payable  | (22,977)           | -                           | -                        |
| Compensated absences   | 1,573              | -                           | -                        |
| Net pension liability  | 513,712            | -                           | -                        |
| Net OPEB liability   | (216,211)          | -                           | -                        |
| Pension adjustment - deferred inflows  | (329,776)          | -                           | -                        |
| OPEB adjustment - deferred inflows   | 229,806            | -                           | -                        |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>\$ 348,766</u>  | <u>\$ 32,404</u>            | <u>\$ -</u>              |

| <b>Water<br/>Operating<br/>Reserve</b> | <b>Water<br/>Capital<br/>Fund</b> | <b>Total<br/>Water<br/>Operations</b> |
|--|-----------------------------------|---------------------------------------|
| \$ -                                   | \$ -                              | \$ 2,770,339                          |
| -                                      | -                                 | (1,432,684)                           |
| -                                      | -                                 | (956,485)                             |
| -                                      | -                                 | 381,170                               |
| -                                      | -                                 | 419,529                               |
| -                                      | 1,338,195                         | -                                     |
| -                                      | 1,338,195                         | 419,529                               |
| -                                      | -                                 | (243,980)                             |
| -                                      | -                                 | 8,049                                 |
| -                                      | -                                 | (119,816)                             |
| -                                      | -                                 | (48,082)                              |
| -                                      | -                                 | (403,829)                             |
| 132                                    | 528                               | 6,164                                 |
| 132                                    | 528                               | 6,164                                 |
| 132                                    | 1,338,723                         | 403,034                               |
| 180,049                                | 311,450                           | 2,021,508                             |
| <u>\$ 180,181</u>                      | <u>\$ 1,650,173</u>               | <u>\$ 2,424,542</u>                   |
| \$ -                                   | \$ -                              | \$ 527,439                            |
| -                                      | -                                 | 251,235                               |
| -                                      | -                                 | (270,998)                             |
| -                                      | -                                 | (22,608)                              |
| -                                      | -                                 | (99,788)                              |
| -                                      | -                                 | (249,326)                             |
| -                                      | -                                 | 2,050                                 |
| -                                      | -                                 | 67,039                                |
| -                                      | -                                 | (22,977)                              |
| -                                      | -                                 | 1,573                                 |
| -                                      | -                                 | 513,712                               |
| -                                      | -                                 | (216,211)                             |
| -                                      | -                                 | (329,776)                             |
| -                                      | -                                 | 229,806                               |
| <u>\$ -</u>                            | <u>\$ -</u>                       | <u>\$ 381,170</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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 20, 2024.

**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 or significant deficiencies may exist that have not been identified.

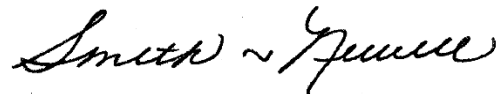
To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

### **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.

A handwritten signature in cursive script, appearing to read "Smith & Newell", written in black ink.

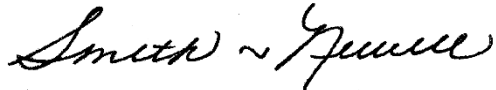
Smith & Newell CPAs  
Yuba City, California  
January 20, 2024

**ACCOUNTANT'S COMPILATION REPORT**

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

Management is responsible for the accompanying Financial Transactions Report of Hidden Valley Lake Community Service District, which comprise the Statement of Net Position as of June 30, 2023 and the related Statement of Revenues, Expenses, and Changes in Fund Net Position for the year then ended (the "Financial Statements") in the accompanying prescribed form of the Financial Transactions report to the California State Controller. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Financial Statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form. The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the California State Controller and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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



Smith & Newell CPAs  
Yuba City, California  
January 25, 2024



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

Tuesday, January 9, 2024 – 12:30 P.M.  
Meeting Minutes

The Hidden Valley Lake Community Services District Finance Committee was conducted in the District Boardroom at 19400 Hartmann Road, Hidden Valley Lake, California.

Present were:

Director Jim Freeman  
Director Gary Graves  
Dennis White, General Manager  
Penny Cuadras, Administrative Services Manager  
Trish Wilkinson, Accounting Supervisor  
Alyssa Gordon, Project Manager -Via Teleconference

**CALL TO ORDER**

The meeting was called to order at 12:33 p.m. by Director Graves.

**APPROVAL OF AGENDA**

Motion by Director Freeman to approve the Tuesday, January 9, 2023, Finance Committee agenda as presented.

Seconded by Director Graves

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

Tuesday January 9, 2023, Finance Committee Agenda approved by roll call vote.

**REVIEW AND POSSIBLE RECOMMENDATION:**

**Monthly Financial Reports & Disbursements**

The Committee reviewed and discussed the financial reports for the period ending December 31, 2023. Staff addressed inquiries as presented by the Committee.

**REVIEW AND POSSIBLE RECOMMENDATION:**

**Projects Update**

Updates provided by Alyssa Gordon; inquiries addressed as presented by the committee.

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

Members of the committee expressed appreciation to the staff.

Members of the committee requests staff bring the reserve policy for discussion in February of March.

**ADJOURNMENT**

Motion by Director Freeman to adjourn the meeting at 1:36 p.m. Seconded by Director Graves

Motion carries to adjourn the meeting at 12:45 p.m.



## HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

### BOARD OF DIRECTORS REGULAR MEETING

**TUESDAY, JANUARY 16, 2024– 7:00 PM  
MEETING MINUTES**

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

**Directors Present:**

Director Claude Brown, President  
Director Gary Graves  
Director Jim Lieberman

**Absent:**

Director Sean Millerick, Vice President

**Staff Present:**

Dennis White, General Manager,  
Trish Wilkinson, Accounting Supervisor  
Hannah Davidson, Water Resources Specialist

**Via Teleconference:**

Director Jim Freeman  
Alyssa Gordon, Project Manager

#### **CALL TO ORDER**

The meeting was called to order at 7:04 p.m. by Director Brown.

#### **APPROVAL OF AGENDA**

Motion by Director Lieberman to Approve the January 16, 2024, Regular Board Agenda.  
Seconded by Director Graves.

**Roll Call Vote:**

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (1) Director Millerick

Motion carries to approve the January 16, 2024, Regular Board Agenda as presented.

#### **BOARD OF DIRECTORS NOMINATION AND ELECTION OF OFFICERS**

##### **Election of the Board President for the 2024 calendar year**

Director Brown Opened Nominations For The Board President

Director Graves nominated Director Millerick. Seconded by Director Lieberman

**Roll Call Vote:**

AYES: (3) Directors, Graves, Freeman, and Lieberman

NAYS: (1) Director Brown

ABSTAIN: (0)

ABSENT: (1) Director Millerick

Motion Carried by Majority Vote to Appoint Director Millerick as Board President for the 2024 Calendar Year.

##### **Election of the Vice President for the 2024 calendar year**

Director Brown opened nominations for the Vice President.

Director Lieberman nominated Director Freeman. Seconded by Director Graves.



Nomination accepted by Director Freeman.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (1) Director Millerick

Motion Carried to Appoint Director Freeman as Vice President for the 2024 Calendar Year.

Gavel passed to Vice President Freeman to chair the meeting, in the absence of President Millerick.

### **APPOINTMENT OF BOARD MEMBERS TO STANDING AND/OR AD-HOC COMMITTEES**

Motion by Director Freeman to table appointment to committees until February to allow vacant seat to be filled.

### **CONSENT CALENDAR**

Moved by Director Graves to approve the Consent Calendar as presented. Seconded by Director Lieberman.

- A. **MINUTES**: Approval of the December 12, 2023, Finance Committee Meeting Minutes
- B. **MINUTES**: Approval of the December 19, 2023, Regular Board of Directors Meeting Minutes
- C. **DISBURSEMENTS**: Check #002236 - #002338 including drafts and payroll for a total of \$636,964.51.

No Further Discussion

No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (1) Director Millerick

Motion Carried to Approve the Consent Calendar as presented.

### **BOARD COMMITTEE REPORTS**

Finance Committee: Met 1/12.

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: Met at the Court House.

Trane Energy Resilience Ad Hoc Committee: Met 12/28/2023.

Board List of Priorities update provided by Staff.

### **STAFF REPORTS**

Financial Report: No Comments

Administration/Customer Services Report: Five vacant homes remain locked off.

Field Operation Report: Thank you to staff for repair on Hidden Valley Road and all the work the staff does.

ACWA State Legislative Committee: Legislative update provided by Hannah Davidson.

Projects Update: Update provided by Alyssa Gordon.

General Manager Report: The General Manager expressed appreciation to Director Brown for his dedicated service as a member of the Board of Directors and his efforts to push the underground projects forward.

Director Brown expressed his reason for applying for the position as a Director for CSD was to “*get things done, not to sit back and just complain.*”

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

**Authorize the General Manager to Award the Construction Contract for the Backup Power Reliability Project to SCC Electric, to Contract with SCC Electric, and to issue the Notice to Proceed with Construction According to the Contract Terms**

Motion by Director Graves to Authorize the General Manager to Award the Construction Contract for the Backup Power Reliability Project to SCC Electric, to Contract with SCC Electric, and to issue the Notice to Proceed with Construction According to the Contract Terms. Seconded by Director Lieberman

No further Discussion  
No Public Comment

Roll Call Vote:  
AYES: (4) Directors Brown, Graves, Lieberman, and Freeman  
NAYS: (0)  
ABSTAIN: (0)  
ABSENT: (1) Director Millerick

Motion Carried to Authorize the General Manager to Award the Construction Contract for the Backup Power Reliability Project to SCC Electric, to Contract with SCC Electric, and to issue the Notice to Proceed with Construction According to the Contract Terms

**DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to Award the Construction Management & Inspection Contract for the Backup Power Reliability Project to Alpha CM, to Contract with Alpha CM, and to Issue the Notice to Proceed with Construction Management & Inspection According to the Contract Terms**

Motion by Director Lieberman Authorize the General Manager to Award the Construction Management & Inspection Contract for the Backup Power Reliability Project to Alpha CM, to Contract with Alpha CM, and to Issue the Notice to Proceed with Construction Management & Inspection According to the Contract Terms to. Seconded by Director Graves.

No further Discussion  
No Public Comment

Roll Call Vote:  
AYES: (4) Directors Brown, Graves, Lieberman, and Freeman  
NAYS: (0)  
ABSTAIN: (0)  
ABSENT: (1) Director Millerick

Motion Carried to Authorize the General Manager to Award the Construction Management & Inspection Contract for the Backup Power Reliability Project to Alpha CM, to Contract with Alpha CM, and to Issue the Notice to Proceed with Construction Management & Inspection According to the Contract Terms to. Seconded by Director Graves.

**DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to Enter into a Non-Disclosure Agreement with PG&E**

Motion by Director Graves to Authorize the General Manager to Enter into a Non-Disclosure Agreement with PG&E. Seconded by Director Lieberman.

No further Discussion  
No Public Comment

Roll Call Vote:  
AYES: (4) Directors Brown, Graves, Lieberman, and Freeman  
NAYS: (0)  
ABSTAIN: (0)  
ABSENT: (1) Director Millerick

Motion Carried to Authorize the General Manager to Enter into a Non-Disclosure Agreement with PG&E.

**PUBLIC COMMENT**

Members of the public thanked Director Brown for a good year and his hard work and accomplishments.







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#<br>INVOICES | TOTAL<br>AMOUNT | 1099 | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------|---------------------------|-----------------|-----------------|------|-----------------|-----------------------|---------------|
| 01-1046 | RAINBOW AGRICULTURAL SERV |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 70.78         |
| 01-11   | STATE OF CALIFORNIA EDD   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,393.26      |
| 01-111  | JAMES DAY CONSTRUCTION, I |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 3,064.00      |
| 01-1392 | MEDIACOM                  |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 260.68        |
| 01-1705 | SPECIAL DISTRICT RISK MAN |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 23,894.30     |
| 01-1722 | US DEPARTMENT OF THE TREA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 3,516.75      |
| 01-1751 | USA BLUE BOOK             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,473.05      |
| 01-1961 | ACWA/JPIA                 |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 581.96        |
| 01-21   | CALIFORNIA PUBLIC EMPLOYE |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 7,808.41      |
| 01-2111 | DATAPROSE, LLC            |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,184.72      |
| 01-2195 | TELSTAR INSTRUMENTS       |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 18,051.99     |
| 01-2283 | ARMED FORCE PEST CONTROL, |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 102.50        |
| 01-2532 | WIPF CONSTRUCTION         |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 11,745.00     |
| 01-2538 | HARDESTER'S MARKETS & HAR |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 183.03        |
| 01-2585 | TYLER TECHNOLOGY          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,588.10      |
| 01-2598 | VERIZON WIRELESS          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 782.44        |
| 01-2674 | EUREKA OXYGEN CO.         |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 234.39        |
| 01-2749 | NAPA AUTO PARTS           |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 56.11         |
| 01-2788 | GHD                       |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 3,758.57      |
| 01-2816 | ELAN CARDMEMBER SERVICE   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 8,084.01      |
| 01-2820 | ALPHA ANALYTICAL LABORATO |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 4,071.00      |
| 01-2823 | GARDENS BY JILLIAN        |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 100.00        |
| 01-2825 | NATIONWIDE RETIREMENT SOL |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,400.00      |
| 01-2842 | COASTLAND CIVIL ENGINEERI |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 255.00        |
| 01-2860 | WESTGATE PETROLEUM CO., I |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,777.91      |
| 01-2880 | MIDDLETOWN COPY & PRINT   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 42.90         |
| 01-2909 | STREAMLINE                |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 124.50        |

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#<br>INVOICES | TOTAL<br>AMOUNT | 1099 | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------|---------------------------|-----------------|-----------------|------|-----------------|-----------------------|---------------|
| 01-2926 | THATCHER COMPANY, INC.    |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 3,636.28      |
| 01-2928 | WIN-911 SOFTWARE          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 400.00        |
| 01-2944 | AQUATIC HARVESTING        |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 50,000.00     |
| 01-2945 | APPLIED TECHNOLOGY SOLUTI |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 546.75        |
| 01-2950 | AFLAC                     |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 251.36        |
| 01-2951 | JENFITCH, LLC             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 7,650.84      |
| 01-3022 | WELLS FARGO FINANCIAL LEA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 187.08        |
| 01-3027 | DONNA MAHONEY             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 32.75         |
| 01-3028 | POTRERO HILLS LANDFILL, I |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 7,327.00      |
| 01-3054 | SMALLCOMB, LISA           |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 39.60         |
| 01-3061 | ODP BUSINESS SOLUTIONS, L |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 438.43        |
| 01-3071 | BARTKIEWICZ, KRONICK & SH |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,912.50      |
| 01-3076 | UBEO WEST, LLC            |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 160.41        |
| 01-3086 | CLEARLAKE PAPER SUPPLY    |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 153.39        |
| 01-3087 | SERVICO BUILDING MAINTENA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,110.29      |
| 01-3090 | JARROD CUNNINGHAM         |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 19.85         |
| 01-3093 | LAKE COUNTY WASTE SOLUTIO |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 302.50        |
| 01-3099 | RANCHO LANDSCAPE SUPPLY   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 257.40        |
| 01-8    | AT&T                      |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 667.97        |
| 01-9    | PACIFIC GAS & ELECTRIC CO |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 88,437.55     |

\*\*\* FUND TOTALS \*\*\*

263,137.31

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#<br>INVOICES | TOTAL<br>AMOUNT | 1099 | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------|---------------------------|-----------------|-----------------|------|-----------------|-----------------------|---------------|
| 01-1    | MISCELLANEOUS VENDOR      |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 485.02        |
| 01-1046 | RAINBOW AGRICULTURAL SERV |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 70.77         |
| 01-11   | STATE OF CALIFORNIA EDD   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,194.71      |
| 01-111  | JAMES DAY CONSTRUCTION, I |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,642.00      |
| 01-1392 | MEDIACOM                  |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 260.67        |
| 01-1659 | WAGNER & BONSIGNORE CCE   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 93.02         |
| 01-1705 | SPECIAL DISTRICT RISK MAN |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 23,894.27     |
| 01-1722 | US DEPARTMENT OF THE TREA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 3,345.90      |
| 01-1751 | USA BLUE BOOK             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 351.22        |
| 01-1961 | ACWA/JPIA                 |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 581.96        |
| 01-21   | CALIFORNIA PUBLIC EMPLOYE |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 7,192.21      |
| 01-2111 | DATAPROSE, LLC            |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,184.70      |
| 01-2283 | ARMED FORCE PEST CONTROL, |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 102.50        |
| 01-2538 | HARDESTER'S MARKETS & HAR |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 145.00        |
| 01-2582 | SWRCB ACCOUNTING OFFICE   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 8,343.72      |
| 01-2585 | TYLER TECHNOLOGY          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,588.10      |
| 01-2598 | VERIZON WIRELESS          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 782.44        |
| 01-2674 | EUREKA OXYGEN CO.         |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 234.39        |
| 01-2702 | PACE SUPPLY CORP          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 558.77        |
| 01-2749 | NAPA AUTO PARTS           |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 56.10         |
| 01-2788 | GHD                       |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 4,471.75      |
| 01-2816 | ELAN CARDMEMBER SERVICE   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 9,100.25      |
| 01-2819 | SWRCB - DWOCP             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 60.00         |
| 01-2820 | ALPHA ANALYTICAL LABORATO |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,830.00      |
| 01-2823 | GARDENS BY JILLIAN        |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 100.00        |
| 01-2825 | NATIONWIDE RETIREMENT SOL |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,400.00      |
| 01-2827 | SMITH CONSTRUCTION        |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,450.00      |



VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

| VENDOR  | NAME                      | NO#<br>INVOICES | TOTAL<br>AMOUNT | 1099 | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------|---------------------------|-----------------|-----------------|------|-----------------|-----------------------|---------------|
| 01-2842 | COASTLAND CIVIL ENGINEERI |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 19,713.95     |
| 01-2860 | WESTGATE PETROLEUM CO., I |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,777.89      |
| 01-2878 | BADGER METER              |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,200.08      |
| 01-2880 | MIDDLETOWN COPY & PRINT   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 42.90         |
| 01-2909 | STREAMLINE                |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 124.50        |
| 01-2928 | WIN-911 SOFTWARE          |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 400.00        |
| 01-2945 | APPLIED TECHNOLOGY SOLUTI |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 546.75        |
| 01-2950 | AFLAC                     |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 251.36        |
| 01-3022 | WELLS FARGO FINANCIAL LEA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 187.08        |
| 01-3027 | DONNA MAHONEY             |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 32.75         |
| 01-3054 | SMALLCOMB, LISA           |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 39.60         |
| 01-3061 | ODP BUSINESS SOLUTIONS, L |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 438.39        |
| 01-3071 | BARTKIEWICZ, KRONICK & SH |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 2,437.50      |
| 01-3076 | UBEO WEST, LLC            |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 160.41        |
| 01-3079 | PUMPMAN NORCAL            |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,956.87      |
| 01-3086 | CLEARLAKE PAPER SUPPLY    |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 153.37        |
| 01-3087 | SERVICO BUILDING MAINTENA |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 555.15        |
| 01-3090 | JARROD CUNNINGHAM         |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 19.85         |
| 01-3093 | LAKE COUNTY WASTE Solutio |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 302.48        |
| 01-3095 | BRELJE & RACE CONSULTING  |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 16,860.00     |
| 01-3099 | RANCHO LANDSCAPE SUPPLY   |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 257.40        |
| 01-3103 | MIDDLETOWN RANCHERIA      |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 1,406.13      |
| 01-8    | AT&T                      |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 667.96        |
| 01-9    | PACIFIC GAS & ELECTRIC CO |                 |                 | N    |                 | FUND TOTAL FOR VENDOR | 46,350.18     |

\*\*\* FUND TOTALS \*\*\*

170,402.02

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

| VENDOR              | NAME      | NO#<br>INVOICES | TOTAL<br>AMOUNT | 1099<br>ACCT NO# | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------------------|-----------|-----------------|-----------------|------------------|-----------------|-----------------------|---------------|
| 01-2893             | U.S. BANK |                 |                 | N                |                 | FUND TOTAL FOR VENDOR | 32,005.75     |
| *** FUND TOTALS *** |           |                 |                 |                  |                 |                       | 32,005.75     |

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 218 CIEDEB REDEMPTION FUN

SORTED BY FUND

| VENDOR              | NAME    | NO#<br>INVOICES | TOTAL<br>AMOUNT | 1099<br>ACCT NO# | G/L<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|---------------------|---------|-----------------|-----------------|------------------|-----------------|-----------------------|---------------|
| 01-1636             | US BANK |                 |                 | N                |                 | FUND TOTAL FOR VENDOR | 147,735.84    |
| *** FUND TOTALS *** |         |                 |                 |                  |                 |                       | 147,735.84    |

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

| VENDOR                | NAME      | NO#<br>INVOICES | TOTAL<br>AMOUNT | 1099<br>ACCT NO# | G/L<br>NAME           | G/L<br>AMOUNT |
|-----------------------|-----------|-----------------|-----------------|------------------|-----------------------|---------------|
| 01-3105               | U.S. BANK |                 |                 | N                | FUND TOTAL FOR VENDOR | 52,421.88     |
| *** FUND TOTALS ***   |           |                 |                 |                  |                       | 52,421.88     |
| *** REPORT TOTALS *** |           |                 | 665,702.80      |                  |                       | 665,702.80    |

\*G / L EXPENSE DISTRIBUTION\*

| ACCOUNT NUMBER | ACCOUNT NAME               | AMOUNT    |
|----------------|----------------------------|-----------|
| 120 2075       | AFLAC                      | 251.36    |
| 120 2088       | SURVIVOR BENEFITS - PERS   | 14.37     |
| 120 2090       | PERS PAYABLE               | 3,394.63  |
| 120 2091       | FIT PAYABLE                | 2,153.76  |
| 120 2092       | CIT PAYABLE                | 914.45    |
| 120 2093       | SOCIAL SECURITY PAYABLE    | 15.50     |
| 120 2094       | MEDICARE PAYABLE           | 665.93    |
| 120 2095       | S D I PAYABLE              | 496.61    |
| 120 2099       | DEFERRED COMP - 457 PLAN   | 1,400.00  |
| 120 5-00-5025  | RETIREE HEALTH BENEFITS    | 1,696.93  |
| 120 5-00-5060  | GASOLINE, OIL & FUEL       | 2,777.91  |
| 120 5-00-5061  | VEHICLE MAINT              | 5,600.47  |
| 120 5-00-5074  | INSURANCE                  | 101.71    |
| 120 5-00-5080  | MEMBERSHIP & SUBSCRIPTIONS | 194.44    |
| 120 5-00-5092  | POSTAGE & SHIPPING         | 688.53    |
| 120 5-00-5121  | LEGAL SERVICES             | 1,912.50  |
| 120 5-00-5122  | ENGINEERING SERVICES       | 4,013.57  |
| 120 5-00-5130  | PRINTING & PUBLICATION     | 496.19    |
| 120 5-00-5145  | EQUIPMENT RENTAL           | 347.49    |
| 120 5-00-5148  | OPERATING SUPPLIES         | 11,749.29 |
| 120 5-00-5150  | REPAIR & REPLACE           | 25,023.99 |
| 120 5-00-5155  | MAINT BLDG & GROUNDS       | 202.50    |
| 120 5-00-5156  | CUSTODIAL SERVICES         | 1,110.29  |
| 120 5-00-5160  | SLUDGE DISPOSAL            | 19,072.00 |
| 120 5-00-5165  | TERTIARY POND MAINTENANCE  | 50,000.00 |
| 120 5-00-5191  | TELEPHONE                  | 1,711.09  |
| 120 5-00-5192  | ELECTRICITY                | 88,437.55 |
| 120 5-00-5193  | OTHER UTILITIES            | 302.50    |
| 120 5-00-5194  | IT SERVICES                | 3,534.85  |

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T   R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

## \*G/L EXPENSE DISTRIBUTION\*

| ACCOUNT NUMBER | ACCOUNT NAME                   | AMOUNT     |
|----------------|--------------------------------|------------|
| 120 5-00-5195  | ENV/MONITORING                 | 4,071.00   |
| 120 5-00-5315  | SAFETY EQUIPMENT               | 706.11     |
| 120 5-10-5010  | SALARIES & WAGES               | 300.26     |
| 120 5-10-5020  | EMPLOYEE BENEFITS              | 7,805.27   |
| 120 5-10-5021  | RETIREMENT BENEFITS            | 2,149.48   |
| 120 5-10-5090  | OFFICE SUPPLIES                | 438.61     |
| 120 5-10-5170  | TRAVEL MILEAGE                 | 72.35      |
| 120 5-10-5179  | ADM MISC EXPENSES              | 42.98      |
| 120 5-30-5010  | SALARIES & WAGES               | 362.15     |
| 120 5-30-5020  | EMPLOYEE BENEFITS              | 12,395.28  |
| 120 5-30-5021  | RETIREMENT BENEFITS            | 2,249.93   |
| 120 5-30-5022  | CLOTHING ALLOWANCE             | 239.81     |
| 120 5-30-5090  | OFFICE SUPPLIES                | 223.02     |
| 120 5-30-5170  | TRAVEL MILEAGE                 | 19.85      |
| 120 5-40-5010  | DIRECTORS COMPENSATION         | 19.15      |
| 120 5-40-5020  | DIRECTOR BENEFITS              | 5.75       |
| 120 5-40-5030  | DIRECTOR HEALTH BENEFITS       | 3,755.90   |
|                | ** FUND TOTAL **               | 263,137.31 |
| 130 1052       | ACCTS REC WATER USE            | 485.02     |
| 130 2075       | AFLAC                          | 251.36     |
| 130 2088       | SURVIVOR BENEFITS - PERS       | 13.53      |
| 130 2090       | PERS PAYABLE                   | 3,182.04   |
| 130 2091       | FIT PAYABLE                    | 2,091.75   |
| 130 2092       | CIT PAYABLE                    | 826.43     |
| 130 2093       | SOCIAL SECURITY PAYABLE        | 15.50      |
| 130 2094       | MEDICARE PAYABLE               | 611.64     |
| 130 2095       | S D I PAYABLE                  | 472.56     |
| 130 2099       | DEFERRED COMP - PLAN 457 PAYAB | 1,400.00   |
| 130 5-00-5025  | RETIREE HEALTH BENEFITS        | 1,696.92   |
| 130 5-00-5060  | GASOLINE, OIL & FUEL           | 2,777.89   |
| 130 5-00-5061  | VEHICLE MAINT                  | 5,600.46   |
| 130 5-00-5074  | INSURANCE                      | 101.71     |
| 130 5-00-5080  | MEMBERSHIP & SUBSCRIPTIONS     | 194.43     |
| 130 5-00-5092  | POSTAGE & SHIPPING             | 688.53     |
| 130 5-00-5121  | LEGAL SERVICES                 | 1,537.50   |
| 130 5-00-5122  | ENGINEERING SERVICES           | 255.00     |
| 130 5-00-5123  | OTHER PROFESSIONAL SERVICES    | 93.02      |
| 130 5-00-5130  | PRINTING & PUBLICATION         | 496.17     |
| 130 5-00-5145  | EQUIPMENT RENTAL               | 347.49     |
| 130 5-00-5150  | REPAIR & REPLACE               | 6,367.93   |
| 130 5-00-5155  | MAINT BLDG & GROUNDS           | 202.50     |
| 130 5-00-5156  | CUSTODIAL SERVICES             | 555.15     |
| 130 5-00-5191  | TELEPHONE                      | 1,711.07   |
| 130 5-00-5192  | ELECTRICITY                    | 46,350.18  |
| 130 5-00-5193  | OTHER UTILITIES                | 302.48     |
| 130 5-00-5194  | IT SERVICES                    | 5,734.93   |

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 223 WATER BOND 2023A

SORTED BY FUND

\*G/L EXPENSE DISTRIBUTION\*

| ACCOUNT NUMBER | ACCOUNT NAME               | AMOUNT     |
|----------------|----------------------------|------------|
| 130 5-00-5195  | ENV/MONITORING             | 1,830.00   |
| 130 5-00-5198  | ANNUAL OPERATING FEES      | 8,343.72   |
| 130 5-00-5315  | SAFETY EQUIPMENT           | 706.10     |
| 130 5-10-5010  | SALARIES & WAGES           | 300.23     |
| 130 5-10-5020  | EMPLOYEE BENEFITS          | 7,805.16   |
| 130 5-10-5021  | RETIREMENT BENEFITS        | 2,149.48   |
| 130 5-10-5090  | OFFICE SUPPLIES            | 438.56     |
| 130 5-10-5170  | TRAVEL MILEAGE             | 72.35      |
| 130 5-10-5179  | ADM MISC EXPENSES          | 42.97      |
| 130 5-30-5010  | SALARIES & WAGES           | 307.68     |
| 130 5-30-5020  | EMPLOYEE BENEFITS          | 12,308.90  |
| 130 5-30-5021  | RETIREMENT BENEFITS        | 1,847.16   |
| 130 5-30-5022  | CLOTHING ALLOWANCE         | 239.79     |
| 130 5-30-5063  | CERTIFICATIONS             | 60.00      |
| 130 5-30-5090  | OFFICE SUPPLIES            | 223.00     |
| 130 5-30-5170  | TRAVEL MILEAGE             | 19.85      |
| 130 5-40-5010  | DIRECTORS COMPENSATION     | 19.10      |
| 130 5-40-5020  | DIRECTOR BENEFITS          | 5.75       |
| 130 5-40-5030  | DIRECTOR HEALTH BENEFITS   | 3,755.89   |
| 130 5-70-7204  | RELIABLE WATER SUPPLY      | 45,563.14  |
|                | ** FUND TOTAL **           | 170,402.02 |
| 215 5-00-5522  | INTEREST ON LONG-TERM DEBT | 32,005.75  |
|                | ** FUND TOTAL **           | 32,005.75  |
| 218 5-00-5522  | INTEREST ON LONG-TERM DEBT | 21,985.09  |
| 218 5-00-5595  | CIEDB LOAN ANNUAL FEE      | 3,790.53   |
| 218 5-00-5599  | PRINCIPAL PMT              | 121,960.22 |
|                | ** FUND TOTAL **           | 147,735.84 |
| 223 5-00-5522  | INTEREST ON LONG-TERM DEBT | 52,421.88  |
|                | ** FUND TOTAL **           | 52,421.88  |

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 \*\* TOTAL \*\* 665,702.80

NO ERRORS

SELECTION CRITERIA

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

REPORTING: PAID ITEMS ,G/L DIST

|                  | =====PAYMENT DATES=====    | =====ITEM DATES=====      | =====POSTING DATES=====   |
|------------------|----------------------------|---------------------------|---------------------------|
| PAID ITEMS DATES | : 1/02/2024 THRU 1/31/2024 | 0/00/0000 THRU 99/99/9999 | 0/00/0000 THRU 99/99/9999 |

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PRINT OPTIONS

REPORT SEQUENCE: FUND  
G/L EXPENSE DISTRIBUTION: YES  
CHECK RANGE: 000000 THRU 999999  
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE   | % OF<br>BUDGET |
|------------------------------------|---------------------|-------------------|------------------------|---------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                     |                   |                        |                     |                |
| ALL REVENUE                        | <u>2,381,939.00</u> | <u>170,835.22</u> | <u>1,369,076.56</u>    | <u>1,012,862.44</u> | <u>57.48</u>   |
| TOTAL REVENUES                     | <u>2,381,939.00</u> | <u>170,835.22</u> | <u>1,369,076.56</u>    | <u>1,012,862.44</u> | <u>57.48</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                     |                   |                        |                     |                |
| NON-DEPARTMENTAL                   | 1,146,098.00        | 225,330.03        | 795,976.71             | 350,121.29          | 69.45          |
| ADMINISTRATION                     | 456,334.00          | 31,515.04         | 262,463.63             | 193,870.37          | 57.52          |
| FIELD                              | 488,235.00          | 40,462.92         | 299,982.30             | 188,252.70          | 61.44          |
| DIRECTORS                          | 52,772.00           | 3,880.80          | 25,578.20              | 27,193.80           | 48.47          |
| CAPITAL PROJECTS & EQUIP           | <u>238,500.00</u>   | <u>0.00</u>       | <u>31,338.16</u>       | <u>207,161.84</u>   | <u>13.14</u>   |
| TOTAL EXPENDITURES                 | <u>2,381,939.00</u> | <u>301,188.79</u> | <u>1,415,339.00</u>    | <u>966,600.00</u>   | <u>59.42</u>   |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00                | ( 130,353.57)     | ( 46,262.44)           | 46,262.44           | 0.00           |



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 REVENUES

|   | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE   | % OF<br>BUDGET |
|---|---------------------|-------------------|------------------------|---------------------|----------------|
| 120-4020 INSPECTION FEES                | 1,000.00            | 0.00              | 100.00                 | 900.00              | 10.00          |
| 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              | 7,181.00            | 0.00              | 3,129.60               | 4,051.40            | 43.58          |
| 120-4050 SALES OF RECLAIMED WATER       | 168,451.00          | 1,318.87          | 122,781.84             | 45,669.16           | 72.89          |
| 120-4111 COMM SEWER USE                 | 85,538.00           | 5,496.91          | 52,784.76              | 32,753.24           | 61.71          |
| 120-4112 GOV'T SEWER USE                | 1,200.00            | 117.47            | 813.96                 | 386.04              | 67.83          |
| 120-4116 SEWER USE CHARGES              | 1,913,136.00        | 159,793.85        | 1,119,505.85           | 793,630.15          | 58.52          |
| 120-4210 LATE FEE                       | 25,000.00           | 3,328.22          | 24,845.30              | 154.70              | 99.38          |
| 120-4300 MISC INCOME                    | 500.00              | 1.04              | 92.79                  | 407.21              | 18.56          |
| 120-4310 OTHER INCOME                   | 2,000.00            | 22.44             | 355.68                 | 1,644.32            | 17.78          |
| 120-4320 FEMA/CalOES GRANTS             | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 120-4325 GRANTS                         | 0.00                | 0.00              | 41,062.15 (            | 41,062.15)          | 0.00           |
| 120-4505 LEASE INCOME                   | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 120-4550 INTEREST INCOME                | 1,200.00            | 756.42            | 2,854.63 (             | 1,654.63)           | 237.89         |
| 120-4580 TRANSFERS IN                   | 176,733.00          | 0.00              | 0.00                   | 176,733.00          | 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              | 750.00 (               | 750.00)             | 0.00           |
| <b>TOTAL REVENUES</b>                   | <b>2,381,939.00</b> | <b>170,835.22</b> | <b>1,369,076.56</b>    | <b>1,012,862.44</b> | <b>57.48</b>   |
|   | =====               | =====             | =====                  | =====               | =====          |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|-------------------|-------------------|------------------------|-------------------|----------------|
| 120-5-00-5010 SALARY & WAGES             | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 120-5-00-5020 EMPLOYEE BENEFITS          | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 120-5-00-5021 RETIREMENT BENEFITS        | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 120-5-00-5024 WORKERS' COMP INSURANCE    | 18,613.33         | 0.00              | 18,613.33              | 0.00              | 100.00         |
| 120-5-00-5025 RETIREE HEALTH BENEFITS    | 18,533.00         | 848.46            | 5,260.97               | 13,272.03         | 28.39          |
| 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         | 2,777.91          | 10,132.56              | 19,867.44         | 33.78          |
| 120-5-00-5061 VEHICLE MAINT              | 26,415.00         | 5,599.35          | 17,165.64              | 9,249.36          | 64.98          |
| 120-5-00-5062 TAXES & LIC                | 800.00            | 0.00              | 110.88                 | 689.12            | 13.86          |
| 120-5-00-5074 INSURANCE                  | 132,675.72        | 101.71            | 132,675.72             | 0.00              | 100.00         |
| 120-5-00-5075 BANK FEES                  | 35,000.00         | 2,428.71          | 16,530.81              | 18,469.19         | 47.23          |
| 120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS | 13,000.95         | 194.44            | 12,249.40              | 751.55            | 94.22          |
| 120-5-00-5092 POSTAGE & SHIPPING         | 9,000.00          | 688.53            | 5,085.35               | 3,914.65          | 56.50          |
| 120-5-00-5110 CONTRACTUAL SERVICES       | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 120-5-00-5121 LEGAL SERVICES             | 20,000.00         | 1,912.50          | 14,879.66              | 5,120.34          | 74.40          |
| 120-5-00-5122 ENGINEERING SERVICES       | 75,000.00         | 4,013.57          | 16,779.42              | 58,220.58         | 22.37          |
| 120-5-00-5123 OTHER PROFESSIONAL SERVICE | 2,910.00          | 0.00              | 396.50                 | 2,513.50          | 13.63          |
| 120-5-00-5125 OPEB                       | 12,500.00         | 0.00              | 0.00                   | 12,500.00         | 0.00           |
| 120-5-00-5126 AUDIT SERVICES             | 7,500.00          | 0.00              | 0.00                   | 7,500.00          | 0.00           |
| 120-5-00-5130 PRINTING & PUBLICATION     | 8,000.00          | 496.19            | 3,675.70               | 4,324.30          | 45.95          |
| 120-5-00-5135 NEWSLETTER                 | 1,000.00          | 0.00              | 357.50                 | 642.50            | 35.75          |
| 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           | 6,500.00          | 347.49            | 3,109.41               | 3,390.59          | 47.84          |
| 120-5-00-5148 OPERATING SUPPLIES         | 85,000.00         | 11,749.29         | 44,029.72              | 40,970.28         | 51.80          |
| 120-5-00-5150 REPAIR & REPLACE           | 183,800.00        | 25,023.99         | 162,686.59             | 21,113.41         | 88.51          |
| 120-5-00-5155 MAINT BLDG & GROUNDS       | 12,000.00         | 202.50            | 5,988.29               | 6,011.71          | 49.90          |
| 120-5-00-5156 CUSTODIAL SERVICES         | 17,500.00         | 1,110.29          | 7,510.25               | 9,989.75          | 42.92          |
| 120-5-00-5157 SECURITY                   | 1,000.00          | 0.00              | 324.00                 | 676.00            | 32.40          |
| 120-5-00-5160 SLUDGE DISPOSAL            | 42,000.00         | 19,072.00         | 37,259.74              | 4,740.26          | 88.71          |
| 120-5-00-5165 TERTIARY POND MAINTENANCE  | 50,000.00         | 50,000.00         | 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                  | 18,000.00         | 1,711.09          | 11,231.06              | 6,768.94          | 62.39          |
| 120-5-00-5192 ELECTRICITY                | 155,000.00        | 88,437.55         | 122,136.34             | 32,863.66         | 78.80          |
| 120-5-00-5193 OTHER UTILITIES            | 3,500.00          | 302.50            | 1,782.78               | 1,717.22          | 50.94          |
| 120-5-00-5194 IT SERVICES                | 35,000.00         | 3,534.85          | 10,595.08              | 24,404.92         | 30.27          |
| 120-5-00-5195 ENV/MONITORING             | 50,000.00         | 4,071.00          | 30,122.25              | 19,877.75         | 60.24          |
| 120-5-00-5196 RISK MANAGEMENT            | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 120-5-00-5198 ANNUAL OPERATING FEES      | 26,000.00         | 0.00              | 25,885.00              | 115.00            | 99.56          |
| 120-5-00-5310 EQUIPMENT - FIELD          | 1,200.00          | 0.00              | 0.00                   | 1,200.00          | 0.00           |
| 120-5-00-5311 EQUIPMENT - OFFICE         | 1,200.00          | 0.00              | 620.98                 | 579.02            | 51.75          |
| 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          | 706.11            | 2,922.88               | 577.12            | 83.51          |
| 120-5-00-5317 COVID-19                   | 7,500.00          | 0.00              | 257.40                 | 7,242.60          | 3.43           |
| 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              | 134.00                 | 116.00            | 53.60          |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

|  | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|---------------------|-------------------|------------------------|-------------------|----------------|
| 120-5-00-5580 TRANSFERS OUT              | 32,200.00           | 0.00              | 25,467.50              | 6,732.50          | 79.09          |
| 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           |
| <b>TOTAL NON-DEPARTMENTAL</b>            | <b>1,146,098.00</b> | <b>225,330.03</b> | <b>795,976.71</b>      | <b>350,121.29</b> | <b>69.45</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 120-5-10-5010 SALARIES & WAGES     | 290,119.00        | 21,006.35         | 163,605.14             | 126,513.86        | 56.39          |
| 120-5-10-5020 EMPLOYEE BENEFITS    | 90,670.00         | 7,805.27          | 45,018.00              | 45,652.00         | 49.65          |
| 120-5-10-5021 RETIREMENT BENEFITS  | 60,245.00         | 2,149.48          | 46,694.69              | 13,550.31         | 77.51          |
| 120-5-10-5063 CERTIFICATIONS       | 500.00            | 0.00              | 0.00                   | 500.00            | 0.00           |
| 120-5-10-5090 OFFICE SUPPLIES      | 4,000.00          | 438.61            | 2,044.12               | 1,955.88          | 51.10          |
| 120-5-10-5170 TRAVEL MILEAGE       | 5,000.00          | 72.35             | 3,292.21               | 1,707.79          | 65.84          |
| 120-5-10-5175 EDUCATION / SEMINARS | 5,000.00          | 0.00              | 1,082.12               | 3,917.88          | 21.64          |
| 120-5-10-5179 ADM MISC EXPENSES    | 800.00            | 42.98             | 727.35                 | 72.65             | 90.92          |
| <b>TOTAL ADMINISTRATION</b>        | <b>456,334.00</b> | <b>31,515.04</b>  | <b>262,463.63</b>      | <b>193,870.37</b> | <b>57.52</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 120-5-30-5010 SALARIES & WAGES     | 282,584.00        | 25,335.03         | 180,284.87             | 102,299.13        | 63.80          |
| 120-5-30-5020 EMPLOYEE BENEFITS    | 135,264.00        | 12,395.28         | 67,910.36              | 67,353.64         | 50.21          |
| 120-5-30-5021 RETIREMENT BENEFITS  | 56,387.00         | 2,249.93          | 46,873.58              | 9,513.42          | 83.13          |
| 120-5-30-5022 CLOTHING ALLOWANCE   | 2,500.00          | 239.81            | 1,608.73               | 891.27            | 64.35          |
| 120-5-30-5063 CERTIFICATIONS       | 1,500.00          | 0.00              | 0.00                   | 1,500.00          | 0.00           |
| 120-5-30-5090 OFFICE SUPPLIES      | 1,000.00          | 223.02            | 601.24                 | 398.76            | 60.12          |
| 120-5-30-5170 TRAVEL MILEAGE       | 5,000.00          | 19.85             | 1,858.52               | 3,141.48          | 37.17          |
| 120-5-30-5175 EDUCATION / SEMINARS | 4,000.00          | 0.00              | 845.00                 | 3,155.00          | 21.13          |
| <b>TOTAL FIELD</b>                 | <b>488,235.00</b> | <b>40,462.92</b>  | <b>299,982.30</b>      | <b>188,252.70</b> | <b>61.44</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|-------------------|-------------------|------------------------|-------------------|----------------|
| 120-5-40-5010 DIRECTORS COMPENSATION   | 3,000.00          | 269.15            | 1,884.05               | 1,115.95          | 62.80          |
| 120-5-40-5020 DIRECTOR BENEFITS        | 230.00            | 5.75              | 40.25                  | 189.75            | 17.50          |
| 120-5-40-5030 DIRECTOR HEALTH BENEFITS | 44,242.00         | 3,605.90          | 22,738.40              | 21,503.60         | 51.40          |
| 120-5-40-5170 TRAVEL MILEAGE           | 200.00            | 0.00              | 915.50 (               | 715.50)           | 457.75         |
| 120-5-40-5175 EDUCATION / SEMINARS     | 1,500.00          | 0.00              | 0.00                   | 1,500.00          | 0.00           |
| 120-5-40-5176 DIRECTOR TRAINING        | 3,600.00          | 0.00              | 0.00                   | 3,600.00          | 0.00           |
| <b>TOTAL DIRECTORS</b>                 | <b>52,772.00</b>  | <b>3,880.80</b>   | <b>25,578.20</b>       | <b>27,193.80</b>  | <b>48.47</b>   |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

120-SEWER ENTERPRISE FUND  
CAPITAL PROJECTS & EQUIP  
EXPENDITURES

|   | CURRENT<br>BUDGET   | CURRENT<br>PERIOD    | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|---|---------------------|----------------------|------------------------|-------------------|----------------|
| 120-5-70-7201 REGULATORY COMPLIANCE       | 25,000.00           | 0.00                 | 12,118.66              | 12,881.34         | 48.47          |
| 120-5-70-7202 DISASTER MITIGATION         | 183,500.00          | 0.00                 | 19,219.50              | 164,280.50        | 10.47          |
| 120-5-70-7203 DISASTER RECOVERY           | 0.00                | 0.00                 | 0.00                   | 0.00              | 0.00           |
| 120-5-70-7205 RISK MANAGEMENT             | 30,000.00           | 0.00                 | 0.00                   | 30,000.00         | 0.00           |
| 120-5-70-7206 RECORDS RETENTION           | 0.00                | 0.00                 | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b> | <b>238,500.00</b>   | <b>0.00</b>          | <b>31,338.16</b>       | <b>207,161.84</b> | <b>13.14</b>   |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,381,939.00</b> | <b>301,188.79</b>    | <b>1,415,339.00</b>    | <b>966,600.00</b> | <b>59.42</b>   |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b> | <b>0.00</b>         | <b>( 130,353.57)</b> | <b>( 46,262.44)</b>    | <b>46,262.44</b>  | <b>0.00</b>    |

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE   | % OF<br>BUDGET |
|------------------------------------|---------------------|-------------------|------------------------|---------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                     |                   |                        |                     |                |
| ALL REVENUE                        | <u>7,094,235.00</u> | <u>490,446.54</u> | <u>3,360,919.75</u>    | <u>3,733,315.25</u> | <u>47.38</u>   |
| TOTAL REVENUES                     | <u>7,094,235.00</u> | <u>490,446.54</u> | <u>3,360,919.75</u>    | <u>3,733,315.25</u> | <u>47.38</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                     |                   |                        |                     |                |
| NON-DEPARTMENTAL                   | 2,112,556.00        | 269,344.81        | 1,536,436.58           | 576,119.42          | 72.73          |
| ADMINISTRATION                     | 455,534.00          | 31,514.90         | 262,724.78             | 192,809.22          | 57.67          |
| FIELD                              | 487,535.00          | 36,226.04         | 275,996.77             | 211,538.23          | 56.61          |
| DIRECTORS                          | 54,172.00           | 3,880.74          | 26,392.77              | 27,779.23           | 48.72          |
| CAPITAL PROJECTS & EQUIP           | <u>6,241,012.00</u> | <u>45,563.14</u>  | <u>1,030,034.17</u>    | <u>5,210,977.83</u> | <u>16.50</u>   |
| TOTAL EXPENDITURES                 | <u>9,350,809.00</u> | <u>386,529.63</u> | <u>3,131,585.07</u>    | <u>6,219,223.93</u> | <u>33.49</u>   |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 2,256,574.00)     | 103,916.91        | 229,334.68             | ( 2,485,908.68)     | 10.16-         |



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND

REVENUES

|   | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE   | % OF<br>BUDGET |
|---|---------------------|-------------------|------------------------|---------------------|----------------|
| 130-4035 RECONNECT FEE                  | 12,000.00           | 875.00            | 9,995.00               | 2,005.00            | 83.29          |
| 130-4036 DEVELOPER FEES WATER           | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 130-4038 COMM WATER METER INSTALL       | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 130-4039 WATER CONNECTION FEE           | 1,645.00            | 0.00              | 1,377.00               | 268.00              | 83.71          |
| 130-4040 LIEN RECORDING FEES            | 1,200.00            | 117.24            | 1,011.48               | 188.52              | 84.29          |
| 130-4045 AVAILABILITY FEES              | 28,000.00           | 0.00              | 12,398.40              | 15,601.60           | 44.28          |
| 130-4110 COMM WATER USE                 | 142,776.00          | 6,810.37          | 77,278.46              | 65,497.54           | 54.13          |
| 130-4111 BULK WATER SALES               | 32,000.00           | 0.00              | 72,064.23 (            | 40,064.23)          | 225.20         |
| 130-4112 GOV'T WATER USE                | 6,500.00            | 664.30            | 5,141.81               | 1,358.19            | 79.10          |
| 130-4115 WATER USE                      | 2,865,024.00        | 222,490.59        | 1,802,410.52           | 1,062,613.48        | 62.91          |
| 130-4210 LATE FEE                       | 57,000.00           | 4,597.47          | 41,204.22              | 15,795.78           | 72.29          |
| 130-4215 RETURNED CHECK FEE             | 1,000.00            | 50.00             | 1,000.00               | 0.00                | 100.00         |
| 130-4300 MISC INCOME                    | 1,500.00            | 101.04            | 192.12                 | 1,307.88            | 12.81          |
| 130-4310 OTHER INCOME                   | 100.00              | 0.00              | 41.52                  | 58.48               | 41.52          |
| 130-4320 FEMA/CalOES GRANTS             | 2,689,985.00        | 0.00              | 391,500.76             | 2,298,484.24        | 14.55          |
| 130-4325 GRANTS                         | 413,689.00          | 0.00              | 16,834.11              | 396,854.89          | 4.07           |
| 130-4330 HYDRANT METER USE DEPOSIT      | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 130-4505 LEASE INCOME                   | 0.00                | 0.00              | 0.00                   | 0.00                | 0.00           |
| 130-4550 INTEREST INCOME                | 1,816.00            | 1,131.53          | 4,111.12 (             | 2,295.12)           | 226.38         |
| 130-4580 TRANSFER IN                    | 840,000.00          | 253,609.00        | 923,609.00 (           | 83,609.00)          | 109.95         |
| 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              | 750.00 (               | 750.00)             | 0.00           |
| <b>TOTAL REVENUES</b>                   | <b>7,094,235.00</b> | <b>490,446.54</b> | <b>3,360,919.75</b>    | <b>3,733,315.25</b> | <b>47.38</b>   |
|   | =====               | =====             | =====                  | =====               | =====          |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|-------------------|-------------------|------------------------|-------------------|----------------|
| 130-5-00-5010 SALARY & WAGES             | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 130-5-00-5020 EMPLOYEE BENEFITS          | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 130-5-00-5021 RETIREMENT BENEFITS        | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 130-5-00-5024 WORKERS' COMP INSURANCE    | 18,613.34         | 0.00              | 18,613.34              | 0.00              | 100.00         |
| 130-5-00-5025 RETIREE HEALTH BENEFITS    | 18,533.00         | 848.45            | 5,260.91               | 13,272.09         | 28.39          |
| 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         | 2,777.89          | 10,102.57              | 19,897.43         | 33.68          |
| 130-5-00-5061 VEHICLE MAINT              | 25,000.00         | 5,599.34          | 15,864.41              | 9,135.59          | 63.46          |
| 130-5-00-5062 TAXES & LIC                | 1,200.00          | 0.00              | 110.88                 | 1,089.12          | 9.24           |
| 130-5-00-5074 INSURANCE                  | 132,675.71        | 101.71            | 132,675.71             | 0.00              | 100.00         |
| 130-5-00-5075 BANK FEES                  | 35,000.00         | 2,428.68          | 16,464.88              | 18,535.12         | 47.04          |
| 130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS | 32,000.00         | 194.43            | 30,408.39              | 1,591.61          | 95.03          |
| 130-5-00-5092 POSTAGE & SHIPPING         | 8,500.00          | 688.53            | 5,155.87               | 3,344.13          | 60.66          |
| 130-5-00-5110 CONTRACTUAL SERVICES       | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 130-5-00-5121 LEGAL SERVICES             | 30,000.00         | 1,537.50          | 14,504.65              | 15,495.35         | 48.35          |
| 130-5-00-5122 ENGINEERING SERVICES       | 100,000.00        | 255.00            | 904.37                 | 99,095.63         | 0.90           |
| 130-5-00-5123 OTHER PROFESSIONAL SERVICE | 25,000.00         | 93.02             | 22,672.02              | 2,327.98          | 90.69          |
| 130-5-00-5124 WATER RIGHTS               | 15,000.00         | 0.00              | 694.59                 | 14,305.41         | 4.63           |
| 130-5-00-5125 OPEB                       | 12,500.00         | 0.00              | 0.00                   | 12,500.00         | 0.00           |
| 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          | 496.17            | 3,788.36               | 3,711.64          | 50.51          |
| 130-5-00-5135 NEWSLETTER                 | 1,200.00          | 0.00              | 195.00                 | 1,005.00          | 16.25          |
| 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         | 347.49            | 6,609.64               | 28,390.36         | 18.88          |
| 130-5-00-5148 OPERATING SUPPLIES         | 7,500.00          | 0.00              | 4,806.73               | 2,693.27          | 64.09          |
| 130-5-00-5150 REPAIR & REPLACE           | 182,470.95        | 6,356.75          | 104,280.83             | 78,190.12         | 57.15          |
| 130-5-00-5155 MAINT BLDG & GROUNDS       | 15,000.00         | 202.50            | 3,523.53               | 11,476.47         | 23.49          |
| 130-5-00-5156 CUSTODIAL SERVICES         | 5,000.00          | 555.15            | 3,755.19               | 1,244.81          | 75.10          |
| 130-5-00-5157 SECURITY                   | 5,000.00          | 0.00              | 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                  | 17,000.00         | 1,711.07          | 11,231.00              | 5,769.00          | 66.06          |
| 130-5-00-5192 ELECTRICITY                | 220,000.00        | 46,350.18         | 152,385.77             | 67,614.23         | 69.27          |
| 130-5-00-5193 OTHER UTILITIES            | 3,600.00          | 302.48            | 1,782.72               | 1,817.28          | 49.52          |
| 130-5-00-5194 IT SERVICES                | 62,000.00         | 5,734.93          | 22,541.85              | 39,458.15         | 36.36          |
| 130-5-00-5195 ENV/MONITORING             | 20,000.00         | 1,830.00          | 7,281.48               | 12,718.52         | 36.41          |
| 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         | 8,343.72          | 9,678.72               | 30,321.28         | 24.20          |
| 130-5-00-5310 EQUIPMENT - FIELD          | 1,000.00          | 0.00              | 0.00                   | 1,000.00          | 0.00           |
| 130-5-00-5311 EQUIPMENT - OFFICE         | 1,000.00          | 0.00              | 620.96                 | 379.04            | 62.10          |
| 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          | 706.10            | 2,922.85               | 2,077.15          | 58.46          |
| 130-5-00-5317 COVID-19                   | 7,500.00          | 0.00              | 257.40                 | 7,242.60          | 3.43           |
| 130-5-00-5505 WATER CONSERVATION         | 5,000.00          | 0.00              | 0.00                   | 5,000.00          | 0.00           |
| 130-5-00-5520 HYDRANT DEPOSIT REFUND     | 3,240.00          | 0.00              | 3,240.00               | 0.00              | 100.00         |
| 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              | 184.00                 | 66.00             | 73.60          |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

|  | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|---------------------|-------------------|------------------------|-------------------|----------------|
| 130-5-00-5580 TRANSFERS OUT              | 972,273.00          | 181,883.72        | 923,593.96             | 48,679.04         | 94.99          |
| 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                | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL NON-DEPARTMENTAL</b>            | <b>2,112,556.00</b> | <b>269,344.81</b> | <b>1,536,436.58</b>    | <b>576,119.42</b> | <b>72.73</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 130-5-10-5010 SALARIES & WAGES     | 290,119.00        | 21,006.38         | 163,605.42             | 126,513.58        | 56.39          |
| 130-5-10-5020 EMPLOYEE BENEFITS    | 90,670.00         | 7,805.16          | 45,017.77              | 45,652.23         | 49.65          |
| 130-5-10-5021 RETIREMENT BENEFITS  | 60,245.00         | 2,149.48          | 46,694.36              | 13,550.64         | 77.51          |
| 130-5-10-5063 CERTIFICATIONS       | 200.00            | 0.00              | 0.00                   | 200.00            | 0.00           |
| 130-5-10-5090 OFFICE SUPPLIES      | 4,000.00          | 438.56            | 1,942.77               | 2,057.23          | 48.57          |
| 130-5-10-5170 TRAVEL MILEAGE       | 5,000.00          | 72.35             | 3,311.97               | 1,688.03          | 66.24          |
| 130-5-10-5175 EDUCATION / SEMINARS | 4,500.00          | 0.00              | 1,425.11               | 3,074.89          | 31.67          |
| 130-5-10-5179 ADM MISC EXPENSES    | 800.00            | 42.97             | 727.38                 | 72.62             | 90.92          |
| 130-5-10-5505 WATER CONSERVATION   | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL ADMINISTRATION</b>        | <b>455,534.00</b> | <b>31,514.90</b>  | <b>262,724.78</b>      | <b>192,809.22</b> | <b>57.67</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 130-5-30-5010 SALARIES & WAGES     | 282,584.00        | 21,527.34         | 158,054.45             | 124,529.55        | 55.93          |
| 130-5-30-5020 EMPLOYEE BENEFITS    | 135,264.00        | 12,308.90         | 67,823.89              | 67,440.11         | 50.14          |
| 130-5-30-5021 RETIREMENT BENEFITS  | 56,387.00         | 1,847.16          | 43,761.18              | 12,625.82         | 77.61          |
| 130-5-30-5022 CLOTHING ALLOWANCE   | 2,500.00          | 239.79            | 1,608.70               | 891.30            | 64.35          |
| 130-5-30-5063 CERTIFICATIONS       | 800.00            | 60.00             | 60.00                  | 740.00            | 7.50           |
| 130-5-30-5090 OFFICE SUPPLIES      | 1,000.00          | 223.00            | 702.49                 | 297.51            | 70.25          |
| 130-5-30-5170 TRAVEL MILEAGE       | 5,000.00          | 19.85             | 2,441.06               | 2,558.94          | 48.82          |
| 130-5-30-5175 EDUCATION / SEMINARS | 4,000.00          | 0.00              | 1,545.00               | 2,455.00          | 38.63          |
| <b>TOTAL FIELD</b>                 | <b>487,535.00</b> | <b>36,226.04</b>  | <b>275,996.77</b>      | <b>211,538.23</b> | <b>56.61</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

|   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|---|-------------------|-------------------|------------------------|-------------------|----------------|
| 130-5-40-5010 DIRECTORS COMPENSATION    | 3,000.00          | 269.10            | 1,883.70               | 1,116.30          | 62.79          |
| 130-5-40-5020 DIRECTOR BENEFITS         | 230.00            | 5.75              | 40.25                  | 189.75            | 17.50          |
| 130-5-40-5030 DIRECTOR HEALTH BENEFITS  | 44,242.00         | 3,605.89          | 22,738.33              | 21,503.67         | 51.40          |
| 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              | 915.49 (               | 715.49)           | 457.75         |
| 130-5-40-5175 EDUCATION / SEMINARS      | 1,500.00          | 0.00              | 815.00                 | 685.00            | 54.33          |
| 130-5-40-5176 DIRECTOR TRAINING         | 5,000.00          | 0.00              | 0.00                   | 5,000.00          | 0.00           |
| <b>TOTAL DIRECTORS</b>                  | <b>54,172.00</b>  | <b>3,880.74</b>   | <b>26,392.77</b>       | <b>27,779.23</b>  | <b>48.72</b>   |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

|   | CURRENT<br>BUDGET      | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE      | % OF<br>BUDGET |
|---|------------------------|-------------------|------------------------|------------------------|----------------|
| 130-5-70-7201 REGULATORY COMPLIANCE       | 0.00                   | 0.00              | 0.00                   | 0.00                   | 0.00           |
| 130-5-70-7202 DISASTER MITIGATION         | 23,500.00              | 0.00              | 19,219.50              | 4,280.50               | 81.79          |
| 130-5-70-7203 DISASTER RECOVERY           | 0.00                   | 0.00              | 0.00                   | 0.00                   | 0.00           |
| 130-5-70-7204 RELIABLE WATER SUPPLY       | 6,217,512.00           | 45,563.14         | 1,010,814.67           | 5,206,697.33           | 16.26          |
| 130-5-70-7205 RISK MANAGEMENT             | 0.00                   | 0.00              | 0.00                   | 0.00                   | 0.00           |
| 130-5-70-7206 RECORDS RETENTION           | 0.00                   | 0.00              | 0.00                   | 0.00                   | 0.00           |
| <b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b> | <b>6,241,012.00</b>    | <b>45,563.14</b>  | <b>1,030,034.17</b>    | <b>5,210,977.83</b>    | <b>16.50</b>   |
| <b>TOTAL EXPENDITURES</b>                 | <b>9,350,809.00</b>    | <b>386,529.63</b> | <b>3,131,585.07</b>    | <b>6,219,223.93</b>    | <b>33.49</b>   |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b> | <b>( 2,256,574.00)</b> | <b>103,916.91</b> | <b>229,334.68</b>      | <b>( 2,485,908.68)</b> | <b>10.16-</b>  |

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                   |                |
| ALL REVENUE                        | <u>298,981.00</u> | <u>1,636.07</u>   | <u>92,101.10</u>       | <u>206,879.90</u> | <u>30.81</u>   |
| TOTAL REVENUES                     | <u>298,981.00</u> | <u>1,636.07</u>   | <u>92,101.10</u>       | <u>206,879.90</u> | <u>30.81</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                   |                |
| NON-DEPARTMENTAL                   | <u>298,981.00</u> | <u>38,170.50</u>  | <u>291,630.26</u>      | <u>7,350.74</u>   | <u>97.54</u>   |
| TOTAL EXPENDITURES                 | <u>298,981.00</u> | <u>38,170.50</u>  | <u>291,630.26</u>      | <u>7,350.74</u>   | <u>97.54</u>   |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00              | ( 36,534.43)      | ( 199,529.16)          | 199,529.16        | 0.00           |



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

215-RECA REDEMPTION 1995-2

REVENUES

|                                       | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|---------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 215-4525 PRO-RATA BOND PAYMENT FEE    | 3,200.00          | 0.00              | 0.00                   | 3,200.00          | 0.00           |
| 215-4530 TAXES, ASSMT & BOND PROCEEDS | 275,500.00        | 0.00              | 6,766.20               | 268,733.80        | 2.46           |
| 215-4540 DELINQUENT ASSESSMENTS       | 9,000.00          | 0.00              | 27,108.04 (            | 18,108.04)        | 301.20         |
| 215-4541 DELINQ PENALTY & INTEREST    | 7,000.00          | 0.00              | 50,888.11 (            | 43,888.11)        | 726.97         |
| 215-4542 DELINQ ASSMT MONTHLY PENALTY | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 215-4550 INTEREST INCOME              | 4,281.00          | 1,636.07          | 7,338.75 (             | 3,057.75)         | 171.43         |
| 215-4580 TRANSFERS IN                 | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL REVENUES</b>                 | <b>298,981.00</b> | <b>1,636.07</b>   | <b>92,101.10</b>       | <b>206,879.90</b> | <b>30.81</b>   |
|                                       | =====             | =====             | =====                  | =====             | =====          |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>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              | 5,787.26               | 3,852.74          | 60.03          |
| 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 | 76,341.00         | 38,170.50         | 79,843.00 (            | 3,502.00)         | 104.59         |
| 215-5-00-5580 TRANSFER OUT               | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 215-5-00-5590 COST OF ISSUANCE           | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 215-5-00-5599 PRINCIPAL PMT              | 213,000.00        | 0.00              | 206,000.00             | 7,000.00          | 96.71          |
| 215-5-00-5600 CONTINGENCY                | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL NON-DEPARTMENTAL</b>            | <b>298,981.00</b> | <b>38,170.50</b>  | <b>291,630.26</b>      | <b>7,350.74</b>   | <b>97.54</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>298,981.00</b> | <b>38,170.50</b>  | <b>291,630.26</b>      | <b>7,350.74</b>   | <b>97.54</b>   |
|  | =====             | =====             | =====                  | =====             | =====          |
| REVENUES OVER/(UNDER) EXPENDITURES       | 0.00 (            | 36,534.43) (      | 199,529.16)            | 199,529.16        | 0.00           |
|  | =====             | =====             | =====                  | =====             | =====          |

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

218-CIEDEB REDEMPTION FUND  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                   |                |
| ALL REVENUE                        | <u>169,721.00</u> | <u>129,657.97</u> | <u>160,485.54</u>      | <u>9,235.46</u>   | <u>94.56</u>   |
| TOTAL REVENUES                     | <u>169,721.00</u> | <u>129,657.97</u> | <u>160,485.54</u>      | <u>9,235.46</u>   | <u>94.56</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                   |                |
| NON-DEPARTMENTAL                   | <u>169,721.00</u> | <u>147,735.84</u> | <u>169,720.93</u>      | <u>0.07</u>       | <u>100.00</u>  |
| TOTAL EXPENDITURES                 | <u>169,721.00</u> | <u>147,735.84</u> | <u>169,720.93</u>      | <u>0.07</u>       | <u>100.00</u>  |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00              | ( 18,077.87)      | ( 9,235.39)            | 9,235.39          | 0.00           |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

218-CIEDB REDEMPTION FUND  
 REVENUES

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|-------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 218-4030 WATER CAPACITY FEES        | 36,548.00         | 0.00              | 27,411.00              | 9,137.00          | 75.00          |
| 218-4115 WATER USE CIEDB            | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 218-4550 INTEREST INCOME            | 900.00            | 196.13            | 3,612.70 (             | 2,712.70)         | 401.41         |
| 218-4580 TRANSFERS IN               | 132,273.00        | 129,461.84        | 129,461.84             | 2,811.16          | 97.87          |
| 218-4596 USER/NEW DEVELOPMT PORTION | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL REVENUES</b>               | <b>169,721.00</b> | <b>129,657.97</b> | <b>160,485.54</b>      | <b>9,235.46</b>   | <b>94.56</b>   |
|                                     | =====             | =====             | =====                  | =====             | =====          |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

218-CIEDB REDEMPTION FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

|   | CURRENT<br>BUDGET | CURRENT<br>PERIOD   | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>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  | 43,970.00         | 21,985.09           | 43,970.18 (            | 0.18)             | 100.00         |
| 218-5-00-5560 BAD DEBT                    | 0.00              | 0.00                | 0.00                   | 0.00              | 0.00           |
| 218-5-00-5580 TRANSFER OUT                | 0.00              | 0.00                | 0.00                   | 0.00              | 0.00           |
| 218-5-00-5595 CIEDB LOAN ANNUAL FEE       | 3,791.00          | 3,790.53            | 3,790.53               | 0.47              | 99.99          |
| 218-5-00-5599 PRINCIPAL PMT               | 121,960.00        | 121,960.22          | 121,960.22 (           | 0.22)             | 100.00         |
| 218-5-00-5600 CONTINGENCY                 | 0.00              | 0.00                | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL NON-DEPARTMENTAL</b>             | <b>169,721.00</b> | <b>147,735.84</b>   | <b>169,720.93</b>      | <b>0.07</b>       | <b>100.00</b>  |
| <b>TOTAL EXPENDITURES</b>                 | <b>169,721.00</b> | <b>147,735.84</b>   | <b>169,720.93</b>      | <b>0.07</b>       | <b>100.00</b>  |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b> | <b>0.00 (</b>     | <b>18,077.87) (</b> | <b>9,235.39)</b>       | <b>9,235.39</b>   | <b>0.00</b>    |

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD  | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|--------------------|------------------------|-------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                   |                    |                        |                   |                |
| ALL REVENUE                        | <u>32,158.00</u>  | <u>9.87</u>        | <u>25,495.70</u>       | <u>6,662.30</u>   | <u>79.28</u>   |
| TOTAL REVENUES                     | <u>32,158.00</u>  | <u>9.87</u>        | <u>25,495.70</u>       | <u>6,662.30</u>   | <u>79.28</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                   |                    |                        |                   |                |
| NON-DEPARTMENTAL                   | <u>32,158.00</u>  | <u>( 6,690.00)</u> | <u>18,777.50</u>       | <u>13,380.50</u>  | <u>58.39</u>   |
| TOTAL EXPENDITURES                 | <u>32,158.00</u>  | <u>( 6,690.00)</u> | <u>18,777.50</u>       | <u>13,380.50</u>  | <u>58.39</u>   |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00              | 6,699.87           | 6,718.20               | ( 6,718.20)       | 0.00           |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

219-USDA SOLAR LOAN  
REVENUES

|                          | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 219-4300 MISC INCOME     | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 219-4550 INTEREST INCOME | 25.00             | 9.87              | 28.20 (                | 3.20)             | 112.80         |
| 219-4580 TRANSFERS IN    | 32,133.00         | 0.00              | 25,467.50              | 6,665.50          | 79.26          |
| TOTAL REVENUES           | 32,158.00         | 9.87              | 25,495.70              | 6,662.30          | 79.28          |
|                          | =====             | =====             | =====                  | =====             | =====          |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

219-USDA SOLAR LOAN  
NON-DEPARTMENTAL  
EXPENDITURES

|   | CURRENT<br>BUDGET  | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|---|--------------------|-------------------|------------------------|-------------------|----------------|
| 219-5-00-5092 POSTAGE & SHIPPING          | 0.00               | 0.00              | 0.00                   | 0.00              | 0.00           |
| 219-5-00-5522 INTEREST ON LONG-TERM DEBT  | 13,658.00          | 0.00              | 6,967.50               | 6,690.50          | 51.01          |
| 219-5-00-5523 INTEREST EXPENSE            | 0.00 (             | 6,690.00) (       | 6,690.00)              | 6,690.00          | 0.00           |
| 219-5-00-5580 TRANSFER OUT                | 0.00               | 0.00              | 0.00                   | 0.00              | 0.00           |
| 219-5-00-5599 PRINCIPAL PMT               | 18,500.00          | 0.00              | 18,500.00              | 0.00              | 100.00         |
| <b>TOTAL NON-DEPARTMENTAL</b>             | <b>32,158.00 (</b> | <b>6,690.00)</b>  | <b>18,777.50</b>       | <b>13,380.50</b>  | <b>58.39</b>   |
| <b>TOTAL EXPENDITURES</b>                 | <b>32,158.00 (</b> | <b>6,690.00)</b>  | <b>18,777.50</b>       | <b>13,380.50</b>  | <b>58.39</b>   |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b> | <b>0.00</b>        | <b>6,699.87</b>   | <b>6,718.20 (</b>      | <b>6,718.20)</b>  | <b>0.00</b>    |

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



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

223-WATER BOND 2023A  
 FINANCIAL SUMMARY

|                                    | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|---------------------|-------------------|------------------------|-------------------|----------------|
| <u>REVENUE SUMMARY</u>             |                     |                   |                        |                   |                |
| ALL REVENUE                        | <u>62,421.88</u>    | <u>52,421.88</u>  | <u>60,004.40</u>       | <u>2,417.48</u>   | <u>96.13</u>   |
| TOTAL REVENUES                     | <u>62,421.88</u>    | <u>52,421.88</u>  | <u>60,004.40</u>       | <u>2,417.48</u>   | <u>96.13</u>   |
| <u>EXPENDITURE SUMMARY</u>         |                     |                   |                        |                   |                |
| NON-DEPARTMENTAL                   | <u>1,756,671.88</u> | <u>757,929.88</u> | <u>962,179.88</u>      | <u>794,492.00</u> | <u>54.77</u>   |
| TOTAL EXPENDITURES                 | <u>1,756,671.88</u> | <u>757,929.88</u> | <u>962,179.88</u>      | <u>794,492.00</u> | <u>54.77</u>   |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 1,694,250.00)     | ( 705,508.00)     | ( 902,175.48)          | ( 792,074.52)     | 53.25          |

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2024

223-WATER BOND 2023A  
REVENUES

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|------------------------------------|-------------------|-------------------|------------------------|-------------------|----------------|
| 223-4525 PRO-RATA BOND PAYMENT FEE | 0.00              | 0.00              | 0.00                   | 0.00              | 0.00           |
| 223-4550 INTEREST INCOME           | 10,000.00         | 0.00              | 7,582.52               | 2,417.48          | 75.83          |
| 223-4580 TRANSFER IN               | 52,421.88         | 52,421.88         | 52,421.88              | 0.00              | 100.00         |
| TOTAL REVENUES                     | 62,421.88         | 52,421.88         | 60,004.40              | 2,417.48          | 96.13          |
|                                    | =====             | =====             | =====                  | =====             | =====          |

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2024

223-WATER BOND 2023A  
 NON-DEPARTMENTAL  
 EXPENDITURES

|  | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | BUDGET<br>BALANCE | % OF<br>BUDGET |
|--|---------------------|-------------------|------------------------|-------------------|----------------|
| 223-5-00-5075 BANK FEES                  | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| 223-5-00-5123 OTHER PROFESSIONAL SERVICE | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| 223-5-00-5125 BOND PREMIUM               | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| 223-5-00-5522 INTEREST ON LONG-TERM DEBT | 52,421.88           | 52,421.88         | 52,421.88              | 0.00              | 100.00         |
| 223-5-00-5580 TRANSFER OUT               | 1,500,000.00        | 705,508.00        | 705,508.00             | 794,492.00        | 47.03          |
| 223-5-00-5590 COST OF ISSUANCE           | 204,250.00          | 0.00              | 204,250.00             | 0.00              | 100.00         |
| 223-5-00-5599 PRINCIPAL PMT              | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| 223-5-00-5600 CONTINGENCY                | 0.00                | 0.00              | 0.00                   | 0.00              | 0.00           |
| <b>TOTAL NON-DEPARTMENTAL</b>            | <b>1,756,671.88</b> | <b>757,929.88</b> | <b>962,179.88</b>      | <b>794,492.00</b> | <b>54.77</b>   |
| <b>TOTAL EXPENDITURES</b>                | <b>1,756,671.88</b> | <b>757,929.88</b> | <b>962,179.88</b>      | <b>794,492.00</b> | <b>54.77</b>   |
|  | =====               | =====             | =====                  | =====             | =====          |
| REVENUES OVER/(UNDER) EXPENDITURES       | ( 1,694,250.00)     | ( 705,508.00)     | ( 902,175.48)          | ( 792,074.52)     | 53.25          |
|  | =====               | =====             | =====                  | =====             | =====          |

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



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of January 31, 2024**  
**(Rounded and Unaudited)**

|   | <b>Operating<br/>Checking</b>         | <b>Money Market</b>                   | <b>LAIF</b>                     | <b>Bond Trustee<br/>Sewer</b> | <b>Bond Trustee<br/>Water</b> | <b>CERBT</b>                         | <b>Total All<br/>Cash/Investment<br/>Accounts</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------|-------------------------------|-------------------------------|--------------------------------------|---|
|   | <b>West America<br/>Bank<br/>1010</b> | <b>West America<br/>Bank<br/>1130</b> | <b>State Treasurer<br/>1133</b> | <b>US Bank<br/>1200</b>       | <b>US Bank<br/>1212</b>       | <b>CalPERS<br/>CERBT Q4<br/>1135</b> |   |
| <b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b> |                                       |                                       |                                 |                               |                               |                                      |   |
| <b>Beginning Balances</b>   | \$ 512,733                            | \$ 2,960,461                          | \$ 645,032                      | \$ 152,785                    | \$ 4,785,376                  | \$ 24,550                            | \$ 9,080,938                                      |
| <b>Cash Receipts</b>  |                                       |                                       |                                 |                               |                               |                                      |   |
| Utility Billing Deposits  | \$ 418,051                            | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Electronic Fund Deposits  | \$ -                                  | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Other Deposits  | \$ -                                  | \$ 196                                | \$ 5,817                        | \$ 626                        | \$ -                          | \$ 2,618                             |   |
| <b>Total Cash Receipts</b>  | <b>\$ 418,051</b>                     | <b>\$ 196</b>                         | <b>\$ 5,817</b>                 | <b>\$ 153,411</b>             | <b>\$ 4,785,376</b>           | <b>\$ 27,168</b>                     |   |
| <b>Cash Disbursements</b>   |                                       |                                       |                                 |                               |                               |                                      |   |
| Accounts Payable Checks issued  | \$ 635,935                            | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Electronic Fund/Bank Draft Disbursements                                    | \$ 29,754                             | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Payroll Checks issued - net   | \$ 70,327                             | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Bank Fees   | \$ 4,857                              | \$ -                                  | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Other Disbursements   | \$ -                                  | \$ -                                  | \$ -                            | \$ 6,165                      | \$ -                          | \$ -                                 |   |
| <b>Total Disbursements</b>  | <b>\$ 740,873</b>                     | <b>\$ -</b>                           | <b>\$ -</b>                     | <b>\$ 6,165</b>               | <b>\$ -</b>                   | <b>\$ -</b>                          |   |
| <b>Transfers Between Accounts</b>   |                                       |                                       |                                 |                               |                               |                                      |   |
| Transfers In  | \$ 739,458                            | \$ 451,899                            | \$ -                            | \$ -                          | \$ -                          | \$ -                                 |   |
| Transfers Out   | \$ 451,899                            | \$ 33,950                             | \$ -                            | \$ -                          | \$ 705,508                    | \$ -                                 |   |
| <b>Total Transfers Between Accounts</b>                                     | <b>\$ 1,191,357</b>                   | <b>\$ 485,849</b>                     | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>\$ 705,508</b>             | <b>\$ -</b>                          |   |
| <b>Ending Balances in General Ledger</b>                                    | <b>\$ 477,470</b>                     | <b>\$ 3,378,606</b>                   | <b>\$ 650,849</b>               | <b>\$ 147,246</b>             | <b>\$ 4,079,868</b>           | <b>\$ 27,168</b>                     | <b>\$ 8,761,207</b>                               |
| <b>Financial Institution Ending Balances</b>                                | <b>\$ 479,148</b>                     | <b>\$ 3,378,606</b>                   | <b>\$ 650,849</b>               | <b>\$ 147,246</b>             | <b>\$ 4,079,868</b>           | <b>\$ 27,168</b>                     | <b>\$ 8,762,884</b>                               |

**Ending Balances General Ledger Distribution by District Funds [2]**

|  |                   |                     |                   |                   |                     |                  |                     |
|--|-------------------|---------------------|-------------------|-------------------|---------------------|------------------|---------------------|
| <b>100</b> Operating                           | -                 | -                   | -                 | -                 | -                   | -                | -                   |
| <b>120</b> Wastewater Operating                | 198,546           | 14,593              | 75,179            | -                 | -                   | 13,584           | 301,903             |
| <b>130</b> Water Operating                     | 269,387           | 74,847              | 112,039           | -                 | -                   | 13,584           | 469,856             |
| <b>215</b> 2016 Sewer Refinancing Bond         | -                 | 190,094             | 98,829            | 147,246           | -                   | -                | 436,169             |
| <b>218</b> 2002 CIEDB Loan                     | -                 | 64,780              | 19,006            | -                 | -                   | -                | 83,786              |
| <b>219</b> 2012 USDA Solar COP                 | -                 | 8,384               | 915               | -                 | -                   | -                | 9,300               |
| <b>223</b> 2023 Water Revenue Bond             | -                 | -                   | -                 | -                 | 4,079,868           | -                | 4,079,868           |
| <b>313</b> Wastewater Operating Reserve        | 9,537             | 154,438             | 61,240            | -                 | -                   | -                | 225,215             |
| <b>314</b> Wastewater CIP                      | -                 | 485,590             | 99,019            | -                 | -                   | -                | 584,609             |
| <b>319</b> 2012 USDA Solar COP Reserve         | -                 | 31,387              | -                 | -                 | -                   | -                | 31,387              |
| <b>320</b> Water CIP                           | -                 | 2,174,230           | -                 | -                 | -                   | -                | 2,174,230           |
| <b>325</b> Water Operating Reserve             | -                 | 180,262             | -                 | -                 | -                   | -                | 180,262             |
| <b>350</b> 2002 CIEDB Loan Reserve             | -                 | -                   | 184,621           | -                 | -                   | -                | 184,621             |
| <b>Total Ending Balances in General Ledger</b> | <b>\$ 477,470</b> | <b>\$ 3,378,606</b> | <b>\$ 650,849</b> | <b>\$ 147,246</b> | <b>\$ 4,079,868</b> | <b>\$ 27,168</b> | <b>\$ 8,761,207</b> |

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

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

| ACCOUNT     | --DATE--  | --TYPE--   | NUMBER | -----DESCRIPTION-----          | ----AMOUNT--- | STATUS  | FOLIO | CLEAR DATE |
|-------------|-----------|------------|--------|--------------------------------|---------------|---------|-------|------------|
| BANK DRAFT: |           |            |        |                                |               |         |       |            |
| 1010        | 1/12/2024 | BANK-DRAFT | 000963 | AFLAC                          | 251.36CR      | CLEARED | A     | 1/16/2024  |
| 1010        | 1/12/2024 | BANK-DRAFT | 000964 | CALIFORNIA PUBLIC EMPLOYEES RE | 7,466.57CR    | CLEARED | A     | 1/16/2024  |
| 1010        | 1/12/2024 | BANK-DRAFT | 000965 | NATIONWIDE RETIREMENT SOLUTION | 1,400.00CR    | CLEARED | A     | 1/12/2024  |
| 1010        | 1/12/2024 | BANK-DRAFT | 000966 | STATE OF CALIFORNIA EDD        | 2,467.23CR    | CLEARED | A     | 1/12/2024  |
| 1010        | 1/12/2024 | BANK-DRAFT | 000967 | US DEPARTMENT OF THE TREASURY  | 3,673.45CR    | CLEARED | A     | 1/12/2024  |
| 1010        | 1/26/2024 | BANK-DRAFT | 000968 | AFLAC                          | 251.36CR      | OUTSTND | A     | 0/00/0000  |
| 1010        | 1/26/2024 | BANK-DRAFT | 000969 | CALIFORNIA PUBLIC EMPLOYEES RE | 7,534.05CR    | CLEARED | A     | 1/29/2024  |
| 1010        | 1/26/2024 | BANK-DRAFT | 000970 | NATIONWIDE RETIREMENT SOLUTION | 1,400.00CR    | CLEARED | A     | 1/26/2024  |
| 1010        | 1/26/2024 | BANK-DRAFT | 000971 | STATE OF CALIFORNIA EDD        | 2,120.74CR    | CLEARED | A     | 1/26/2024  |
| 1010        | 1/26/2024 | BANK-DRAFT | 000972 | US DEPARTMENT OF THE TREASURY  | 3,189.20CR    | CLEARED | A     | 1/26/2024  |
| CHECK:      |           |            |        |                                |               |         |       |            |
| 1010        | 1/05/2024 | CHECK      | 002339 | ACWA/JPIA                      | 1,163.92CR    | CLEARED | A     | 1/10/2024  |
| 1010        | 1/05/2024 | CHECK      | 002340 | ALPHA ANALYTICAL LABORATORIES  | 2,162.00CR    | CLEARED | A     | 1/10/2024  |
| 1010        | 1/05/2024 | CHECK      | 002341 | APPLIED TECHNOLOGY SOLUTIONS   | 1,093.50CR    | CLEARED | A     | 1/16/2024  |
| 1010        | 1/05/2024 | CHECK      | 002342 | ARMED FORCE PEST CONTROL, INC. | 205.00CR      | CLEARED | A     | 1/10/2024  |
| 1010        | 1/05/2024 | CHECK      | 002343 | BADGER METER                   | 2,200.08CR    | CLEARED | A     | 1/17/2024  |
| 1010        | 1/05/2024 | CHECK      | 002344 | DATAPROSE, LLC                 | 442.17CR      | CLEARED | A     | 1/12/2024  |
| 1010        | 1/05/2024 | CHECK      | 002345 | LAKE COUNTY WASTE SOLUTIONS, I | 108.13CR      | CLEARED | A     | 1/10/2024  |
| 1010        | 1/05/2024 | CHECK      | 002346 | LAKE COUNTY WASTE SOLUTIONS, I | 496.85CR      | CLEARED | A     | 1/10/2024  |
| 1010        | 1/05/2024 | CHECK      | 002347 | MEDIACOM                       | 521.35CR      | CLEARED | A     | 1/12/2024  |
| 1010        | 1/05/2024 | CHECK      | 002348 | MIDDLETOWN COPY & PRINT        | 85.80CR       | CLEARED | A     | 1/12/2024  |
| 1010        | 1/05/2024 | CHECK      | 002349 | NAPA AUTO PARTS                | 109.97CR      | CLEARED | A     | 1/11/2024  |
| 1010        | 1/05/2024 | CHECK      | 002350 | ODP BUSINESS SOLUTIONS, LLC    | 7.40CR        | CLEARED | A     | 1/16/2024  |
| 1010        | 1/05/2024 | CHECK      | 002351 | PUMPMAN NORCAL                 | 1,956.87CR    | CLEARED | A     | 1/09/2024  |
| 1010        | 1/05/2024 | CHECK      | 002352 | STREAMLINE                     | 249.00CR      | CLEARED | A     | 1/16/2024  |
| 1010        | 1/05/2024 | CHECK      | 002353 | SWRCB ACCOUNTING OFFICE        | 8,343.72CR    | CLEARED | A     | 1/17/2024  |
| 1010        | 1/05/2024 | CHECK      | 002354 | USA BLUE BOOK                  | 2,147.17CR    | CLEARED | A     | 1/12/2024  |
| 1010        | 1/05/2024 | CHECK      | 002355 | WELLS FARGO FINANCIAL LEASING  | 374.16CR      | CLEARED | A     | 1/12/2024  |
| 1010        | 1/05/2024 | CHECK      | 002356 | WESTGATE PETROLEUM CO., INC.   | 2,878.85CR    | CLEARED | A     | 1/09/2024  |
| 1010        | 1/05/2024 | CHECK      | 002357 | WIN-911 SOFTWARE               | 800.00CR      | CLEARED | A     | 1/17/2024  |
| 1010        | 1/05/2024 | CHECK      | 002358 | WIPF CONSTRUCTION              | 1,350.00CR    | CLEARED | A     | 1/18/2024  |
| 1010        | 1/05/2024 | CHECK      | 002359 | HORNE, dba CA LIHWAP           | 245.00CR      | CLEARED | A     | 1/19/2024  |
| 1010        | 1/12/2024 | CHECK      | 002360 | ALPHA ANALYTICAL LABORATORIES  | 1,512.50CR    | CLEARED | A     | 1/18/2024  |
| 1010        | 1/12/2024 | CHECK      | 002361 | AQUATIC HARVESTING             | 50,000.00CR   | CLEARED | A     | 1/17/2024  |
| 1010        | 1/12/2024 | CHECK      | 002362 | AT&T                           | 1,335.93CR    | CLEARED | A     | 1/23/2024  |
| 1010        | 1/12/2024 | CHECK      | 002363 | BARTKIEWICZ, KRONICK & SHANAHA | 4,350.00CR    | CLEARED | A     | 1/19/2024  |
| 1010        | 1/12/2024 | CHECK      | 002364 | DATAPROSE, LLC                 | 1,927.25CR    | CLEARED | A     | 1/23/2024  |
| 1010        | 1/12/2024 | CHECK      | 002365 | DONNA MAHONEY                  | 65.50CR       | CLEARED | A     | 1/17/2024  |
| 1010        | 1/12/2024 | CHECK      | 002366 | GHD                            | 4,471.75CR    | CLEARED | A     | 1/18/2024  |
| 1010        | 1/12/2024 | CHECK      | 002367 | HARDESTER'S MARKETS & HARDWARE | 328.03CR      | CLEARED | A     | 1/18/2024  |
| 1010        | 1/12/2024 | CHECK      | 002368 | VOID CHECK                     | 0.00          | CLEARED | A     | 1/12/2024  |
| 1010        | 1/12/2024 | CHECK      | 002369 | GARDENS BY JILLIAN             | 200.00CR      | CLEARED | A     | 1/29/2024  |
| 1010        | 1/12/2024 | CHECK      | 002370 | JENFITCH, LLC                  | 7,650.84CR    | CLEARED | A     | 1/18/2024  |

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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

| ACCOUNT | --DATE--  | --TYPE-- | NUMBER | -----DESCRIPTION-----          | ----AMOUNT---- | STATUS  | FOLIO | CLEAR DATE |
|---------|-----------|----------|--------|--------------------------------|----------------|---------|-------|------------|
| CHECK:  |           |          |        |                                |                |         |       |            |
| 1010    | 1/12/2024 | CHECK    | 002371 | ODP BUSINESS SOLUTIONS, LLC    | 473.51CR       | CLEARED | A     | 1/29/2024  |
| 1010    | 1/12/2024 | CHECK    | 002372 | POTRERO HILLS LANDFILL, INC.   | 7,327.00CR     | CLEARED | A     | 1/24/2024  |
| 1010    | 1/12/2024 | CHECK    | 002373 | RANCHO LANDSCAPE SUPPLY        | 514.80CR       | CLEARED | A     | 1/18/2024  |
| 1010    | 1/12/2024 | CHECK    | 002374 | SMALLCOMB, LISA                | 52.40CR        | CLEARED | A     | 1/16/2024  |
| 1010    | 1/12/2024 | CHECK    | 002375 | SPECIAL DISTRICT RISK MANAGEME | 47,585.15CR    | CLEARED | A     | 1/18/2024  |
| 1010    | 1/12/2024 | CHECK    | 002376 | TELSTAR INSTRUMENTS            | 8,401.99CR     | CLEARED | A     | 1/18/2024  |
| 1010    | 1/12/2024 | CHECK    | 002377 | THATCHER COMPANY, INC.         | 3,636.28CR     | CLEARED | A     | 1/17/2024  |
| 1010    | 1/12/2024 | CHECK    | 002378 | TYLER TECHNOLOGY               | 5,176.20CR     | CLEARED | A     | 1/18/2024  |
| 1010    | 1/12/2024 | CHECK    | 002379 | U.S. BANK                      | 52,421.88CR    | CLEARED | A     | 1/22/2024  |
| 1010    | 1/12/2024 | CHECK    | 002380 | US BANK                        | 147,735.84CR   | CLEARED | A     | 1/22/2024  |
| 1010    | 1/12/2024 | CHECK    | 002381 | WAGNER & BONSIGNORE CCE        | 93.02CR        | CLEARED | A     | 1/19/2024  |
| 1010    | 1/12/2024 | CHECK    | 002382 | WIPF CONSTRUCTION              | 10,395.00CR    | CLEARED | A     | 1/23/2024  |
| 1010    | 1/12/2024 | CHECK    | 002383 | STERNBERG, RANDY & P           | 240.02CR       | CLEARED | A     | 1/31/2024  |
| 1010    | 1/19/2024 | CHECK    | 002384 | ALPHA ANALYTICAL LABORATORIES  | 1,904.50CR     | CLEARED | A     | 1/24/2024  |
| 1010    | 1/19/2024 | CHECK    | 002385 | BRELJE & RACE CONSULTING CIVIL | 16,860.00CR    | CLEARED | A     | 1/25/2024  |
| 1010    | 1/19/2024 | CHECK    | 002386 | ELAN CARDMEMBER SERVICE        | 17,184.26CR    | CLEARED | A     | 1/30/2024  |
| 1010    | 1/19/2024 | CHECK    | 002387 | GHD                            | 3,758.57CR     | CLEARED | A     | 1/23/2024  |
| 1010    | 1/19/2024 | CHECK    | 002388 | JARROD CUNNINGHAM              | 39.70CR        | CLEARED | A     | 1/23/2024  |
| 1010    | 1/19/2024 | CHECK    | 002389 | MIDDLETOWN RANCHERIA           | 1,406.13CR     | CLEARED | A     | 1/25/2024  |
| 1010    | 1/19/2024 | CHECK    | 002390 | ODP BUSINESS SOLUTIONS, LLC    | 293.52CR       | CLEARED | A     | 1/26/2024  |
| 1010    | 1/19/2024 | CHECK    | 002391 | U.S. BANK                      | 32,005.75CR    | CLEARED | A     | 1/29/2024  |
| 1010    | 1/19/2024 | CHECK    | 002392 | VERIZON WIRELESS               | 270.84CR       | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002393 | ALPHA ANALYTICAL LABORATORIES  | 322.00CR       | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002394 | CLEARLAKE PAPER SUPPLY         | 306.76CR       | CLEARED | A     | 2/05/2024  |
| 1010    | 1/26/2024 | CHECK    | 002395 | COASTLAND CIVIL ENGINEERING, I | 19,968.95CR    | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002396 | EUREKA OXYGEN CO.              | 468.78CR       | CLEARED | A     | 2/01/2024  |
| 1010    | 1/26/2024 | CHECK    | 002397 | JAMES DAY CONSTRUCTION, INC.   | 4,706.00CR     | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002398 | ODP BUSINESS SOLUTIONS, LLC    | 102.39CR       | CLEARED | A     | 2/02/2024  |
| 1010    | 1/26/2024 | CHECK    | 002399 | PACE SUPPLY CORP               | 547.59CR       | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002400 | PACIFIC GAS & ELECTRIC COMPANY | 134,787.73CR   | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002401 | RAINBOW AGRICULTURAL SERVICES  | 141.55CR       | CLEARED | A     | 2/01/2024  |
| 1010    | 1/26/2024 | CHECK    | 002402 | SERVICO BUILDING MAINTENANCE C | 1,665.44CR     | CLEARED | A     | 1/30/2024  |
| 1010    | 1/26/2024 | CHECK    | 002403 | SMALLCOMB, LISA                | 26.80CR        | CLEARED | A     | 1/29/2024  |
| 1010    | 1/26/2024 | CHECK    | 002404 | SMITH CONSTRUCTION             | 1,450.00CR     | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002405 | SPECIAL DISTRICT RISK MANAGEME | 203.42CR       | CLEARED | A     | 2/01/2024  |
| 1010    | 1/26/2024 | CHECK    | 002406 | SWRCB - DWOCP                  | 60.00CR        | OUTSTND | A     | 0/00/0000  |
| 1010    | 1/26/2024 | CHECK    | 002407 | TELSTAR INSTRUMENTS            | 9,650.00CR     | CLEARED | A     | 1/30/2024  |
| 1010    | 1/26/2024 | CHECK    | 002408 | UBEO WEST, LLC                 | 320.82CR       | CLEARED | A     | 1/31/2024  |
| 1010    | 1/26/2024 | CHECK    | 002409 | USA BLUE BOOK                  | 677.10CR       | CLEARED | A     | 2/05/2024  |
| 1010    | 1/26/2024 | CHECK    | 002410 | VERIZON WIRELESS               | 1,294.04CR     | CLEARED | A     | 2/05/2024  |
| 1010    | 1/26/2024 | CHECK    | 002411 | WESTGATE PETROLEUM CO., INC.   | 2,676.95CR     | CLEARED | A     | 1/30/2024  |

|          |           |         |  |                       |          |         |   |           |
|----------|-----------|---------|--|-----------------------|----------|---------|---|-----------|
| DEPOSIT: |           |         |  |                       |          |         |   |           |
| 1010     | 1/02/2024 | DEPOSIT |  | CREDIT CARD 1/02/2024 | 4,862.57 | CLEARED | C | 1/03/2024 |

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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

| ACCOUNT  | --DATE--  | --TYPE-- | NUMBER | -----DESCRIPTION-----        | -----AMOUNT--- | STATUS  | FOLIO | CLEAR DATE |
|----------|-----------|----------|--------|------------------------------|----------------|---------|-------|------------|
| DEPOSIT: |           |          |        |                              |                |         |       |            |
| 1010     | 1/02/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/02/2024        | 4,617.17       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/02/2024        | 2,554.27       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/02/2024        | 12,510.04      | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/02/2024        | 905.51         | CLEARED | C     | 1/03/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/02/2024        | 560.98         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/02/2024        | 187.23         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000007 | CREDIT CARD 1/02/2024        | 110.92         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000008 | CREDIT CARD 1/02/2024        | 4,572.27       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000009 | CREDIT CARD 1/02/2024        | 1,377.01       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000010 | CREDIT CARD 1/02/2024        | 246.77         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000011 | Payment on Account           | 625.73         | CLEARED | R     | 1/03/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000012 | CREDIT CARD 1/02/2024        | 2,864.82       | CLEARED | C     | 1/05/2024  |
| 1010     | 1/02/2024 | DEPOSIT  | 000013 | REGULAR DAILY POST 1/02/2024 | 786.50         | CLEARED | C     | 1/03/2024  |
| 1010     | 1/03/2024 | DEPOSIT  |        | CREDIT CARD 1/03/2024        | 7,353.14       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/03/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/03/2024        | 100.00         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/03/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/03/2024        | 2,344.15       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/03/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/03/2024        | 513.95         | CLEARED | C     | 1/04/2024  |
| 1010     | 1/03/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/03/2024        | 333.43         | CLEARED | C     | 1/08/2024  |
| 1010     | 1/03/2024 | DEPOSIT  | 000005 | REGULAR DAILY POST 1/03/2024 | 2,269.21       | CLEARED | C     | 1/04/2024  |
| 1010     | 1/04/2024 | DEPOSIT  |        | CREDIT CARD 1/04/2024        | 5,147.80       | CLEARED | C     | 1/05/2024  |
| 1010     | 1/04/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/04/2024        | 402.22         | CLEARED | C     | 1/05/2024  |
| 1010     | 1/04/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/04/2024        | 1,557.53       | CLEARED | C     | 1/05/2024  |
| 1010     | 1/04/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/04/2024        | 643.17         | CLEARED | C     | 1/05/2024  |
| 1010     | 1/04/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/04/2024        | 869.14         | CLEARED | C     | 1/09/2024  |
| 1010     | 1/04/2024 | DEPOSIT  | 000005 | REGULAR DAILY POST 1/04/2024 | 928.51         | CLEARED | C     | 1/05/2024  |
| 1010     | 1/05/2024 | DEPOSIT  |        | CREDIT CARD 1/05/2024        | 4,100.90       | CLEARED | C     | 1/08/2024  |
| 1010     | 1/05/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/05/2024        | 1,649.85       | CLEARED | C     | 1/08/2024  |
| 1010     | 1/05/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/05/2024        | 168.05         | CLEARED | C     | 1/08/2024  |
| 1010     | 1/05/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/05/2024        | 2,828.30       | CLEARED | C     | 1/10/2024  |
| 1010     | 1/05/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/05/2024 | 1,984.91       | CLEARED | C     | 1/08/2024  |
| 1010     | 1/08/2024 | DEPOSIT  |        | CREDIT CARD 1/08/2024        | 8,712.89       | CLEARED | C     | 1/09/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/08/2024        | 1,681.29       | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/08/2024        | 1,545.67       | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/08/2024        | 1,299.77       | CLEARED | C     | 1/09/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/08/2024        | 249.44         | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/08/2024        | 309.38         | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/08/2024        | 682.78         | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000007 | CREDIT CARD 1/08/2024        | 1,355.31       | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000008 | CREDIT CARD 1/08/2024        | 172.62         | CLEARED | C     | 1/10/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000009 | CREDIT CARD 1/08/2024        | 2,310.89       | CLEARED | C     | 1/11/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 000010 | REGULAR DAILY POST 1/08/2024 | 4,672.64       | CLEARED | C     | 1/09/2024  |
| 1010     | 1/08/2024 | DEPOSIT  | 010824 | FUND 223 ACQUISITION REQ #1  | 705,508.00     | CLEARED | G     | 1/08/2024  |
| 1010     | 1/09/2024 | DEPOSIT  |        | CREDIT CARD 1/09/2024        | 3,702.25       | CLEARED | C     | 1/10/2024  |
| 1010     | 1/09/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/09/2024        | 2,104.23       | CLEARED | C     | 1/10/2024  |

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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

| ACCOUNT  | --DATE--  | --TYPE-- | NUMBER | -----DESCRIPTION-----        | ----AMOUNT--- | STATUS  | FOLIO | CLEAR DATE |
|----------|-----------|----------|--------|------------------------------|---------------|---------|-------|------------|
| DEPOSIT: |           |          |        |                              |               |         |       |            |
| 1010     | 1/09/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/09/2024        | 307.07        | CLEARED | C     | 1/10/2024  |
| 1010     | 1/09/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/09/2024        | 1,738.32      | CLEARED | C     | 1/12/2024  |
| 1010     | 1/09/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/09/2024 | 8,692.83      | CLEARED | C     | 1/10/2024  |
| 1010     | 1/10/2024 | DEPOSIT  |        | CREDIT CARD 1/10/2024        | 5,315.65      | CLEARED | C     | 1/11/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/10/2024        | 3,867.65      | CLEARED | C     | 1/11/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/10/2024        | 261.15        | CLEARED | C     | 1/11/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/10/2024        | 2,483.62      | CLEARED | C     | 1/16/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/10/2024 | 5,338.80      | CLEARED | C     | 1/11/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/10/2024        | 10,675.74     | CLEARED | C     | 1/12/2024  |
| 1010     | 1/10/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/10/2024        | 3,958.65      | CLEARED | C     | 1/12/2024  |
| 1010     | 1/11/2024 | DEPOSIT  |        | CREDIT CARD 1/11/2024        | 2,459.66      | CLEARED | C     | 1/12/2024  |
| 1010     | 1/11/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/11/2024        | 1,276.38      | CLEARED | C     | 1/12/2024  |
| 1010     | 1/11/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/11/2024        | 299.42        | CLEARED | C     | 1/12/2024  |
| 1010     | 1/11/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/11/2024        | 1,420.69      | CLEARED | C     | 1/17/2024  |
| 1010     | 1/11/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/11/2024 | 8,073.53      | CLEARED | C     | 1/12/2024  |
| 1010     | 1/11/2024 | DEPOSIT  | 000005 | DAILY PAYMENT POSTING        | 10.00         | CLEARED | U     | 1/11/2024  |
| 1010     | 1/12/2024 | DEPOSIT  |        | CREDIT CARD 1/12/2024        | 1,451.90      | CLEARED | C     | 1/16/2024  |
| 1010     | 1/12/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/12/2024        | 724.39        | CLEARED | C     | 1/16/2024  |
| 1010     | 1/12/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/12/2024        | 143.90        | CLEARED | C     | 1/16/2024  |
| 1010     | 1/12/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/12/2024        | 1,946.67      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/12/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/12/2024 | 14,518.85     | CLEARED | C     | 1/16/2024  |
| 1010     | 1/16/2024 | DEPOSIT  |        | CREDIT CARD 1/16/2024        | 6,127.59      | CLEARED | C     | 1/17/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/16/2024        | 1,436.03      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/16/2024        | 2,659.43      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/16/2024        | 28,913.35     | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/16/2024        | 4,299.60      | CLEARED | C     | 1/17/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/16/2024        | 438.13        | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/16/2024        | 280.25        | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000007 | CREDIT CARD 1/16/2024        | 1,071.38      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000008 | CREDIT CARD 1/16/2024        | 387.87        | CLEARED | C     | 1/17/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000009 | CREDIT CARD 1/16/2024        | 282.30        | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000010 | CREDIT CARD 1/16/2024        | 1,578.58      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000011 | CREDIT CARD 1/16/2024        | 463.42        | CLEARED | C     | 1/18/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000012 | CREDIT CARD 1/16/2024        | 2,340.39      | CLEARED | C     | 1/19/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000013 | REGULAR DAILY POST 1/16/2024 | 21,137.47     | CLEARED | C     | 1/17/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 000014 | DRAFT POSTING                | 22,078.03     | CLEARED | U     | 1/17/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 011624 | USBANK INT PMT               | 32,005.75     | CLEARED | G     | 1/16/2024  |
| 1010     | 1/16/2024 | DEPOSIT  | 011625 | NBS ADMIN FEES               | 1,944.69      | CLEARED | G     | 1/16/2024  |
| 1010     | 1/17/2024 | DEPOSIT  |        | CREDIT CARD 1/17/2024        | 4,922.25      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/17/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/17/2024        | 1,198.26      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/17/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/17/2024        | 199.20        | CLEARED | C     | 1/18/2024  |
| 1010     | 1/17/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/17/2024        | 1,796.96      | CLEARED | C     | 1/22/2024  |
| 1010     | 1/17/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/17/2024 | 4,468.59      | CLEARED | C     | 1/18/2024  |
| 1010     | 1/17/2024 | DEPOSIT  | 000005 | DAILY PAYMENT POSTING - ADJ  | 170.26CR      | CLEARED | U     | 1/17/2024  |



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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

| ACCOUNT  | --DATE--  | --TYPE-- | NUMBER | -----DESCRIPTION-----        | ----AMOUNT--- | STATUS  | FOLIO | CLEAR DATE |
|----------|-----------|----------|--------|------------------------------|---------------|---------|-------|------------|
| DEPOSIT: |           |          |        |                              |               |         |       |            |
| 1010     | 1/18/2024 | DEPOSIT  |        | CREDIT CARD 1/18/2024        | 5,033.74      | CLEARED | C     | 1/19/2024  |
| 1010     | 1/18/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/18/2024        | 1,300.63      | CLEARED | C     | 1/19/2024  |
| 1010     | 1/18/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/18/2024        | 454.56        | CLEARED | C     | 1/19/2024  |
| 1010     | 1/18/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/18/2024        | 2,743.13      | CLEARED | C     | 1/23/2024  |
| 1010     | 1/18/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/18/2024 | 6,252.88      | CLEARED | C     | 1/19/2024  |
| 1010     | 1/19/2024 | DEPOSIT  |        | CREDIT CARD 1/19/2024        | 11,625.73     | CLEARED | C     | 1/22/2024  |
| 1010     | 1/19/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/19/2024        | 1,907.18      | CLEARED | C     | 1/22/2024  |
| 1010     | 1/19/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/19/2024        | 328.81        | CLEARED | C     | 1/22/2024  |
| 1010     | 1/19/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/19/2024        | 3,187.53      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/19/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/19/2024 | 11,936.08     | CLEARED | C     | 1/22/2024  |
| 1010     | 1/22/2024 | DEPOSIT  |        | CREDIT CARD 1/22/2024        | 12,072.00     | CLEARED | C     | 1/23/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/22/2024        | 11,452.10     | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/22/2024        | 2,490.76      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/22/2024        | 3,296.93      | CLEARED | C     | 1/23/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/22/2024        | 1,626.78      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/22/2024        | 515.67        | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/22/2024        | 1,286.18      | CLEARED | C     | 1/23/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000007 | CREDIT CARD 1/22/2024        | 264.29        | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000008 | CREDIT CARD 1/22/2024        | 2,176.86      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000009 | DAILY PAYMENT POSTING - ADJ  | 67.31CR       | CLEARED | U     | 1/22/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000010 | CREDIT CARD 1/22/2024        | 3,795.70      | CLEARED | C     | 1/25/2024  |
| 1010     | 1/22/2024 | DEPOSIT  | 000011 | REGULAR DAILY POST 1/22/2024 | 16,042.64     | CLEARED | C     | 1/23/2024  |
| 1010     | 1/23/2024 | DEPOSIT  |        | CREDIT CARD 1/23/2024        | 4,870.39      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/23/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/23/2024        | 1,237.18      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/23/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/23/2024        | 4,276.18      | CLEARED | C     | 1/24/2024  |
| 1010     | 1/23/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/23/2024        | 754.14        | CLEARED | C     | 1/24/2024  |
| 1010     | 1/23/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/23/2024        | 180.68        | CLEARED | C     | 1/26/2024  |
| 1010     | 1/23/2024 | DEPOSIT  | 000005 | REGULAR DAILY POST 1/23/2024 | 895.27        | CLEARED | C     | 1/24/2024  |
| 1010     | 1/24/2024 | DEPOSIT  |        | CREDIT CARD 1/24/2024        | 2,191.90      | CLEARED | C     | 1/25/2024  |
| 1010     | 1/24/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/24/2024        | 1,196.80      | CLEARED | C     | 1/25/2024  |
| 1010     | 1/24/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/24/2024        | 107.27        | CLEARED | C     | 1/25/2024  |
| 1010     | 1/24/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/24/2024        | 300.00        | CLEARED | C     | 1/29/2024  |
| 1010     | 1/24/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/24/2024 | 2,118.03      | CLEARED | C     | 1/25/2024  |
| 1010     | 1/25/2024 | DEPOSIT  |        | CREDIT CARD 1/25/2024        | 1,354.95      | CLEARED | C     | 1/26/2024  |
| 1010     | 1/25/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/25/2024        | 361.90        | CLEARED | C     | 1/26/2024  |
| 1010     | 1/25/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/25/2024        | 765.56        | CLEARED | C     | 1/26/2024  |
| 1010     | 1/25/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/25/2024        | 804.12        | CLEARED | C     | 1/30/2024  |
| 1010     | 1/25/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/25/2024 | 665.65        | CLEARED | C     | 1/26/2024  |
| 1010     | 1/25/2024 | DEPOSIT  | 000005 | DAILY PAYMENT POSTING - ADJ  | 232.09CR      | CLEARED | U     | 1/25/2024  |
| 1010     | 1/26/2024 | DEPOSIT  |        | CREDIT CARD 1/26/2024        | 1,963.61      | CLEARED | C     | 1/29/2024  |
| 1010     | 1/26/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/26/2024        | 606.89        | CLEARED | C     | 1/29/2024  |
| 1010     | 1/26/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/26/2024        | 202.22        | CLEARED | C     | 1/31/2024  |
| 1010     | 1/26/2024 | DEPOSIT  | 000003 | REGULAR DAILY POST 1/26/2024 | 1,843.51      | CLEARED | C     | 1/29/2024  |
| 1010     | 1/29/2024 | DEPOSIT  |        | CREDIT CARD 1/29/2024        | 1,012.19      | CLEARED | C     | 1/30/2024  |

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

CHECK DATE: 1/02/2024 THRU 1/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

| ACCOUNT  | --DATE--  | --TYPE-- | NUMBER | -----DESCRIPTION-----        | ----AMOUNT---- | STATUS  | FOLIO | CLEAR DATE |
|----------|-----------|----------|--------|------------------------------|----------------|---------|-------|------------|
| DEPOSIT: |           |          |        |                              |                |         |       |            |
| 1010     | 1/29/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/29/2024        | 1,726.42       | CLEARED | C     | 1/31/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/29/2024        | 322.22         | CLEARED | C     | 1/31/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/29/2024        | 779.86         | CLEARED | C     | 1/30/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000004 | CREDIT CARD 1/29/2024        | 305.33         | CLEARED | C     | 1/31/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000005 | CREDIT CARD 1/29/2024        | 219.46         | CLEARED | C     | 1/31/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000006 | CREDIT CARD 1/29/2024        | 89.60          | CLEARED | C     | 1/30/2024  |
| 1010     | 1/29/2024 | DEPOSIT  | 000007 | REGULAR DAILY POST 1/29/2024 | 1,449.84       | CLEARED | C     | 1/30/2024  |
| 1010     | 1/30/2024 | DEPOSIT  |        | CREDIT CARD 1/30/2024        | 1,084.05       | CLEARED | C     | 1/31/2024  |
| 1010     | 1/30/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/30/2024        | 400.00         | CLEARED | C     | 2/02/2024  |
| 1010     | 1/30/2024 | DEPOSIT  | 000002 | REGULAR DAILY POST 1/30/2024 | 2,090.82       | CLEARED | C     | 1/31/2024  |
| 1010     | 1/31/2024 | DEPOSIT  |        | CREDIT CARD 1/31/2024        | 1,119.43       | CLEARED | C     | 2/01/2024  |
| 1010     | 1/31/2024 | DEPOSIT  | 000001 | CREDIT CARD 1/31/2024        | 268.36         | CLEARED | C     | 2/01/2024  |
| 1010     | 1/31/2024 | DEPOSIT  | 000002 | CREDIT CARD 1/31/2024        | 100.08         | CLEARED | C     | 2/01/2024  |
| 1010     | 1/31/2024 | DEPOSIT  | 000003 | CREDIT CARD 1/31/2024        | 4.13           | OUTSTND | C     | 0/00/0000  |
| 1010     | 1/31/2024 | DEPOSIT  | 000004 | REGULAR DAILY POST 1/31/2024 | 1,243.72       | CLEARED | C     | 2/01/2024  |

|                |           |       |        |                              |              |         |   |           |
|----------------|-----------|-------|--------|------------------------------|--------------|---------|---|-----------|
| MISCELLANEOUS: |           |       |        |                              |              |         |   |           |
| 1010           | 1/11/2024 | MISC. | 011124 | FUND 223 Acquisition Fund #1 | 451,899.00CR | CLEARED | G | 1/11/2024 |
| 1010           | 1/12/2024 | MISC. |        | PAYROLL DIRECT DEPOSIT       | 34,469.45CR  | CLEARED | P | 1/12/2024 |
| 1010           | 1/26/2024 | MISC. |        | PAYROLL DIRECT DEPOSIT       | 35,857.74CR  | CLEARED | P | 1/26/2024 |

|                 |           |          |        |                                |            |         |   |           |
|-----------------|-----------|----------|--------|--------------------------------|------------|---------|---|-----------|
| SERVICE CHARGE: |           |          |        |                                |            |         |   |           |
| 1010            | 1/04/2024 | SERV-CHG |        | DECEMBER CHASE FEES            | 500.25CR   | CLEARED | G | 1/04/2024 |
| 1010            | 1/04/2024 | SERV-CHG | 000001 | DECEMBER CHASE FEES            | 3,926.57CR | CLEARED | G | 1/04/2024 |
| 1010            | 1/05/2024 | SERV-CHG |        | DECEMBER AMX FEES              | 74.48CR    | CLEARED | G | 1/05/2024 |
| 1010            | 1/16/2024 | SERV-CHG |        | DECEMBER ACCOUNT ANALYSIS FEES | 356.09CR   | CLEARED | G | 1/16/2024 |

|                         |                |        |              |
|-------------------------|----------------|--------|--------------|
| TOTALS FOR ACCOUNT 1010 | CHECK          | TOTAL: | 635,935.42CR |
|                         | DEPOSIT        | TOTAL: | 1,157,509.88 |
|                         | INTEREST       | TOTAL: | 0.00         |
|                         | MISCELLANEOUS  | TOTAL: | 522,226.19CR |
|                         | SERVICE CHARGE | TOTAL: | 4,857.39CR   |
|                         | EFT            | TOTAL: | 0.00         |
|                         | BANK-DRAFT     | TOTAL: | 29,753.96CR  |

|                             |                |        |              |
|-----------------------------|----------------|--------|--------------|
| TOTALS FOR POOLED CASH FUND | CHECK          | TOTAL: | 635,935.42CR |
|                             | DEPOSIT        | TOTAL: | 1,157,509.88 |
|                             | INTEREST       | TOTAL: | 0.00         |
|                             | MISCELLANEOUS  | TOTAL: | 522,226.19CR |
|                             | SERVICE CHARGE | TOTAL: | 4,857.39CR   |
|                             | EFT            | TOTAL: | 0.00         |
|                             | BANK-DRAFT     | TOTAL: | 29,753.96CR  |

PACKET: 00068-MID YEAR BUDGET ADJ 120

BUDGET CODE: CB-Current Budget

| FUND ACCOUNT         | DATE      | DESCRIPTION                                 | ADJUSTMENT | ORIGINAL BUDGET | PREVIOUS ADJUSTMENTS | NEW BUDGET  | BUDGET BALANCE |
|----------------------|-----------|---|------------|-----------------|----------------------|-------------|----------------|
| -----                |           |   |            |                 |                      |             |                |
| Budget Adj. # 000076 |           |   |            |                 |                      |             |                |
| 120 5-00-5024        | 2/01/2024 | MID YEAR ADJ<br>WORKERS' COMP INSURANCE     | 613.33     | 18,000.00       | 0.00                 | 18,613.33   | 0.00           |
| 120 5-00-5074        | 2/01/2024 | MID YEAR ADJ<br>INSURANCE                   | 3,675.72   | 129,000.00      | 0.00                 | 132,675.72  | 0.00           |
| 120 5-00-5123        | 2/01/2024 | MID YEAR ADJ<br>OTHER PROFESSIONAL SERVICES | 9,090.00-  | 12,000.00       | 0.00                 | 2,910.00    | 2,513.50       |
| 120 5-00-5150        | 2/01/2024 | MID YEAR ADJ<br>REPAIR & REPLACE            | 3,800.00   | 180,000.00      | 0.00                 | 183,800.00  | 18,713.56      |
| 120 5-00-5080        | 2/01/2024 | MID YEAR ADJ<br>MEMBERSHIP & SUBSCRIPTIONS  | 1,000.95   | 12,000.00       | 0.00                 | 13,000.95   | 627.05         |
| TOTAL IN PACKET--    |           |   |            |                 |                      | <u>0.00</u> |                |

\*\*\* NO WARNINGS \*\*\*

\*\*\* NO ERRORS \*\*\*

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

PACKET: 00069-MID YEAR BUDGET ADJ 130

BUDGET CODE: CB-Current Budget

| FUND ACCOUNT         | DATE      | DESCRIPTION                                 | ADJUSTMENT        | ORIGINAL BUDGET | PREVIOUS ADJUSTMENTS | NEW BUDGET | BUDGET BALANCE |
|----------------------|-----------|---|-------------------|-----------------|----------------------|------------|----------------|
| -----                |           |   |                   |                 |                      |            |                |
| Budget Adj. # 000077 |           |   |                   |                 |                      |            |                |
| 130 5-00-5110        | 2/02/2024 | MID YEAR ADJ<br>CONTRACTUAL SERVICES        | 60,000.00-        | 60,000.00       | 0.00                 | 0.00       | 0.00           |
| 130 5-00-5024        | 2/02/2024 | MID YEAR ADJ<br>WORKERS' COMP INSURANCE     | 613.34            | 18,000.00       | 0.00                 | 18,613.34  | 0.00           |
| 130 5-00-5074        | 2/02/2024 | MID YEAR ADJ<br>INSURANCE                   | 3,675.71          | 129,000.00      | 0.00                 | 132,675.71 | 0.00           |
| 130 5-00-5123        | 2/02/2024 | MID YEAR ADJ<br>OTHER PROFESSIONAL SERVICES | 10,000.00         | 15,000.00       | 0.00                 | 25,000.00  | 2,327.98       |
| 130 5-00-5520        | 2/02/2024 | MID YEAR ADJ<br>HYDRANT DEPOSIT REFUND      | 3,240.00          | 0.00            | 0.00                 | 3,240.00   | 0.00           |
| 130 5-00-5150        | 2/02/2024 | MID YEAR ADJ<br>REPAIR & REPLACE            | 42,470.95         | 140,000.00      | 0.00                 | 182,470.95 | 77,279.41      |
|                      |           |   |                   |                 |                      | 0.00       |                |
|                      |           |   | TOTAL IN PACKET-- |                 |                      |            |                |

\*\*\* NO WARNINGS \*\*\*

\*\*\* NO ERRORS \*\*\*

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





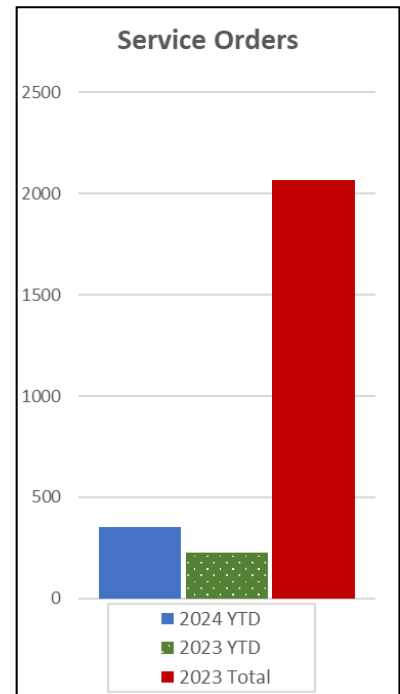
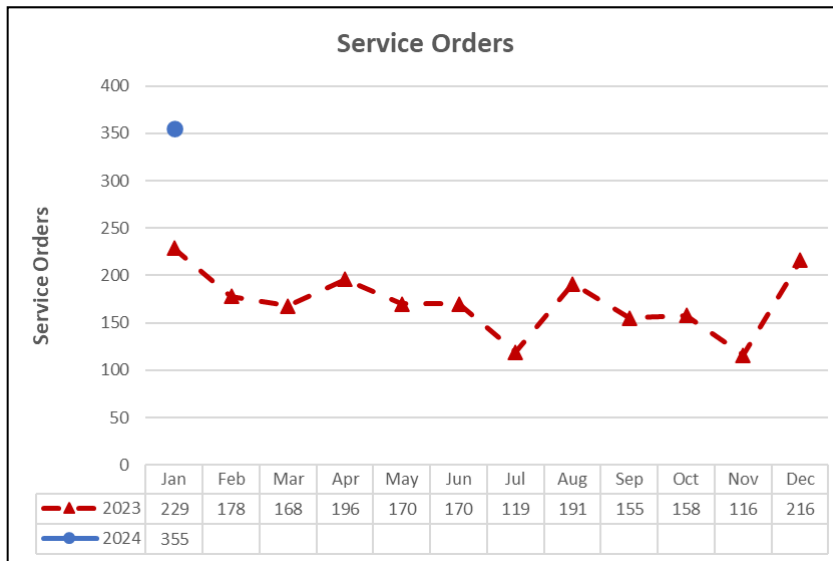
# Hidden Valley Lake Community Services District

## Field Operations Report

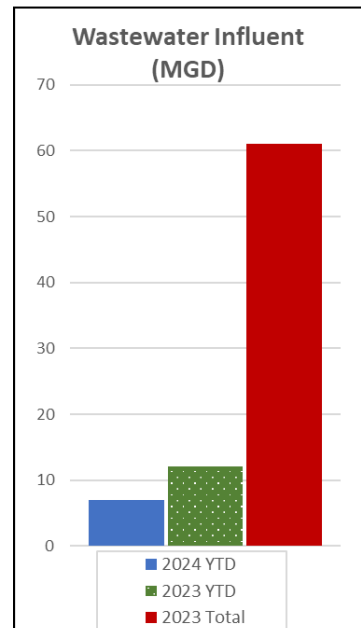
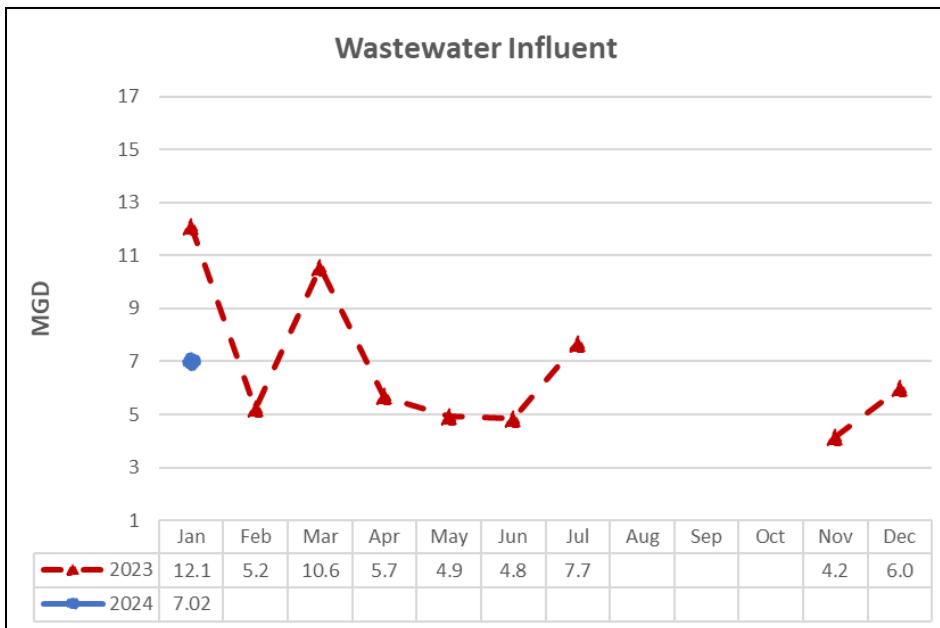
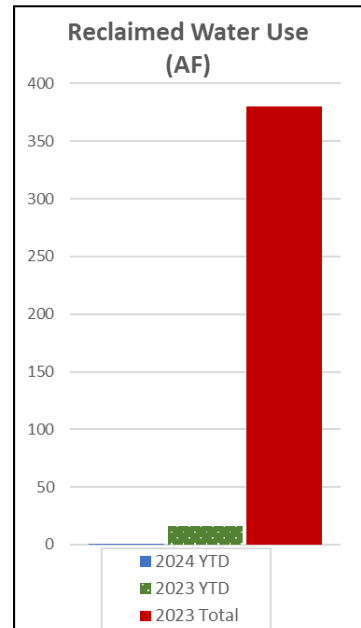
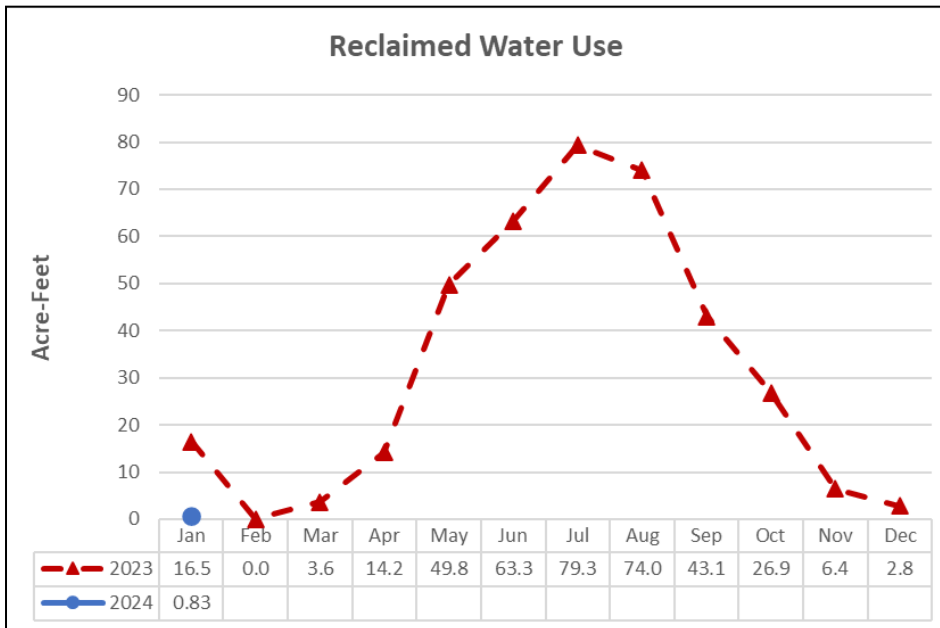
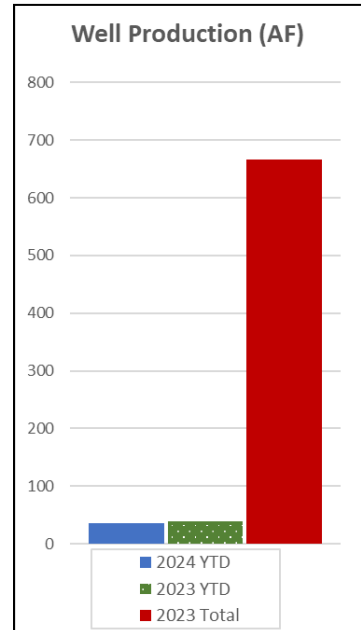
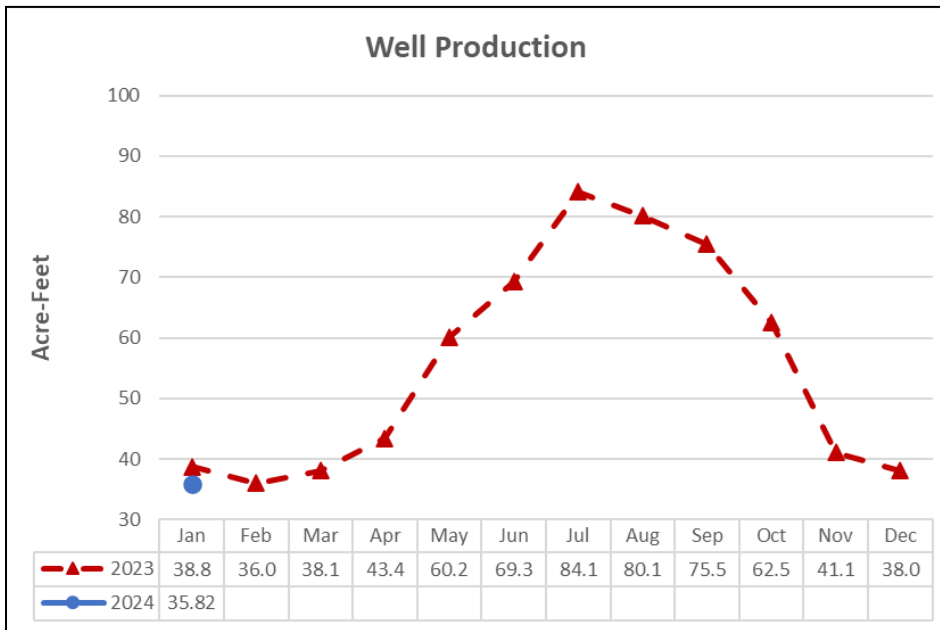
January 2024

| Water Connections                  |             | Wastewater Connections               |             |
|------------------------------------|-------------|--------------------------------------|-------------|
| New (current month)                | 0           | New (current month)                  | 0           |
| Residential (previous month)       | 2478        | Residential (previous month)         | 1491        |
| Commercial & Govt (previous month) | 38          | Commercial & Govt (previous month)   | 15          |
| <b>Total Water Connections:</b>    | <b>2516</b> | <b>Total Wastewater Connections:</b> | <b>1506</b> |

| Precipitation |                       |            |
|---------------|-----------------------|------------|
| January       | Previous Year January | Historical |
| 4.91 in       | 13.43 in              | 8.45 in    |

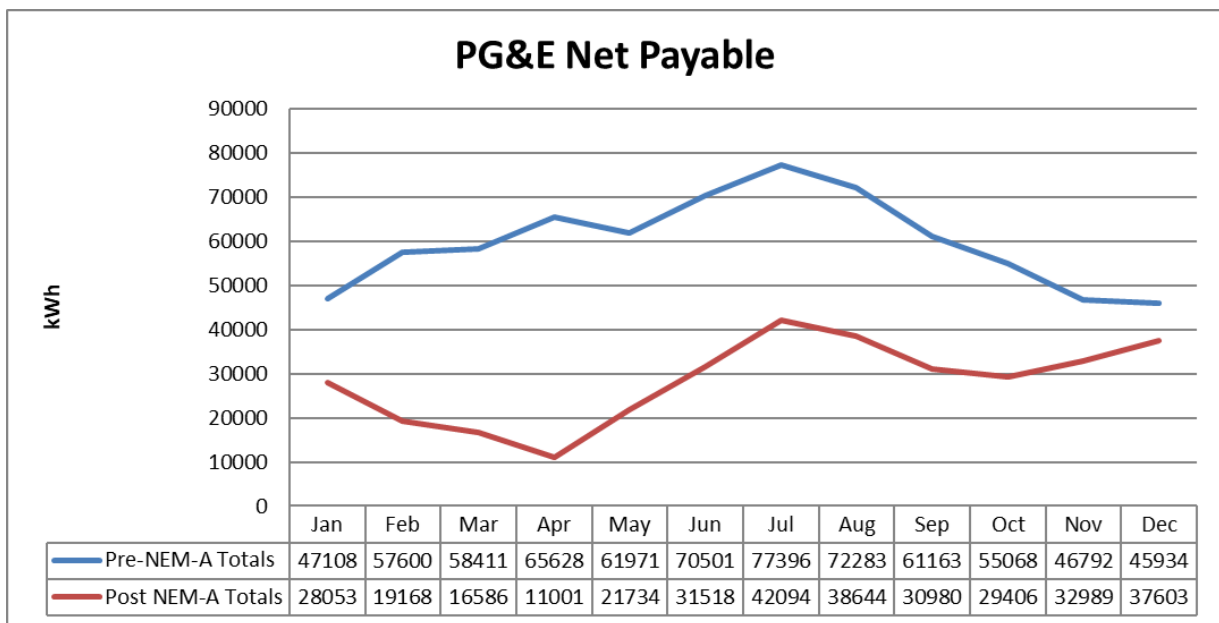
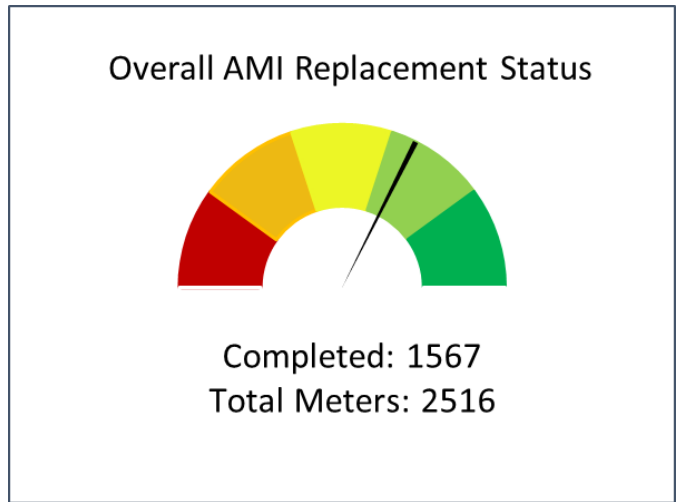


| Hours                  |       |            |
|------------------------|-------|------------|
| <b>Overtime Hours:</b> | 40.00 | \$1,856.10 |



| Vehicle Mileage |            |
|-----------------|------------|
| Vehicle         | Mileage    |
| Truck 2         | 1,267      |
| Truck 3         | 562        |
| Truck 4         | 2,101      |
| New Truck 6     | 1,185      |
| Truck 7         | 1,906      |
| Truck 8         | 212        |
| Truck 9         | 424        |
| Tractor         | 4.70 hours |
| Vac Truck       | 58.70      |
| Excavator       | 2.00 hours |
| Skid Steer      | 7.50 hours |

| Fuel Tank Use |          |        |
|---------------|----------|--------|
|               | Gasoline | Diesel |
| Tank Meter    | 378.90   | 269.80 |
| Fuel Log      | 373.40   | 269.60 |



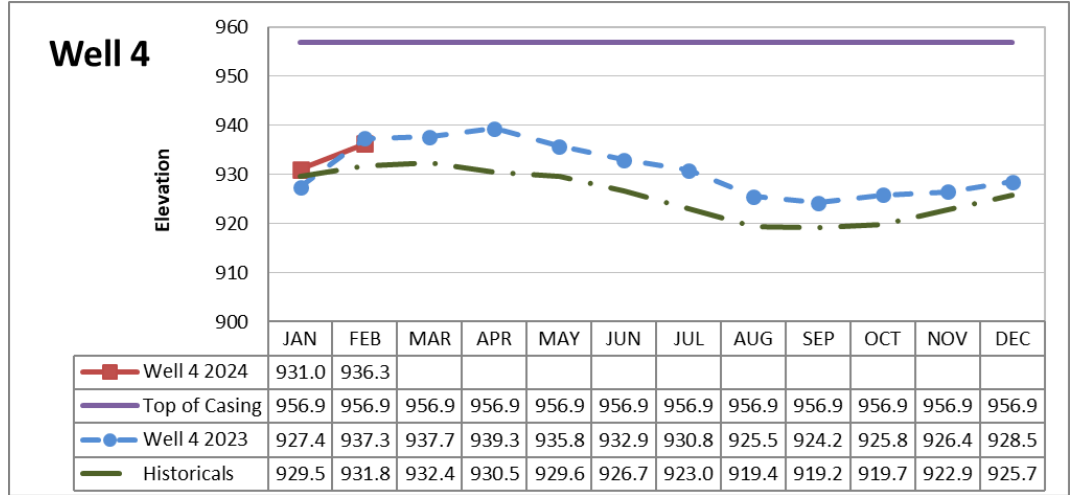


# Groundwater Data

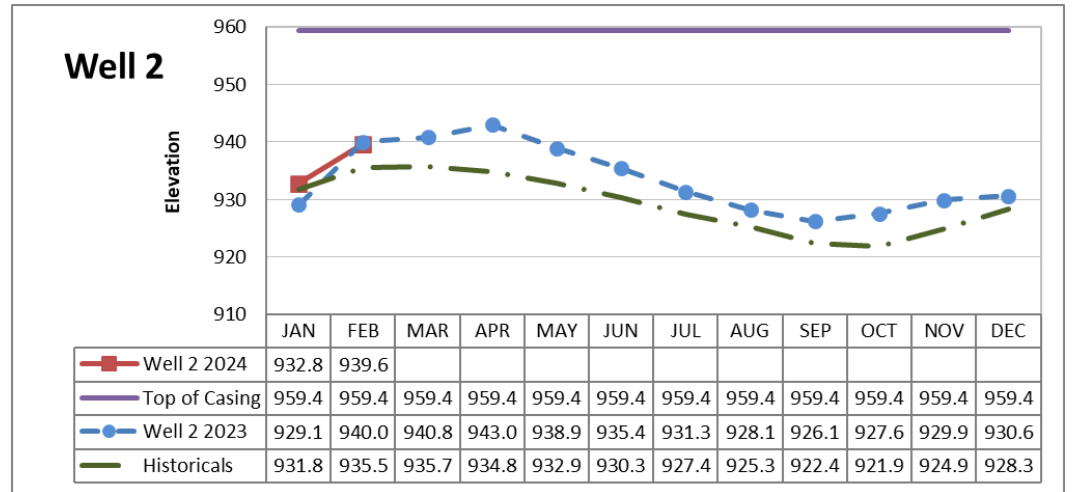
## Drawdown

## Recharge Rate

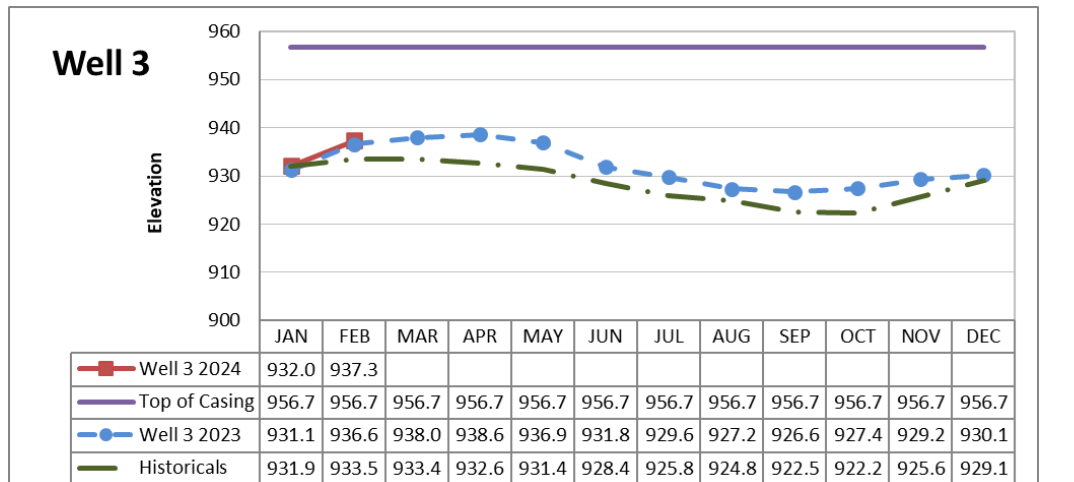
January: 103%  
February: 106%



January: 100%  
February: 102%



January: 103%  
February: 106%



## Water System Highlights

- Service line repair on Deer Hill Rd (x2), Park Ridge, and Redbud Rd
- AMI meter installations and radio troubleshooting
- Meter reads 2/25-1/26 & 1/29-30
- Routine maintenance and operations

## Wastewater System Highlights

- Camera-inspections regarding infiltration and inflow (I/I) on Deer Hill Rd, North Shore Dr, and Knollview Dr
- Sludge monitor installed at the Wastewater Treatment Plant
- Routine maintenance and operations

## Water Resources Specialist Highlights

- Assisted with sewer system camera-inspections regarding I/I
- GIS field mapping and database edits
- Lead Service Line Inventory (LSLI) 23% complete
- Was accepted into a graduate program at the McGeorge School of Law. Will begin pursuing a degree starting in August 2024 for a Master of Science in Law (M.S.L.) in Water and Environmental Law.
- Database maintenance, reports, and SOP development

## Association of California Water Agencies—Committee Highlights

### Committee Appointments for 2024—2025

**UPDATE:** The District has been appointed to the following committees:

- State Legislative Committee
- Energy Committee
- **Water Quality Committee**—the District was mistakenly not appointed due to an oversight; this has since been corrected and the District has been re-appointed to the Committee.

### Energy Committee

#### Advanced Clean Fleets Regulation

Regulation implementation strategies are being discussed in the Truck Regulation Implementation Group as well as by the California Public Utilities Commission in their High Distributed Energy Resource Future Grid Study.

### Water Quality Committee

#### Hexavalent Chromium

The anticipated adoption date of the State Water Resources Control Board's (SWRCB) proposed regulation regarding the new hexavalent chromium maximum contaminant level (MCL) has been pushed back to April 2024. If approved, the new MCL would decrease from 50 parts per billion (ppb) to 10 ppb and the District would have 3 years from the adoption date to come to compliance.

#### PFAS Liability Protection

PFAS chemicals are being considered for the hazardous substances list as defined under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). If added, water systems could be held financially liable for the cleanup of PFAS regardless of the fact that they were not the polluters.

To avoid this, statutory protection for water systems is being proposed in S. 1430; the Water Systems PFAS Liability Protection Act. The Act would exempt water systems and hold entities responsible for PFAS contamination financially liable instead (a letter of support is attached).

## Association of California Water Agencies—Committee Highlights

### **State Legislative Committee** 1/19 & 2/9

#### **Bill Proposal:** *Sponsor*—Proposition 218, Exhaustion of Administrative Remedies and Extra-Record Evidence

There has been an increase in litigation against water agencies for changes to service fees and special assessments that violate Prop 218. Currently, ratepayers may litigate violations without first having raised concerns during the Prop 218 process leading up to the decision to adopt the fee/assessment. Agencies also have the burden of proof to show that its fee/assessment complies with Prop 218 instead of the plaintiff, which was not the case prior to the implementation of the Proposition. Litigation is costly to ratepayers and threatens the reliability and stability of revenue streams agencies rely on to operate essential services. The proposed bill would require exhaustion of administrative remedies so that a defending agency has the opportunity to abandon its fee/assessment proposal, change it, or better explain why it complies with Prop 218. Also, in order to be permitted to litigate, the plaintiff would be required to have objected to the fee/assessment during the initial Prop 218 process.

This bill was first proposed in October 2022 but put on hold due to the focus put on water rights reformation bills. ACWA feels it is now appropriate to introduce and sponsor this bill.

#### **AB 805:** *Not favor*—Sewer service: disadvantaged communities

Existing law authorizes the SWRCB to order the consolidation of failing water systems; AB 805 would extend this authority to wastewater systems as long as both systems are wastewater service providers. ACWA seeks amendments for the following reasons:

- This bill is premature since the SWRCB cannot yet fund consolidations because their wastewater needs assessment has not yet been completed.
- This bill authorizes the SWRCB to require a public agency to take over a failing sewer system and assume responsibility and liability for all deferred maintenance, rehabilitation needs, and regulatory compliance.
- This bill would grant the SWRCB new authority to order annexations and extensions of sewer services without the consideration of a county's Local Area Formation Commission (LAFCO) who's responsibility it is to declare the boundaries of counties, cities, and most special districts.

## Association of California Water Agencies—Committee Highlights

**State Legislative Committee** 1/19 & 2/9 continued...

**AB 1827: Support**—Local government: fees and charges: water: higher-consumptive water parcels

This bill pertains to Proposition 218 involving the rate setting process. This bill would allow water providers to include incrementally higher costs in their water service rates for high water users. This would help agencies offset fluctuating service costs by billing them back to the consumer (such as when the cost of electricity is higher).

**SB 937: Oppose Unless Amended**—Development projects: permits and other entitlements: fees and charges

It is in the District's current procedures that upon inspecting and confirming that a new build's (residential or commercial) water and/or wastewater connection meets District standards, that property is thereafter billed a one-time connection/capacity fee and the regular monthly fixed rate. SB 937 would prohibit agencies from charging these fees until after the property receives a certificate of occupancy. This is problematic because a service connection is established during construction and prior to the issuance of a certificate of occupancy. Thus, the District would bear the cost of water used in the construction process.

ACWA is proposing amendments to remove the restrictions on collecting connection/capacity fees from the bill.



## Hidden Valley Lake Community Services District

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

February 14, 2024

The Honorable Chuck Schumer  
Senate Majority Leader  
United States Senate  
Washington, D.C. 20510

**RE: S. 1430 (Sen. Cynthia Lummis)– Water Systems PFAS Liability Protection Act**  
**POSITION: SUPPORT**

Dear Senator Schumer,

Hidden Valley Lake Community Services District (HVLCSO, the District) respectfully requests your support for **statutory protection for water systems from liability under Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) for per- and polyfluoroalkyl substances (PFAS)**. HVLCSO is a small water and wastewater utility that serves a residential population of just under seven thousand in Lake County. Failing infrastructure, increasing compliance and operational costs, and inflation have placed an increasing burden on our ratepayers to receive safe and reliable water and wastewater services. According to the California State Water Resources Control Board's *2022 Risk Assessment Results for Public Water Systems*, the District is categorized as having an "Extreme Water Bill" at 87%, meaning that of all public water systems in the state the District's water bill rates are abnormally high, or within the top 87%. With an average monthly bill of \$187.83, water affordability and reliability are extremely important to the District and potential liability for PFAS contamination and its associated costs are a serious concern for our agency.

**A CERCLA designation for PFAS without statutory protection exposes drinking water and wastewater utilities like ours to potential litigation from the actual polluters.** PFAS users and producers can abuse litigation to reduce their own clean-up costs and increase costs on water utilities – costs which we are then forced to pass along to ratepayers. Even when water systems can successfully defend themselves in court against CERCLA claims, the cost of that litigation alone could contribute to ongoing water affordability challenges.

In September 2022, EPA published a proposed rule to designate PFOA and PFOS as CERCLA hazardous substances. CERCLA is designed to remediate contaminated sites and hold parties that caused the contamination financially responsible for cleanup through its "polluter pays" model. HVLCSO strongly supports the "polluter pays" principle. However, without S. 1430, agencies like us will be facing a "community pays" outcome that unfairly shifts the clean-up and liability costs onto the public that we serve. Public water and wastewater agencies are passive receivers of PFAS from a vast array of domestic, commercial, and industrial sources. Water systems, and the public, do not have control over PFAS in the environment given the overwhelming presence of this family of chemicals in the chain of commerce and in homes.

Without an explicit exemption from financial liability under CERCLA, water systems could also be held financially liable for the cleanup of Superfund sites contaminated with PFAS. All for merely fulfilling their responsibilities under the Safe Drinking Water Act to treat and dispose of these chemicals to protect public health. PFAS

producers have been profiting from PFAS and knowingly been polluting our waterways and environment for decades. Refusing to call for a accountability for their actions is inexcusable.

As the U.S. Office of Management and Budget (OMB) considers the place of PFAS under CERCLA, HVLCSO urges you to uphold CERCLA's "polluter pays" principle and protect water systems and the ratepayers they serve. **We urge you to do so by supporting S. 1430, the Water Systems PFAS Liability Protection Act.**

Sincerely,

Hidden Valley Lake Community Services District



Hannah Davidson, Water Resources Specialist II



# Hidden Valley Lake Community Services District Projects Update Report January/February 2024

## Backup Power Reliability Project

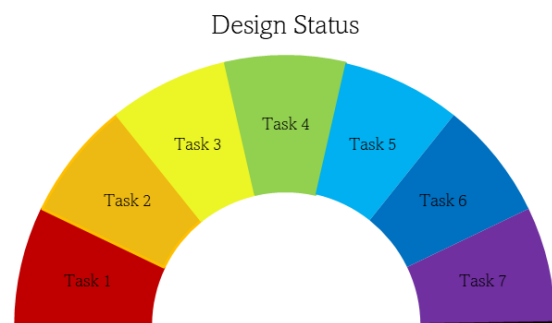
- 12/13/23 Submittal approval
- 1/5 Quarterly reports
- 1/9 NPA approval
- 1/16 Award of Contract agendized
- 1/22 Fully executed PSA
- 1/25 Submitted time extension request
- 1/30 Fully executed Contract
- 2/13 Pre-pre-construction meeting
- 2/16 Pre-construction meeting
- 10/1/24 Estimated Generator arrival



| Expense Pd. | Request Date | Request Amt | NOP Amt     | Warrant    | Difference |
|-------------|--------------|-------------|-------------|------------|------------|
| Q3 2022     | 10/15/2022   | \$370.62    | \$250.14    | 01/31/2023 | 108 Days   |
| Q4 2022     | 01/10/2023   | \$2,240.97  | \$1,512.45  | 02/14/2023 | 35 Days    |
| Q1 2023     | 4/7/2023     | \$3,397.21  | \$2,292.81  | 05/05/2023 | 28 Days    |
| Q2 2023     | 7/10/2023    | \$45,239.00 | \$30,532.25 | 09/07/2023 | 59 Days    |
| Q3 2023     | 10/11/2023   | \$65,053.91 | \$43,905.54 | 11/16/2023 | 36 Days    |
| Q4 2023     | 1/9/2024     | \$10,990.76 | \$7,417.77  | 2/7/24     | 28 Days    |



- Task 1: Surveying
- Task 2: Soils Investigation
- Task 3: Utility Company Investigation
- Task 4: Environmental and Permitting Review
- Task 5: Basis of Design Technical Memorandum
- Task 6: Engineering Design Package
- Task 7: Bidding Support





# Defensive Space and Ignition Resistant Construction Project

11/16/23 Bond Proceeds  
 1/9 FEMA RFI  
 1/19 FEMA RFI response  
 2/7 FEMA RFI additional documentation response



Wellfield

| Expense Pd. | Request Date | Request Amt. | NOP Amt.     | Warrant    | Difference |
|-------------|--------------|--------------|--------------|------------|------------|
| Q3 2022     | 10/06/2022   | \$2,501.64   | \$1,688.38   | 01/23/2023 | 109 Days   |
| Q4 2022     | 01/10/2023   | \$3,981.15   | \$2,686.92   | 02/03/2023 | 24 Days    |
| Q1 2023     | 04/10/2023   | \$100,002.50 | \$67,492.69  | 05/05/2023 | 25 Days    |
| Q2 2023     | 7/10/2023    | \$166,307.65 | \$112,242.70 | 9/11/2023  | 63 Days    |
| Q3 2023     | 9/18/2023    | \$81,422.72  | \$46,964.72  | 10/20/2023 | 32 Days    |



Unit 4 Tank



Little Peak Vegetation

Design Status



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



# Water System Storage Reliability Project

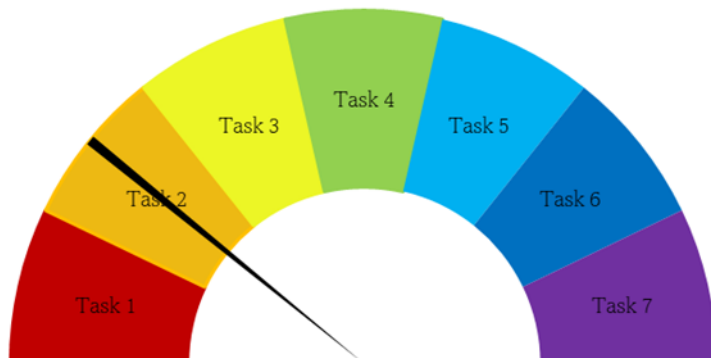
11/20 \$619,916.04 increase approval  
 12/1 Progress meeting - Change in the Main Point of Contact  
 12/21 CalOES procurement discussion  
 12/22 GHD holiday break  
 12/28 Counsel performance discussion  
 12/29 PGE design contract  
 1/8 Electric & Telemetry discussion

1/30 Submitted time extension request  
 Backfill discussion  
 Flow meter discussion  
 Pressure & Disinfection Procedure  
 Monthly pay request  
 Pump house piping  
 2/16 DWR extension approved until 12/31/2025

| Expense Pd. | Request Date | Request Amt. | NOP Amt.     | Warrant    | Difference |
|-------------|--------------|--------------|--------------|------------|------------|
| Pre-Award   | 10/21/2022   | \$19,076.17  | \$12,876.41  | 12/02/2022 | 42 Days    |
| Q3 2022     | 10/21/2022   | \$4,350.45   | \$2,936.55   | 12/02/2022 | 42 Days    |
| Q4 2022     | 01/06/2023   | \$15,995.73  | \$10,594.62  | 01/23/2023 | 17 Days    |
| Q1 2023     | 04/11/2023   | \$64,128.44  | \$43,286.70  | 05/05/2023 | 24 Days    |
| Q2 2023     | 7/10/2023    | \$75,689.98  | \$52,496.74  | 9/5/2023   | 57 Days    |
| Q3 2023     | 10/10/2023   | \$56,763.22  | \$38,315.17  | 11/6/2023  | 27 Days    |
| Q4 2023     | 1/9/2024     | \$574,334.17 | \$387,675.56 | 2/7/2024   | 28 Days    |



Construction Status



- 1 Mobilization/Veg Mgmt
- 2 Grading, Piping, Fence
- 3 Tank 9A Construction
- 4 Tank 9 Demolition
- 5 Tank 9B Construction
- 6 Paving
- 7 Closeout

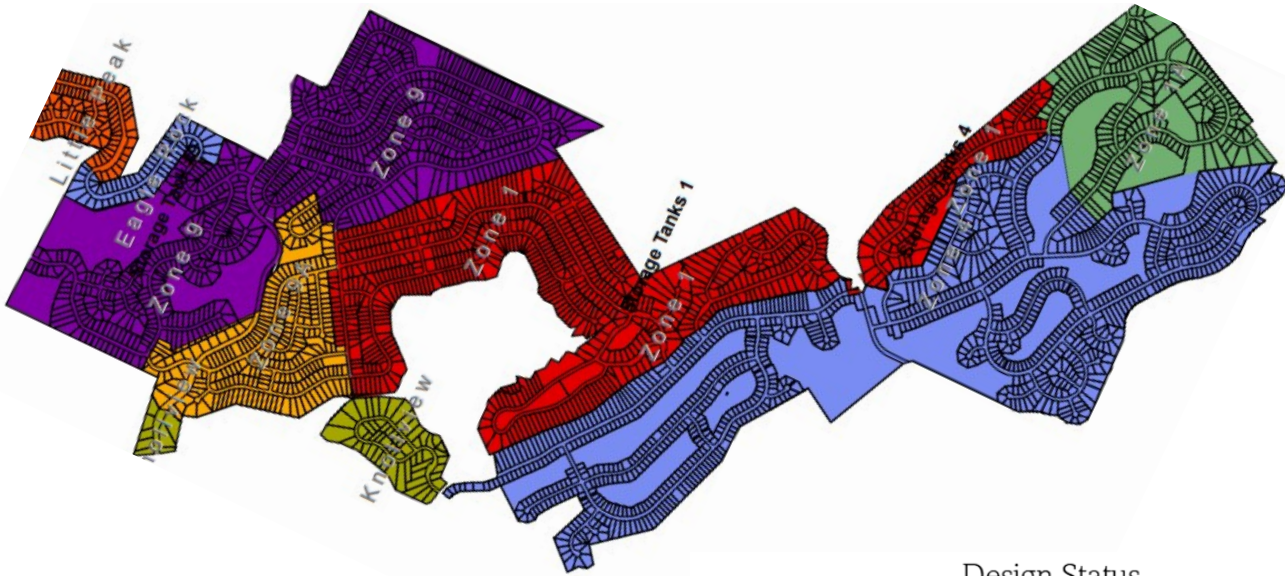


# Water Distribution Reliability Project

- 11/16 Bond proceeds
- 11/29 Baseline hydraulic model complete
- 11/30 Next steps discussion
- 12/15 Scope and hydraulics alignment
- 1/9/24 Quarterly Reports
- 1/10/24 CalOES Scope of Work discussion



| Expense Pd. | Request Date | Request Amt. | NOP Amt.    | Warrant    | Difference |
|-------------|--------------|--------------|-------------|------------|------------|
| Q4 2022     | 01/10/2023   | \$1,450.49   | \$978.95    | 02/14/2023 | 35 Days    |
| Q1 2023     | 04/08/2023   | \$34,543.03  | \$23,313.44 | 05/05/2023 | 27 Days    |
| Q2 2023     | 7/10/2023    | \$46,174.40  | \$31,163.56 | 09/11/2023 | 63 days    |
| Q3 2023     | 10/11/2023   | \$44,243.75  | \$29,860.55 | 11/6/2023  | 26 days    |
| Q4 2023     | 1/10/2024    | \$43,584.34  | \$29,415.51 | 2/7/24     | 28 days    |



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

Design Status



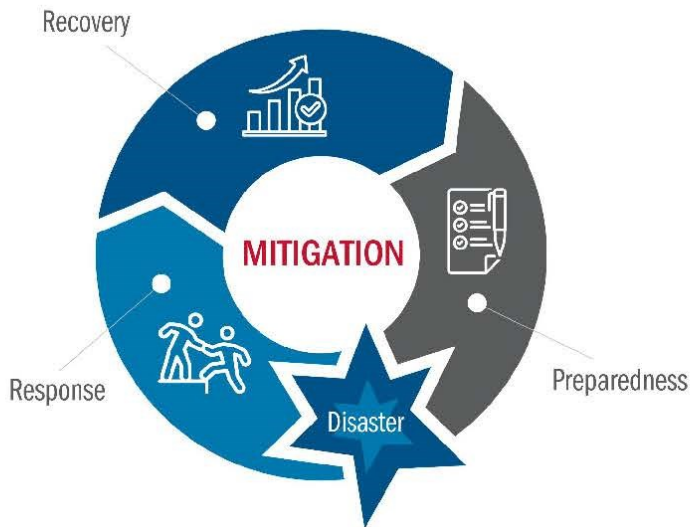


# LHMP Update Project

- 11/21 Project start date
- 12/1 Project approval
- 12/15 Kick-off meeting
- 1/23 RFP Submittal
- 2/2 Received 3 responses to RFP
- 2/20 Award of contract agendized

| Expense Pd. | Request Date | Request Amt. | NOP Amt. | Warrant | Difference |
|-------------|--------------|--------------|----------|---------|------------|
| Q4 2023     |              | ~\$500       |          |         |            |

*Hidden Valley Lake  
Community Services District  
Local Hazard Mitigation Plan  
March 2020*





## Other Project Updates

### **FLASHES**

- CMEP & MIP eligibility
- NDA execution
- Ad Hoc meeting
- MIP agreement & Resolution agendized

### **SCADA**

- Project kickoff meeting 12/1
- USBR Application
- CIP Budget planning

### **COVID**

- Staff initiating FEMA project closeout procedures

### **Stormwater Mitigation**

- CSD-HVLA agreement agendized
- West Yost drafting FMA grant application proposal



**Hidden Valley Lake  
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19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
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[www.hvlcsd.org](http://www.hvlcsd.org)

**MEMO**

To: Board of Directors  
From: Dennis White  
Date: February 20, 2024  
RE: General Manager's Report

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Below is an overview of District operational activities.

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

**Budget.**

- Mr. Norm Newell of Smith & Newell will have presented his summary of the Independent Auditor's Report earlier in this agenda. As he had mentioned in his presentation to the Finance Committee last week, the Opinions paragraph on page 2, indicates complete and accurate financial statements, which is "as good as an opinion that you can get". I know this audit comes a little late. I want to thank Smith & Newell for working with Trish and her recovery. And for Trish's hard work and dedication to the District. During a time where she was able to rise above after an incident and deliver a flawless audit. Trish is always set to task Many thanks, Trish Wilkinson.

I would like to report on OPEB (Other Post-Employment) in its second year. The District has started the initial contribution for employees hired after November 2022 as written under the new policy. I can't wait for the fifth year, to see our liability start dropping, this was a great place to start.

Staff had a budget kickoff this week to begin working on next year budget. We are looking Capital expenditures and what would be considered capital priorities. Trish is working closely with staff to hear the needs and see what that budget will look like.

**Staffing**

- Well, I'm pleased to say we are in a great spot when it comes to staffing. I really enjoy seeing staff come together and work as a unit. I am in hopes to maintain the staff we have, they are what I consider an A team and we will only get stronger in years to come. I would like to mention that COLA percentages are coming up for review. I want us to look closely at those figures for budget purposes.

Remember, a gradual increase outweighs heavy spike increases. I also want to remind you that I do not partake in any COLA increases. But I do have a vested interest in maintaining properly trained staff. They are essential to provide safe drinking water and





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protect downstream users, as well as becoming more self-efficient in our own infrastructure and implementing the tools and additional resources we have.

I would like to give a shout out to all staff when events like flooding hit us, everyone simply gallantly presses forward. Thank you from my heart.

As you see on the agenda, I'm looking to reorganize our staffing chart. Instead of having three in the front I want to implement a third for cross training/succession planning. I hope we all see the benefits in this.

### **Joint Efforts**

- As you will notice in tonight's agenda, we are excited to bring an agreement between HVLCS and HVL to work together to help protect our communities' homes and our infrastructure. This bond between the two organizations can bring about a better way of life for us and our constituents. And living up to our Mission Statement. As we move forward to do what we say & mean what we do!

### **Politics**

- Oath Of Office will be held tonight for one of the five candidates, I would personally like to thank each one of you for your interest in our team of board members and the dedication you put forward in doing so. THANK YOU!!
- In other news as you will see, FLASHES on the agenda. The MIP Grant Application Agreement will help keep this project moving forward, I have high hopes to see this project come to life. There are many benefits it would bring to our community and the District.
- LHMP I cannot stress enough what a priority the LHMP Update of 2025 means to the District. The process of updating the LHMP opens so many eligibilities for federal funding programs. The Staff report says it best. It is important for our decision here to be unanimous.

### **Field**

- This last storm kept us quite busy. Lucky to say no major flooding. However, we did feel the impact at the Wastewater treatment plant, staff have been quite busy keeping the District in compliance.

The field crew is also making great progress with our in-house projects. Keeping meter replacements, manhole lid replacements and sewer camera-ing in-house benefits both the District and the staff. Staff are provided learning opportunities in new ways to enhance maintenance and operations of our infrastructure. This provides growth for staff as well as intellectual capital for the District. The alternative of outsourcing this type of work would have been much more expensive, and would not have built up our intellectual capital.

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

**DATE:** February 20, 2024

**AGENDA ITEM:** Authorize the GM to enter into a Microgrid Incentive Program (MIP) Application Agreement with Trane US, Inc, and to adopt Resolution 2024-01

---

**RECOMMENDATIONS:**

Authorize the GM to enter into a Microgrid Incentive Program (MIP) Application Agreement with Trane US, Inc, and to adopt Resolution 2024-01

**FINANCIAL IMPACT:** \$25,000 stipend to Trane US, Inc.

**BACKGROUND:**

Since the District partnered with Trane in September of 2021, much effort has been made to move the FLASHES project forward. Reliable clean energy has been made a priority in California and is therefore highly sought after by energy off-takers, such as Community Choice Aggregates (CCAs). PG&E's Community Microgrid Enablement Program (CMEP) and Microgrid Incentive Program (MIP), are examples of funding assistance designed to help projects like FLASHES flourish.

The MIP program's application deadline is fast approaching. Trane is fully prepared to develop and submit this MIP application on our behalf. The attached application agreement and Resolution will authorize Trane to move forward, and to receive the \$25,000 stipend that is offered with this program.

Both District counsel and Trane counsel have mutually agreed to the language in these documents.

\* It has also been confirmed that the \$25,000 stipend is entirely dependent on the award of funds. In other words, if there is no award, there is no stipend.

Encl: MIP Application Agreement, Resolution 2024-01



**MICROGRID INCENTIVE PROGRAM APPLICATION AGREEMENT  
BETWEEN HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
AND TRANE U.S., INC.**

THIS AGREEMENT is made as of February \_\_, 2024 between Hidden Valley Lake Community Services District, hereinafter referred to as (“District”), organized and existing under Title 6 of the California Government Code, and Trane U.S., Inc. hereinafter referred to as (“Trane”). Throughout this Agreement, District and Trane may be referred to together as the (“Parties”), or individually as a (“Party”).

**RECITALS**

WHEREAS, Trane agrees to prepare all documents and supporting materials, in collaboration with District staff, needed for the submittal of a timely Microgrid Incentive Program (“MIP”) grant application on behalf of the District for the 10 MW Hidden Valley Lake Firemain Linked Auxiliary Supply/Hydraulic Energy Storage (“FLASHES”) project;

WHEREAS, Trane will ensure that all necessary narratives, calculations, supporting documentation, and other needed submittals are timely completed for the FLASHES project MIP grant application;

WHEREAS, Trane will timely respond to and inform District staff of any requests for clarification issued by the MIP program;

WHEREAS, if an MIP grant is awarded to the District, based on Trane’s efforts as discussed in this Agreement, Parties shall modify the existing Trane-Hidden Valley Lake Community Services District Letter of Commitment (“LOC”), if and only as necessary, to allow the awarded MIP grant funds to be allocated for project development tasks, as defined in the LOC;

WHEREAS, this Agreement shall not pertain to the Poe Mountain/Upper Lake project.

NOW, THEREFORE, the Parties agree that the above recitals are hereby incorporated into and made a part of this Agreement, and further agree as follows:

1. Purpose. The primary purpose of this Agreement is to provide to Trane the District’s authorization to develop and submit a timely MIP grant application on behalf of the District.
2. Cost and Payment. Trane shall limit its fee to the District, for the completion of the duties established under this Agreement to an amount not to exceed the \$25,000 stipend that MIP applicants are allowed to claim for professional application assistance under the MIP grant application program. Trane’s proposed fee structure for this Agreement is attached as **Exhibit A**.

3. Proposed Schedule. Trane shall prepare and submit all of the necessary documents and supporting materials needed to meet the following deadlines:

- PG&E Technical Consultation Feb/Mar 2024
- Preliminary Document Submission 28 Feb 2024
- Application Submission 30 Apr 2024
- PG&E Payment of Application Development Grant May/June 2024
- Notice of Proposed Awards June 2024
- Begin Work on Trane-District Development Contract June 2024
- CPUC Award Approval July 2024
- District Executes PG&E Agreement August 2024
- Commence Development Work August 2024

4. Third Party Beneficiaries. Nothing in this Agreement, express or implied, is intended to or shall confer upon any person other than the Parties and their respective successors and permitted assigns any legal or equitable right, benefit or remedy of any nature under or by reason of this Agreement.

5. Entire Agreement. This Agreement constitutes the complete agreement between the Parties and supersedes any prior written or oral communications between the Parties.

6. Counterpart Signatures. This Agreement may be executed in counterparts each of which shall be deemed to be an original but all of which taken together shall constitute one and the same Agreement.

**(Signature Page Follows)**

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first above written.

By: \_\_\_\_\_

Name:

Title:

Hidden Valley Lake Community Services District

By:  \_\_\_\_\_

Name: Robert Wax

Title: Regional Director - Energy Services

Trane U.S. Inc.

## Exhibit A

| TRANE / Hidden Valley Lake CSD Contract   |  |  |  |  |                                    |                                      |              |
|---|--|--|--|--|------------------------------------|--------------------------------------|--------------|
|   |  |  |  |  |                                    |                                      |              |
| PROJECT: Hidden Valley Lake CSD Hidden Valley Lake MIP Grant Application  |  |  |  |  |                                    |                                      |              |
| Technical Assistance  |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    |                                      |              |
| LABOR - Zone 6  |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    | <u>LABOR RATE /</u>                  | <u>HRS</u>   |
|   |  |  |  |  |                                    | HR                                   |              |
|   |  |  |  |  | Project Engineering                | 215                                  | 10           |
|   |  |  |  |  | Trane Senior Program Developer     | 450                                  | 100          |
|   |  |  |  |  | Trane Project Developer            | 215                                  | 40           |
|   |  |  |  |  | Trane Project Manager              | 165                                  | 20           |
|   |  |  |  |  | Trane <u>Project Administrator</u> | 120                                  | 20           |
| MISCELLANEOUS MATERIAL  |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    | SUB-TOTAL                            | \$63,060     |
| The Estimated price indicates the sale price for these services if sold to the Hidden Valley Lake CSD under a stand-alone Professional Services Agreement. In this case Trane is limiting the amount charged for Technical Assistance to the \$25,000 limit for TA reimbursement from the MIP program |  |  |  |  |                                    |                                      | Bond         |
|   |  |  |  |  |                                    |                                      | \$0.00       |
|   |  |  |  |  |                                    |                                      | Material Tax |
|   |  |  |  |  |                                    |                                      | 0            |
|   |  |  |  |  |                                    | MAX CONTRACT SELL PRICE:             | \$25,000     |
|   |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    | ACTUAL SELL PRICE:                   | \$25,000     |
|   |  |  |  |  |                                    |                                      |              |
|   |  |  |  |  |                                    | Bond                                 | 0.00         |
|   |  |  |  |  |                                    | Material Tax                         | 0            |
|   |  |  |  |  |                                    | ACTUAL SELL PRICE W/SALES TAX & BOND | \$25,000     |

**RESOLUTION NO. 2024-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
AUTHORIZING THE DRAFTING AND SUBMITTAL OF A  
MICROGRID INCENTIVE PROGRAM GRANT APPLICATION BY TRANE U.S., INC.**

WHEREAS, Trane U.S., Inc. (“Trane”) and the Hidden Valley Lake Community Services District (“District”) have completed the preliminary steps to develop a Firemain Linked Auxiliary Supply/Hydraulic Energy Storage (FLASHES) facility to serve the Hidden Valley Lake community;

WHEREAS, District staff has determined that the continued development of the FLASHES project requires an expenditure of multiple millions of dollars;

WHEREAS, in the coming stages of the development, the District and Trane may determine that the FLASHES project is not a viable option for the District and any contributed expenditures would be considered unrecoverable;

WHEREAS, Pacific Gas & Electric, operating under the direction of the California Public Utilities Commission, has developed the Microgrid Incentive Program (“MIP”) that provides funding for such risk elements, thereby eliminating the financial risk identified by the District and Trane;

WHEREAS, District staff has evaluated the issues, benefits, and risks associated with the District applying for a MIP grant and has determined that completing an application for a MIP grant involves a considerable expenditure of funds and work-hours;

WHEREAS, the MIP provides an application development grant in the amount of \$25,000 for applicants that submit a conforming application under the MIP guidelines;

WHEREAS, Trane has submitted to the District a proposal to develop a conforming MIP application, attached as **Exhibit A**, on behalf of the District;

WHEREAS, Trane’s proposal limits its consulting fee to that of the award value offered under the MIP application development grant;

WHEREAS, District staff has evaluated Trane’s proposal to develop a conforming MIP application on behalf of the District and has determined that it would be in the District’s best interests to authorize the acceptance of the proposal;

WHEREAS, if the MIP funds are awarded, Trane and the District agree to amend their existing Letter of Commitment, if and only as necessary, to authorize the expenditure of any awarded funds for the purposes of furthering the FLASHES project development.

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

1. The Board of Directors authorizes Trane to develop and submit a Microgrid Incentive Program grant application on behalf of the District, subject to the understanding that any fee issued by Trane for the development of the grant application will be limited to the value of an application development grant awarded to the District, and which fee shall not exceed \$25,000 under any circumstances.

PASSED AND ADOPTED by the Board of Directors of the Hidden Valley Lake Community Services District on the \_\_ day of February, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
President of the Board of Directors

Attest:

\_\_\_\_\_  
Secretary of the Board of Directors

**Exhibit A**

Trane MIP Application Agreement

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

**DATE:** February 20, 2024

**AGENDA ITEM:** Authorize the GM to Award the LHMP Update Project, to Contract with, and to issue the Notice to Proceed with Foster Morrison Consulting according to the contract terms.

---

**RECOMMENDATIONS:**

Authorize the GM to Award the LHMP Update Project, to Contract with, and to issue the Notice to Proceed with Foster Morrison Consulting according to the contract terms.

**FINANCIAL IMPACT:**

|                                      |               |
|--------------------------------------|---------------|
| Foster Morrison Consulting contract: | \$ 85,000.00  |
| Federal Reimbursement:               | \$(63,750.00) |
|                                      | =====         |
| District Responsibility:             | \$ 21,250.00  |

**BACKGROUND:**

In order to remain eligible for Federal Funding, the District must keep its Local Hazard Mitigation Plan (LHMP) up to date. The document must be updated every five years, and is expected to incorporate past achievements, new priorities, and any changes to local, state, or federal regulations. The LHMP was adopted in July of 2020, and will expire at the end of next fiscal year.

Recent Hazard Mitigation funds have been obligated to the District to facilitate the LHMP Update. In the interest of fair competition, and in compliance with 2 CFR 200.318-326, a Request for Proposals (RFP) was issued on 1/12/24. Staff is pleased to report that the District received three (3) proposals by the 2/2/24 deadline.

All three (3) proposals were quite robust in their level of experience and approach to the work. The larger firms provided a depth of experience that would benefit the District, and the smaller firms were more nimble and able to dedicate 100% of their time to the District. Upon a thorough review by staff, it was determined that the Foster Morrison Consulting Proposal appeared to be the most responsive to the District's specific needs and priorities.

Encl: RFP Response – Foster Morrison Consulting



# *Hidden Valley Lake Community Services District Proposal for Local Hazard Mitigation Plan Update February 2, 2024*



**Prepared for:**  
Hidden Valley Lake Community Services District  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467

**Prepared by:**  
Foster Morrison Consulting  
6095 Zang Way  
Arvada, CO 80004

**In Coordination With:**  
Howell Consulting  
14968 Retreats Trail Ct. Rancho  
Murieta, CA 95683



February 2, 2024 (Revised 2/12/24)

Hidden Valley Lake Community Services District  
Alyssa Gordon/Hannah Davidson  
19400 Hartmann Road  
Hidden Valley Lake, California 95467

**Re: Hidden Valley Lake Community Services District: RFP Response for a Local Hazard Mitigation Plan Update**

Ms. Gordon and Davidson:

Foster Morrison Consulting, Ltd. (Foster Morrison), in conjunction with Howell Consulting, Inc., is pleased to submit this scope of work, project cost, schedule, and summary of qualifications for a Hidden Valley Lake Community Services District (HVLCS D) Local Hazard Mitigation Plan (LHMP) Update. The Foster Morrison Team brings a unique understanding of the mitigation planning needs of the District. Foster Morrison's proposed staff for this HVLCS D 2025 LHMP Update project were the same key staff that developed the 2020 HVLCS D LHMP, Lake County's 2018 LHMP Update, and the LHMPs for both the Cities of Clearlake and Lakeport.

Foster Morrison's reputation and expertise is in developing LHMPs and LHMP Updates for California communities throughout the state. Foster Morrison staff have been developing hazard mitigation plans for nearby California counties (including incorporated communities and districts) over the last twenty years providing coverage for 100's of jurisdictions. These planning efforts include: Plumas County, Lake County, Butte County, Sacramento County, Placer County, Sutter County, Amador County, Colusa County, Yuba County, Nevada County, Calaveras County, Modoc County, Madera County, the Los Angeles County Unified School District, the second largest school district in the nation, and the East Bay Regional Park District, the largest regional park district in the nation, covering the entirety of Contra Costa and Alameda counties. As a result of these planning efforts, many of these communities have been successful in obtaining pre- and post-disaster grant funds for various projects identified in their LHMP mitigation strategies.

Foster Morrison Team's extensive mitigation planning experience in California combined with their in-depth knowledge of the California regulatory environment, area-specific hazards, and customized plan development process translates to added value to the District. By utilizing the Foster Morrison Team, the HVLCS D will receive an LHMP Update that is customized to meet the specific needs of the District, is clear and action oriented, and will enable HVLCS D to become eligible for FEMA and state mitigation and disaster recovery funds. Our Team's expertise and working relationships with the California Office of Emergency Services (Cal OES) and FEMA Region IX also assist our clients with navigating all aspects of FEMA programs from disaster preparedness to mitigation and grant applications to post disaster response and recovery.

We are committed to providing the HVLCS D with an LHMP that is approved by Cal OES and FEMA and contains a comprehensive mitigation strategy that is designed to reduce hazard losses and make the District more disaster resilient. If you have any questions, please feel free to contact me at your convenience. We look forward to working with the District on this project.

Sincerely,

A handwritten signature in black ink, appearing to read "J Foster".

Jeanine Foster, JD  
Principal/Senior Project Manager  
Foster Morrison Consulting, Ltd.  
[Jeanine.foster@fostermorrison.com](mailto:Jeanine.foster@fostermorrison.com)  
(303) 717-7171

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# 1. Introduction: The Foster Morrison Team

This section provides an overview of the proposed Foster Morrison Team comprised of Foster Morrison Consulting (Prime Consultant) and Howell Consulting (Subconsultant). Foster Morrison and Howell Consulting, both women-owned businesses, have teamed to provide the HVLCS D with the expertise, experience, and customer service necessary to successfully execute the proposed scope of work for a FEMA-approved Local Hazard Mitigation Plan (LHMP) Update.

## Foster Morrison Consulting, Ltd.

Foster Morrison Consulting, Ltd. (Foster Morrison) is an emergency management consulting firm with staff expertise and experience encompassing all aspects of FEMA programs - from disaster preparedness to mitigation and grant applications to post-disaster response and recovery. Specializing in Hazard Mitigation Planning, Foster Morrison develops Hazard Mitigation Plans and Plan Updates that meet the requirements of the Disaster Mitigation Act (DMA) of 2000 as well as the planning requirements of the Flood Mitigation Assistance (FMA) program and the National Flood Insurance Program's (NFIP) Community Rating System (CRS). Our focus is developing FEMA-approved, customized mitigation plans for communities that enable participating jurisdictions to be eligible for FEMA mitigation funds and includes comprehensive mitigation strategies designed to reduce hazard-related losses, enhance community capabilities, and make a community better able to respond and recover when disasters occur.



Foster Morrison staff have been working together as a planning team for the last fifteen years developing hazard mitigation plans for clients around the country. Key geographic areas of expertise include California, Colorado, and Mississippi. Formed in 2014, Foster Morrison, a limited liability corporation, is registered and licensed to do business in the State of California and is also registered and in good standing with the Federal Procurement System for Award Management (SAM).

Foster Morrison's main office is located at 6095 Zang Way, Arvada Colorado 80004, (303) 717-7171, servicing all of our California clients. Foster Morrison is a small boutique firm with two full time principals/planners and contracts with our GIS/mapping consultant to support the risk assessment portion of our planning projects. Our subconsultant, Howell Consulting and her contract staff, have been providing additional support as needed for our hazard mitigation planning projects throughout California for the last seven years.

Our Firm's primary office location and proposed project manager and primary contact for the project is:

Jeanine Foster, JD  
Principal/Sr. Project Manager  
Foster Morrison Consulting, Ltd.  
Jeanine.foster@fostermorrison.com  
Phone: (303) 717-7171; Fax: (720) 893-0863  
6095 Zang Way, Arvada, Colorado 80004

Other office locations that will be supporting the project include:

Foster Morrison Consulting, Ltd  
2731 155<sup>th</sup> Ave. SE  
Amelia, ND 58004  
(701) 318-4445

Howell Consulting Inc.  
14968 Retreats Trail Ct.  
Rancho Murieta, CA 95683  
(916) 202-2635

Jeanine Foster, as Principal of the firm and signatory to this submittal, has authority to bind the firm in an agreement with HVLCS D should we be awarded this contract. The Foster Morrison Team commits to the successful completion of this project, conducting all work with integrity and compliance with public policy utilizing our record of past performance and financial and technical resources.

## Sub-consultant: Howell Consulting, Inc.

Foster Morrison is teaming with Howell Consulting as a sub-consultant to this effort. Howell Consulting will be taking the lead on the QA/QC efforts associated with LHMP development and will be a local resource for the project. Howell Consulting will also support other tasks, as needed, to meet client requirements and project deadlines. A brief overview of Howell Consulting is provided below.

Howell Consulting, Inc. (Howell Consulting) is an S-Corporation, founded in 2007 and based in Rancho Murieta, California. Brenna Howell, with comprehensive emergency management expertise, is the owner and primary employee of this small, specialized firm and is supported by several contract staff, that includes planners, engineers, and GIS expertise. Howell Consulting offers a full range of planning, mitigation, preparedness; response and recovery consulting services to better prepare organizations before and after disaster strikes. Howell offers both pre- and post-disaster services including the review and updating of emergency response plans, business continuity and hazard mitigation plans, risk analysis, hazards and vulnerabilities identification, and emergency communications plans. Howell Consulting also provides on-site staffing and assistance during actual disasters or emergency situations. Finally, through strategic partnerships, Howell Consulting is able to assess needs and prescribe appropriate emergency management trends such as the latest planning grant requirements and planning guidance.

Howell Consulting has also been working with Foster Morrison in the development of 20 single and multi-jurisdictional California LHMPs and LHMP Updates over the last 7 years including Tri-City - Fremont, California, Yuba County, Placer County, Sacramento County, Nevada County, Lake County, Colusa County, Plumas County, City of Piedmont, City of Clearlake, City of Lakeport, City of Garden Grove, City of Placentia, the East Bay Regional Park District, and the Los Angeles Unified School District. Other solo multi-jurisdictional LHMPs and LHMP Updates developed by Howell Consulting include Merced County, Kings County, Yolo County, and Yuba County.

## Foster Morrison Team Qualifications and Experience

**The Foster Morrison Team's experience and qualifications for providing HVLCS D with a FEMA-approved, DMA-compliant, 2025 LHMP Update is unequalled. Having completed the 2020 LHMP for HVLCS D, the 2018 LHMP for Lake County and the 2019 LHMPs for the cities of Clearlake and Lakeport, the Foster Morrison Team is very familiar with HVLCS D, hazard mitigation planning in Lake County and California, current California hazards, and most recent and valid hazards data to be utilized in the LHMP Update.** In addition, Foster Morrison staff have been working with numerous California communities developing their single and multi-jurisdictional LHMPs and LHMP Updates since 2003. Whether a single or multi-jurisdictional effort; a rural or urban environment; or a county, city, or special district, each of these plans were highly customized to meet the individual needs of each participating jurisdiction while ensuring FEMA approval.

This section highlights the Foster Morrison Team's qualifications with a primary focus on hazard mitigation planning experience and expertise for public sector clients in California. Our capabilities are fully integrated into the proposed scope of work for this project, designed to meet the requirements of the RFP for providing HVLCS D with a DMA compliant, FEMA-approved LHMP Update. Our capabilities and proven approach are based on developing Cal OES and FEMA-approved LHMPs for hundreds of California communities. Our established approach, refined over time, is designed to simplify a complicated process as well as to maximize the use of budget while ensuring all client and Cal OES/FEMA requirements are met.

## Hazard Mitigation Planning

Hazard mitigation planning is the foundation for identifying and developing sound hazard mitigation actions and projects for implementation by communities. Hazard mitigation projects are essential for ensuring that at-risk community assets are stronger and more resilient for the next severe storm event or natural disaster. The Foster Morrison Team’s hazard mitigation planning program is built upon the expertise of staff that have extensive direct experience working with FEMA, Cal OES, and local emergency management agencies in the management of emergencies; knowledge of the legislation, and local, state, and federal laws, and policies that govern emergency disasters and in building disaster resilient and sustainable communities.

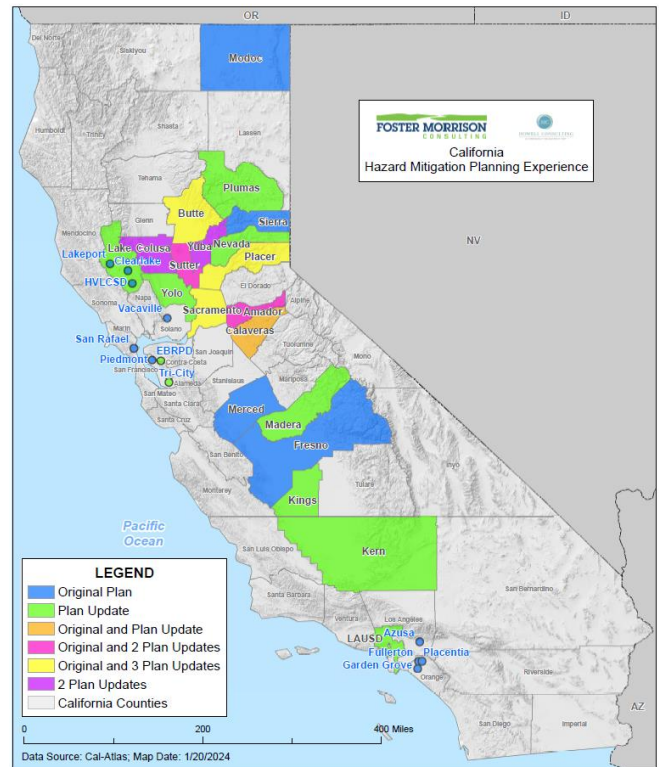
The Foster Morrison Team’s experience completing over 70 mitigation plans for communities across the country provides the expertise to lead this planning effort. In addition, Foster Morrison’s working relationship with Cal OES and FEMA Region IX provides our clients with unique insights and strategies for developing quality hazard mitigation plans aligned with Cal OES and FEMA policies and goals.

### California Hazard Mitigation Project Experience

Table 1 details Foster Morrison’s staff experience completing LHMPs in California. The figure to the right provides a map of Foster Morrison’s (with Howell Consulting) California Hazard Mitigation Planning experience.

In addition to the having developed the FEMA-approved, 2020 HVLCSO LHMP, Foster Morrison’s staff hazard mitigation planning experience includes:

- Over 70 LHMPs and LHMP Updates in 15 states and 7 FEMA regions
- Over 19 years of FEMA Region IX/California hazard mitigation planning experience since 2003:
  - ✓ Over 40 separate California single and multi-jurisdictional LHMPs/LHMP Updates providing FEMA approved plans for 100s of communities, including counties, cities, special districts, and tribes.
  - ✓ 2 planning cycles for multiple counties, 3 planning cycles for three counties (Sutter, Amador, and Butte), and 4 planning cycles for two counties (Sacramento and Placer).
  - ✓ LHMP development for numerous special districts throughout California both as part of countywide plans and as standalone district plans. Notable district specific plans include developing a single jurisdictional plan for the Los Angeles Unified School District, the second largest school district in the Country; the East Bay Regional Park District, the largest regional park district in the Country; and most recently working with the Alameda County Water District and the Union Sanitary District in the East Bay with the development of comprehensive annexes to a Tri-City multi-jurisdictional LHMP. All of these district plans included detailed mapping and hazard analysis of both vertical (facility) and horizontal (linear) assets critical to district operations. Our experience developing District focused plans allows us to consider the risk and vulnerability of hazards on the unique mission and owned assets of these participating special districts.



The California projects detailed in Table 2 were completed in accordance with DMA, FMA and CRS planning process requirements and guidance which incorporates a 10-step process into four phases: 1) LHMP Planning/Development Process, 2) Risk Assessment, 3) Mitigation Strategy, and 4) Plan Implementation and Maintenance. Execution of the 10-step process for each of these mitigation planning projects resulted in FEMA-approved plans providing coverage for 100’s of communities.

*All of these FEMA-approved LHMP projects completed by Foster Morrison staff in California followed the same process as that requested by HVLCS D and as required by DMA regulations and guidance. As well, the following projects were managed and performed by the same key staff identified in primary roles for the development of this HVLCS D 2025 LHMP Update.*

**Table 1 Foster Morrison Staff Hazard Mitigation California Planning Experience since 2014**

|                     |   |
|---------------------|---|
| <b>Project Name</b> | <b>Butte County, CA Local Hazard Mitigation Plan – 2 Plan Updates - FEMA Approved (2014, 2019), 2024 LHMP Update in Process</b>       |
| <b>Organization</b> | Butte County Office of Emergency Management   |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; County, 5 incorporated communities, and 20 special districts   |
| <b>Project Name</b> | <b>Colusa County, CA Local Hazard Mitigation Plan Update – FEMA Approved (2019), 2024 Update in Process</b>                           |
| <b>Organization</b> | Colusa County Sheriff’s Office, Office of Emergency Services  |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; County, 2 incorporated communities, and 5 special districts  |
| <b>Project Name</b> | <b>Tri-City, CA Local Hazard Mitigation Plan Update – to be submitted to Cal OES in Feb. 2024</b>                                     |
| <b>Organization</b> | City of Fremont Fire Department, Emergency Services Manager   |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; 3 cities and 2 special districts   |
| <b>Project Name</b> | <b>City of Placentia Local Hazard Mitigation Plan Update – In FEMA Review</b>   |
| <b>Organization</b> | City of Placentia – Emergency and Health Services   |
| <b>Type of Plan</b> | Single jurisdictional DMA plan  |
| <b>Project Name</b> | <b>East Bay Regional Park District Local Hazard Mitigation Plan Update (2022) – FEMA approved (2022)</b>                              |
| <b>Organization</b> | East Bay Regional Park District   |
| <b>Type of Plan</b> | Single jurisdictional DMA plan  |
| <b>Project Name</b> | <b>Sacramento County, CA Local Hazard Mitigation Plan – Original Plan and 3 Plan Updates - FEMA Approved (2006, 2011, 2016, 2021)</b> |
| <b>Organization</b> | Sacramento County Department of Water Resources, City of Sacramento Public Works  |
| <b>Type of Plan</b> | Multi-jurisdictional DMA/CRS-focused Plan; County, 7 incorporated communities, and 23 special districts                               |
| <b>Project Name</b> | <b>Yuba County, CA Local Hazard Mitigation Plan –Plan Update - FEMA Approved (2021)</b>   |
| <b>Organization</b> | Yuba County Office of Emergency Services  |
| <b>Type of Plan</b> | Multi-jurisdictional DMA/CRS-focused Plan; County, 2 incorporated communities, and 9 special districts                                |
| <b>Project Name</b> | <b>Placer County, CA Local Hazard Mitigation Plan – Original Plan and 2 Plan Updates - FEMA Approved (2005, 2010, 2016, 2021)</b>     |
| <b>Organization</b> | Placer County Office of Emergency Services  |
| <b>Type of Plan</b> | Multi-jurisdictional DMA/CRS-focused Plan; County, 5 incorporated communities, 20 special districts                                   |

|                     |  |
|---------------------|--|
| <b>Project Name</b> | <b>Sutter County, CA Local Hazard Mitigation Plan – Original Plan and Plan Update - FEMA Approved (2007, 2014, 2021)</b>     |
| <b>Organization</b> | Sutter County Office of Emergency Management   |
| <b>Type of Plan</b> | Multi-jurisdictional DMA/CRS-focused Plan; County, 2 incorporated communities, and 6 special districts                       |
| <b>Project Name</b> | <b>Plumas County Local Hazard Mitigation Plan Update – FEMA Approved (2020)</b>  |
| <b>Organization</b> | Plumas County Planning & Building Services   |
| <b>Type of Plan</b> | Single jurisdictional DMA Plan   |
| <b>Project Name</b> | <b>Amador County Local Hazard Mitigation Plan Update – Original Plan and 2 Plan Updates FEMA Approved (2006, 2014, 2020)</b> |
| <b>Organization</b> | Amador County Sheriff's Office   |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; County, 5 incorporated communities, and 3 districts   |
| <b>Project Name</b> | <b>Hidden Valley Lake Community Services District Local Hazard Mitigation Plan – FEMA Approved (2020)</b>                    |
| <b>Organization</b> | Hidden Valley Lake Community Services District   |
| <b>Type of Plan</b> | Single-jurisdiction DMA Plan   |
| <b>Project Name</b> | <b>City of Garden Grove Local Hazard Mitigation Plan – FEMA Approved (2020)</b>  |
| <b>Organization</b> | City of Garden Grove Water Services Division   |
| <b>Type of Plan</b> | Single-jurisdictional DMA Plan   |
| <b>Project Name</b> | <b>City of Clearlake Local Hazard Mitigation Plan – FEMA Approved (2019)</b>   |
| <b>Organization</b> | City of Clearlake Engineering Department   |
| <b>Type of Plan</b> | Multi-jurisdiction DMA Plan; City and 1 special district   |
| <b>Project Name</b> | <b>City of Lakeport Local Hazard Mitigation Plan – FEMA Approved (2019)</b>  |
| <b>Organization</b> | City of Lakeport Department of Public Works  |
| <b>Type of Plan</b> | Multi-jurisdiction DMA Plan; City and 1 special district   |
| <b>Project Name</b> | <b>City of Piedmont Local Hazard Mitigation Plan Update – FEMA Approved (2019)</b>   |
| <b>Organization</b> | City of Piedmont Planning Department   |
| <b>Type of Plan</b> | Single-jurisdictional DMA Plan   |
| <b>Project Name</b> | <b>Los Angeles Unified School District, CA Local Hazard Mitigation Plan Update – FEMA Approved (2018)</b>                    |
| <b>Organization</b> | Los Angeles Unified School District, Office of Environmental Health and Safety   |
| <b>Type of Plan</b> | Single-jurisdictional DMA Plan   |
| <b>Project Name</b> | <b>Lake County, CA Local Hazard Mitigation Plan Update– FEMA Approved (2018)</b>   |
| <b>Organization</b> | Lake County Office of Emergency Services   |
| <b>Type of Plan</b> | Single-jurisdictional DMA, CRS-focused Plan  |
| <b>Project Name</b> | <b>City of Azusa, CA Local Hazard Mitigation Plan – FEMA Approved (2019)</b>   |
| <b>Organization</b> | City of Azusa Planning Division  |
| <b>Type of Plan</b> | Single-jurisdictional DMA Plan   |
| <b>Project Name</b> | <b>Madera County, CA Local Hazard Mitigation Plan Update– FEMA Approved (2018)</b>   |
| <b>Organization</b> | Madera County Office of Sheriff  |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; County, 2 incorporated communities and 1 Tribe  |
| <b>Project Name</b> | <b>Nevada County, CA Local Hazard Mitigation Plan Update– FEMA Approved (2018)</b>   |
| <b>Organization</b> | Nevada County Office of Emergency Services   |
| <b>Type of Plan</b> | Multi-jurisdictional DMA Plan; County, 3 incorporated communities and 3 special districts                                    |



|              |   |
|--------------|---|
| Project Name | City of San Rafael, CA Local Hazard Mitigation Plan – FEMA Approved (2017)                                      |
| Organization | City of San Rafael Fire Department  |
| Type of Plan | Single- jurisdictional DMA Plan   |
| Project Name | Modoc County, CA Local Hazard Mitigation Plan – FEMA Approved (2016)  |
| Organization | Modoc County Office of Emergency Services   |
| Type of Plan | Multi-jurisdictional DMA Plan; County and 1 incorporated community  |
| Project Name | Calaveras County, CA, Local Hazard Mitigation Plan – Original Plan and Plan Update - FEMA Approved (2010, 2015) |
| Organization | Calaveras County Sheriff's Office   |
| Type of Plan | Multi-jurisdictional DMA Plan; County and one incorporated community  |

All of these planning projects required extensive research, analyses, and distillation of large amounts of hazard and community related data as well as the development, facilitation, and presentation of public outreach programs to a wide variety of stakeholders. The Foster Morrison Team’s extensive hazard mitigation planning experience developing FEMA-approved LHMPs throughout California and other FEMA regions brings this expertise to all of our planning projects.

As well all completed LHMPs were approved by Cal OES and FEMA; were completed on time and within budget; and were written and developed utilizing Foster Morrison’s customized LHMP approach and the same key staff to ensure all LHMP requirements and applicable guidance are met to facilitate timely review and approval by Cal OES and FEMA. **Foster Morrison’s qualifications, experience, and track record for completing FEMA-approved LHMPs is based on their extensive knowledge of the Disaster Mitigation Act of 2000; LHMP implementing regulations published at 44 CFR 201.6 as well as the latest FEMA LHMP guidance, including FEMA’s Local Mitigation Planning Policy Guide FP 206-21-0002 effective April 19, 2023; as well as other current, applicable federal and state requirements. Key LHMP initiatives are detailed below.**

## Hazard Mitigation Program Initiatives and Regulatory Drivers

Foster Morrison’s hazard mitigation planning experience includes developing LHMPs to address multiple related program requirements including DMA, the NFIP’s CRS program, the Flood Mitigation Assistance (FMA) program, FEMA’s new High Hazard Potential Dam (HHPD) Grant program, as well as California initiatives such as Assembly Bill (AB) 2140 (General Plan Safety Element Integration), Senate Bill (SB) 379 (Climate Change Adaptation), AB 1000 (Environmental Justice), AB 747 (Evacuation Routes, Capacity, Safety, and Viability), and various wildfire initiatives, such as CAL FIRE’s Safety Element Assessment requirements, SB 1241 (SRA and Very High Fire Hazard Severity Zone requirements), SB 99 (Residential communities with less than two emergency evacuation routes), and others. Meeting multiple program requirements provides our clients with a variety of grant program options for funding and implementation of their mitigation projects and helps establish compliance with these other program mandates.

### Climate Change Considerations

Integral to our LHMPs is the inclusion of climate change. SB 379 requires California cities and counties to integrate climate change adaptation and resiliency strategies into the Safety Element of their General Plans. In response to this requirement, Foster Morrison has been addressing climate change in their LHMP and LHMP Updates since 2016. Specifically, Foster Morrison has addressed climate change in 25 separate LHMPs since passage of SB 379, all of which have been reviewed and approved by Cal OES and FEMA. This effort has involved developing climate change vulnerability assessments; adaptation and resilience goals; and implementation measures for inclusion in our plans. The extent to which climate change influences or

exacerbates other identified hazards of concern is also included in the hazard risk assessments for all our LHMPs. For coastal communities, this has also included a detailed vulnerability assessment, including a parcel level GIS analysis of the coastal flooding and sea level rise hazards to determine the local impacts of these issues on communities and how to better plan for the future. Local and state level tools such as Cal-Adapt, the California Adaptation Planning Guides, local climate adaptation plans, and other sources are used in the development of climate change data for these plans in order to focus both regional and local climate change issues and possible adaptation solutions on the unique hazards, issues, and adaptation opportunities specific to each community.

### ***High-Hazard Potential Dam Grant Program (HHPD) Considerations***

Dams are an aging infrastructure; the average age of dams in the US is 57 years. High hazard potential is a classification standard for any dam whose failure or mis-operation will cause loss of human life and significant property destruction. Many of these high hazard dams lack regular maintenance and improvements and present an ongoing risk to nearby communities. In response to this issue, the Consolidated Appropriations Act, 2019 passed in February appropriated \$10,000,000 for Rehabilitation of HHPD under section 8A of the National Dam Safety Program Act (33 U.S.C. 467f-2). Future years' authorization may increase to \$60,000,000 for each of fiscal years 2021 through 2026. The purpose of the HHPD program is to provide assistance for repair, removal or rehabilitation of HHPDs, and may include funding for technical, planning, design, and construction activities. The focus on this new program is to provide funding for those dams that pose an unacceptable risk to the public.

In order to be eligible for this grant program, all dam risks must be addressed in both state and local hazard mitigation plans, in addition to other eligibility requirements. To preserve eligibility for this grant program, this HVLCSD LHMP Update will address all dam risks specific to High Hazard dams, including those classified as Extremely High Hazard by the State of California. This will involve addressing dams in all required LHMP elements including the planning process, the risk assessment, and in the development of LHMP mitigation goals and actions. The Coyote Creek Dam is an earthen dam owned and operated by the Hidden Valley Lake Association (HVLA) and classified as an Extremely High Hazard dam. The dam was originally built in 1968 on Coyote Creek, a tributary to Putah Creek. The water held by the dam is owned by the HVLCSD. The reservoir has a drainage area of approximately 3,410 acres and receives the majority of its runoff from undeveloped hillside drainage and surrounding residential land. The Hidden Valley Lake impounded by Coyote Creek Dam is currently used for recreation by the Hidden Valley Lake community. The dam is generally operated at full capacity and is not drawn down for purposes other than annual testing. The dam and spillway were designed to pass the probable maximum flood. As part of the LHMP Update, additional research will be conducted to determine whether the HVLA, as the dam owner, in conjunction with the HVLCSD, is potentially eligible for this new HHPD grant program. Meeting the HHPD program requirements for local dam owners/participating jurisdictions will provide an additional FEMA funding stream to address aging dams.

It should be noted that Foster Morrison has always included a comprehensive dam risk assessment in all of their California plans, including an analysis of critical assets and populations at risk within identified dam inundation areas. In fact, the 2019, Butte County LHMP Update was one of the first LHMPs in California to fully meet these new HHPD requirements for LHMPs since this program was authorized. In conversations with Cal OES, the Dam section of the Butte County Risk Assessment is being used as a "best practices" model to address these new HHPD requirements for LHMPs. The updated 2023 FEMA LHMP guidance has included additional program requirements which will also be addressed as warranted in this LHMP Update to provide potential HHPD eligibility for the Coyote dam, if program eligibility requirements can be met given the ownership of the dam by HVLA.

### ***Wildfire Planning Initiatives***

Fire is a natural part of California's landscape and is a vital component of many ecosystems. Continued growth and development throughout California's wildfire prone areas puts more people at risk to the potential for a

catastrophic wildfire. According to the Governor’s Office of Planning and Research’s (OPR) 2022 Fire Hazard Planning Advisory, approximately one third of all homes in California are located in a wildland-urban interface (WUI) area. WUI conditions are associated with an increased risk of loss of human life, property, natural resources, and economic assets. Climate change further compounds this concern. California’s Fourth Climate Change Assessment concluded that if greenhouse gas emissions continue to rise, California is likely to see a 50% increase in fires larger than 25,000 acres as well as a potential 77% increase in average area burned by 2100. As communities plan for the future, it will be important to work with other local, state, federal, and tribal partners to develop and implement a variety of solutions to address the increasing wildfire risk to protect public health, promote resilience, and support local economies at risk.

CAL FIRE’s 2019 Community Wildfire Prevention & Mitigation Report outlines how the State will implement strategies such as fuel modification, prescribed burning, home hardening, and public education to reduce future fire risk. With Foster Morrison’s California LHMP experience across numerous wildfire prone communities, the Foster Morrison Team is positioned to address new and updated wildfire requirements and initiatives in their LHMPs, including the 2025 LHMP Update for HVLCSO. Current wildfire regulations, policies, and guidance will be integrated into the updated wildfire risk assessment and resulting mitigation strategies as applicable for the District. A comprehensive approach to wildfire planning and mitigation in HVLCSO will be important given the wildfire history and risk and vulnerability of Lake County communities to wildfire.

## Risk Assessments

Foster Morrison staff have conducted numerous risk assessments as part of state, local, and tribal hazard mitigation planning. The risk assessment is the fundamental basis of mitigation and mitigation planning. It is the process that documents the problems that are unique to each community or participating jurisdiction. There are three interrelated portions to the approach Foster Morrison takes when developing a risk assessment: (1) hazard identification, (2) vulnerability assessment, and (3) capability assessment.

Together, the hazard identification and vulnerability assessment paint the picture of the hazards that could occur in a jurisdiction, and then assesses each hazard’s historic impacts and potential future impacts on populations, property, and critical facilities and infrastructure. The capability assessment then measures this vulnerability against programs, policies, procedures, and plans that are already in place in the jurisdiction that can reduce the effects of these hazards. The end result of this analysis is the identification of additional mitigation strategies that build upon the community’s existing capabilities.

Foster Morrison staff experience with state, local, and tribal risk assessments include:

- Creating and analyzing GIS-based risk assessments for dam failure, flood, earthquake, landslide, wildfire, and other natural and man-made hazards
- Developing vulnerability analyses using GIS and parcel/assessor data: centroid method, proportionate division, Access queries, raster analysis, and annualized loss calculations to support detailed damage/loss estimates by jurisdiction
- Experience with Level 1 and 2 Hazus analysis, FEMA’s GIS-based loss-estimation tool, for earthquake, flood and other hazards, including DFIRM integration for Hazus flood analysis
- Conducting detailed inventories of community assets, including an inventory of natural, historic, and cultural resources and key critical and public facilities and infrastructure
- Developing high quality maps and tables for displaying hazards, vulnerabilities, and loss estimates by jurisdiction

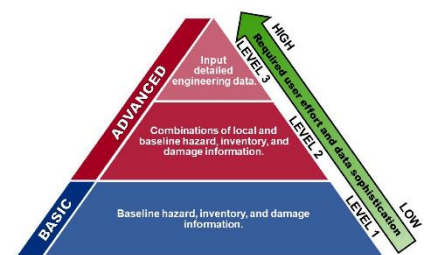


Figure 2-2 Levels of Hazus Analysis

- Conducting exhaustive research in each jurisdiction to inventory and document existing capabilities to mitigate and reduce the impacts of identified hazards.

## Floodplain Management/NFIP's Community Rating System (CRS)

Historically, people have been attracted to developing in and around waterways for a variety of reasons. Sound floodplain management practices implemented at the local level are a key factor in reducing flood-related losses in a community in these flood-prone areas. The NFIP is a federal program created to mitigate future flood losses through community-enforced building and zoning ordinances and to provide protection for property owners against potential losses through flood insurance. The NFIP's CRS is a voluntary program that recognizes community floodplain management activities that exceed the minimum NFIP requirements. The incentive behind the CRS program is to provide discounted flood insurance premiums to community residents as a result of implementing a floodplain management program that encourages a comprehensive approach to reduce flood losses. Foster Morrison staff provide floodplain management and CRS expertise to clients to assist in enhancing their floodplain management programs, including developing hazard mitigation plans that maximize CRS credits. The end result is helping clients achieve a lower CRS class which ultimately reduces the cost of flood insurance to community residents, both within and outside of designated Special Flood Hazard Areas (SFHAs). This has included helping flood-prone communities in California, Colorado, and Mississippi maximize their CRS credits under CRS Activity 510 in accordance with the 2013 and 2017 CRS Coordinator's Manuals. In fact, several recent plans developed by Foster Morrison staff have developed DMA/CRS compliant plans to the current CRS schedule, scoring among the highest CRS credits in the nation for this activity.



## Mitigation Project Development and FEMA Grant Applications

FEMA provides mitigation funding support primarily through four pre- and post-disaster programs: Building Resistant Infrastructure and Communities (BRIC) program, the Hazard Mitigation Grant Program (HMGP), the Flood Mitigation Assistance (FMA) program, and Public Assistance (PA) Section 406 Mitigation. In addition to our hazard mitigation planning experience, Foster Morrison staff have significant experience working with clients in all aspects of mitigation following a disaster as part of Section 406 Mitigation and as part of FEMA's BRIC, HMGP, and FMA Programs. This includes identifying and developing mitigation projects based on community risks and vulnerability; developing grant applications and securing funding for identified projects; conducting Benefit-Cost Analyses (BCAs) to support competitive grant applications; supporting Environmental and Historic Preservation (EHP) project clearances; and providing project management and grant administration services for project implementation. Foster Morrison knows from experience that in order to be successful with these programs, a community must submit a thorough application that addresses key factors: a technically feasible project definition/scope of work, project alternatives, preliminary design, cost estimates, cost effectiveness, and NEPA/CEQA environmental considerations. This expertise will assist in the development of mitigation actions and projects for inclusion in the updated LHMP that are eligible for funding under these grant programs.

## Other Firm Capabilities – Special Considerations

Foster Morrison was formed in order to better focus on what we most enjoy – working closely with our clients to assist them in meeting and exceeding their project goals. Foster Morrison staff are motivated problem solvers that bring a depth and variety of hazard mitigation planning experience and expertise to their clients in California and elsewhere. Likewise, Howell Consulting was founded on many of the same principles. Distinguishing features and capabilities of the Foster Morrison Team, providing added value to the HVLCSO 2025 LHMP Update project, include:



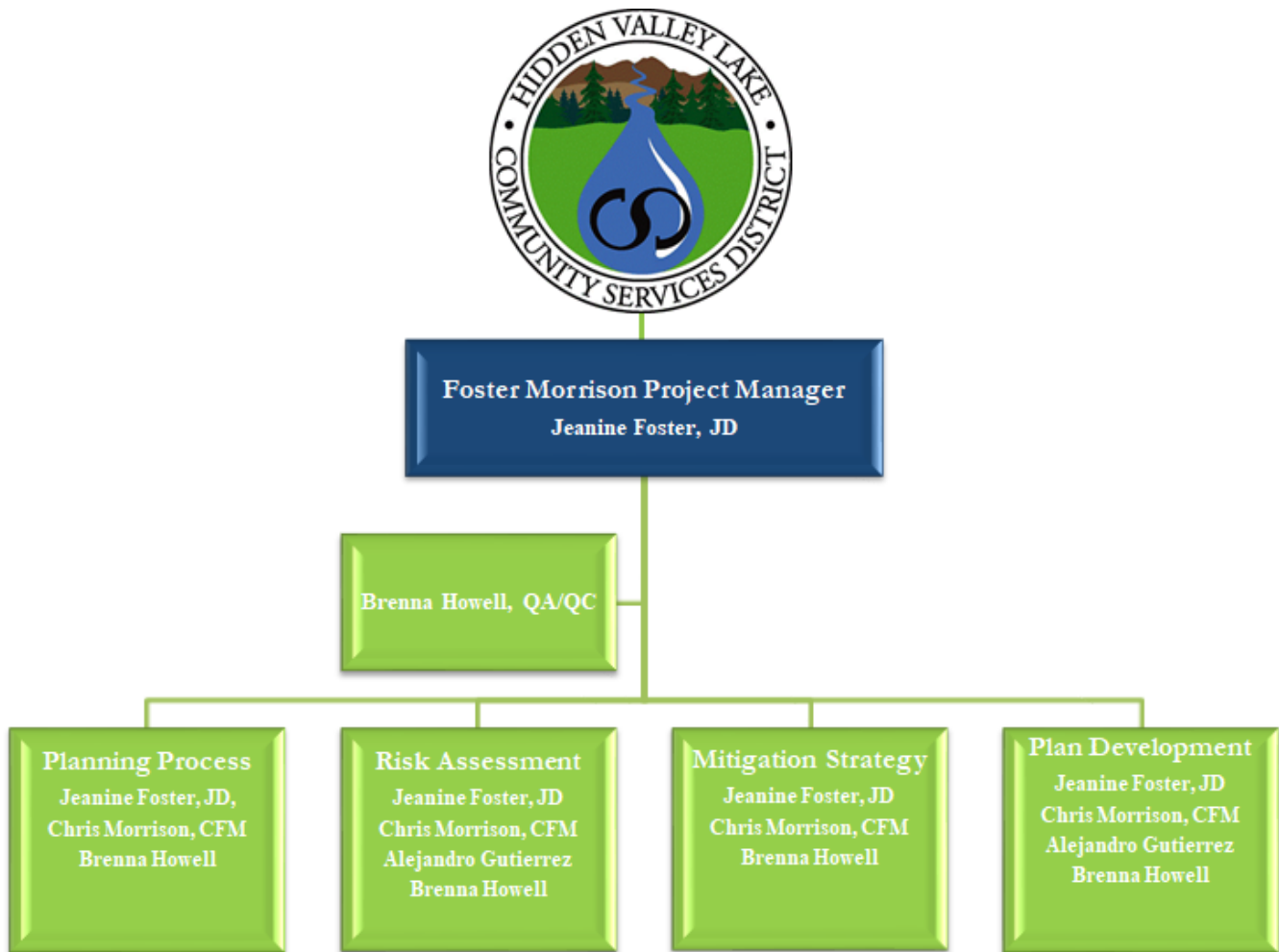
- **Small boutique firms able to provide better customer service than larger companies.** With a focus on client satisfaction and projects rather than time-consuming corporate objectives, the Foster Morrison Team has the flexibility and freedom to do a complete, personalized job for our clients.
- **Extensive northern California LHMP experience.** This includes developing numerous multi-jurisdictional and single jurisdictional LHMPs and LHMP Updates for numerous northern California communities, including Lake County, in both urban and rural environments since 2003. This has allowed us to understand the northern California hazard environment, hazard data and resources, and other hazard related issues in the region.
- **Customization of plans and work products, driven by the data and information unique to each jurisdiction.** We pride ourselves on not doing cookie-cutter plans. Foster Morrison staff continue to update approaches, processes, and work products to better align with changing DMA and CRS guidance, plan approval requirements, and updates to state level Hazard Mitigation Plans. We build upon what still works and incorporate new ways of doing things and presenting information. Our mitigation action worksheet format was called out by FEMA Region IX as a model example for other consultants to follow.
- **Strong working relationship and process collaboration with Cal OES and FEMA Region IX mitigation staff.** This allows us to understand changing DMA requirements and guidance to develop a high-quality end product and to discuss preferred approaches to the planning processes and other plan requirements in order to streamline the LHMP approval process. This is evident from our recent Cal OES and FEMA plan reviews which have gone through the review process with no or minor requests for revisions. Most all reviews have been completed by both agencies within the 90-day review time.
- **Over 20 years of hazard mitigation planning experience to draw from.** This includes significant hazard-related expertise in a wide-range of natural hazards affecting local communities, as well as the ability to assemble and obtain FEMA approval for large multi-jurisdictional LHMPs. This allows us to incorporate the best and proven strategies into all of our mitigation planning projects.
- **Floodplain management and NFIP's CRS experience and expertise.** This allows us to incorporate CRS components into our mitigation plans to: maximize CRS credits, to include a comprehensive approach to floodplain management, and to provide eligibility for FMA and CRS-related grant funding.
- **Emergency Management Program expertise.** With Howell Consulting, the Foster Morrison Team brings the broader, emergency management program knowledge and expertise to this hazard mitigation planning project. Howell Consulting is led by an emergency manager professional that understands emergency management and the importance of mitigation planning for disaster response and recovery.
- **Proven commitment to established scopes, schedules, and budgets.** Foster Morrison has a demonstrated track record of completing LHMP projects in accordance with established scopes, schedules, and budgets. As detailed herein, the Foster Morrison Team is committed to completing the HVLCSO 2025 LHMP Update as described with a Cal OES/FEMA submittal by January 20, 2025.

## 2. Project Personnel and Management

**The Foster Morrison Team's hazard mitigation planning staff is uniquely experienced, knowledgeable, and qualified to develop an LHMP for the HVLCSO – our proposed project team staff are the same staff that developed the FEMA-approved 2020 HVLCSO LHMP, the 2018 LHMP Update for Lake County, and the 2019 LHMPs for the cities of Clearlake and Lakeport. Foster Morrison Team staff have been involved over the last twenty years in the development of numerous local hazard mitigation plans for California communities, including our multiple planning efforts in other nearby northern California communities.**

The proposed project organizational chart is provided below in Figure 1 followed by our proposed staffing plan. Specifically, for each person identified as key staff for this project, a discussion of their project role is provided followed by a brief summary of qualifications. Resumes for key personnel are included in Appendix A.

*Figure 1 Foster Morrison Team for Hidden Valley Lake Community Services District LHMP*



***Jeanine Foster, JD - Principal/Project Manager/Senior Mitigation Planner***

**Project Role**

Jeanine Foster, JD will be the project manager and senior mitigation planner for this effort and take the lead role in project management, community engagement, planning process and meeting facilitation, coordination of risk assessment and mitigation strategy tasks, and drafting the plan document. She will be the primary point of contact with the HVLCSO, will facilitate all HMPC and public meetings identified in the scope of work and will support HVLSD board meetings as detailed for this project. As a Principal and key technical lead for Foster Morrison’s Hazard Mitigation Planning program, Jeanine is committed to providing her clients with hands-on communications and project support necessary to ensure a high-quality end product to meet client and community objectives.

**Summary of Qualifications**

Jeanine Foster is a co-owner of Foster Morrison Consulting and plays a key role as principal, project manager, and senior mitigation specialist. She has diverse experience providing project management, mitigation planning, and disaster recovery services in response to damages caused by a variety of natural hazard events, including flood and wildfire, to affected communities, with a focus on cities and counties located in California, Colorado, and Mississippi. Jeanine’s responsibilities include project management; hazard mitigation planning; disaster

recovery; grant application development, including benefit-cost analysis (BCAs); environmental and historic preservation compliance, grant administration, agency coordination; National Flood Insurance Program (NFIP) Community Rating System (CRS) compliance; Floodplain Management Services; regulatory compliance; and marketing. She works closely with clients to define project direction and scope; to identify and pursue grant opportunities; to implement and administer projects funded through a variety of grant resources; and to ensure compliance with applicable regulatory programs such as FEMA’s Disaster Mitigation Act (DMA) and NFIP’s CRS program. These responsibilities have entailed working with the Federal Emergency Management Agency (FEMA), the National Oceanic and Atmospheric Administration (NOAA), Army Corp of Engineers (USACE), State Emergency Management Agencies and Water Resources Agencies, and local city, county, and district officials to obtain grant funding and to execute and manage projects from startup to final project closeout. Jeanine has a JD from the University of Denver and a BA from the University of Colorado, Boulder.

### ***Chris Morrison, MPA, CFM – Lead Planner and Technical Editor***

#### **Project Role**

Chris, as the lead mitigation planner on this project, will take the lead in the data collection, the risk assessment research, and plan development and will work closely with the project team to integrate data collected throughout the process into the plan document. He will also be responsible for technical editing and overall document production.

#### **Summary of Qualifications**

Chris is a co-owner of Foster Morrison Consulting and is the Lead Mitigation Planner/Technical Editor for Foster Morrison. During the past 15 years, he has provided planning, research, writing, technical editing, and document production expertise to over 70 different DMA and CRS plans for jurisdictions in Arkansas, California, Colorado, Louisiana, Mississippi, Missouri, Montana, Nevada, New Mexico, South Dakota, Virginia, Wisconsin, and Wyoming. Recently he has been a key mitigation planner on California Hazard Mitigation Plans for the cities of Clearlake, Lakeport, Placentia, Azusa, Garden Grove, Fullerton, Piedmont, San Rafael, Vacaville, and Tri-Cities (Fremont, Newark, Union City), as well as Lake County, Colusa County, Madera County, Nevada County, Amador County, Butte County, Calaveras County, Kern County, Modoc County, Placer County, Sacramento County, Yuba County, Plumas County, and Sutter County. He has also worked on plans for special districts including Hidden Valley Lake Community Services District, Los Angeles Unified School District, East Bay Regional Park District, and the Calaveras County Water District. Chris is a certified floodplain manager and has a B.S in Political Science, and a Master in Public Administration from Minnesota State University – Moorhead.

### ***Alejandro Gutierrez – GIS Analyst***

#### **Project Role**

Alejandro will assist in the risk and vulnerability assessment and take the lead in the GIS analysis. He will identify and collect all GIS and risk assessment data, will assist in the development of the risk assessment, and will create the plan maps, analysis tables, and associated methodologies using GIS, Hazus, and other tools.

#### **Summary of Qualifications**

Alejandro has 21 years of GIS data development, analysis, conversion, and manipulation within various GIS industries (floodplain mapping, E-911 data development, remote sensing, hydrogeology, and mining). For 6 years, Alejandro worked in a key capacity with FEMA on their Map Modernization (DFIRM) Program. As a GIS Project Manager, Production Manager, and GIS Analyst for the development of 27 county-wide vector- and ortho-based DFIRMs in FEMA Regions III, V, VII, and VIII, he developed a strong team/work environment, trained staff in production techniques, tracked budgets and schedules, and has traveled to study areas to coordinate public outreach meetings. Alejandro has also provided mitigation planning and GIS support for multiple California DMA plan updates: Butte, Yuba, Calaveras, Fresno, Lake, Colusa, Modoc, Madera, Nevada,

Placer, Sacramento, and Sutter counties, as well as for cities of Clearlake, Lakeport, Placentia, Azusa, Garden Grove, Fullerton, Piedmont, San Rafael, Vacaville, and Tri-Cities (Fremont, Newark, Union City). He has also worked on plans for special districts including Hidden Valley Lake Community Services District, Los Angeles Unified School District, East Bay Regional Park District, and the Calaveras County Water District. For the DMA plans, he generated thematic and illustrative facilities and hazards maps, both at the countywide and city scales, to represent FIRM data and to quantify risks to the county using parcel and assessor's value data. He also generated the standardized map template to present the wildfire risk analysis, also at the parcel level, using GIS data from the California Department of Forestry and Fire Protection. He has used the ESRI tools and Microsoft Access to perform flood analysis using FIRM data on parcels (land use type and valuation data) by city and performed the wildfire analysis using the same methodology. Alejandro has a bachelor's in Environmental Resource Management.

### ***Brenna Howell – Planning Process, Risk Assessment, and Mitigation Strategy Support, QA/QC***

#### **Project Role**

Brenna will provide support to the planning process, risk assessment, and mitigation strategy tasks. This will include assisting with the development of the hazard profiles and vulnerability assessment for identified hazards and meeting facilitation support for Planning Team and Public Meetings. She will also assist with the development of a capability assessment and will provide support to the development of the District's mitigation strategy. In addition, Brenna will provide quality assurance and quality control (QA/AC) during all phases of the project and will ensure that the plan meets all Cal OES and FEMA mitigation plan review tool requirements before it is submitted for agency review.

#### **Summary of Qualifications**

Brenna Howell, of Howell Consulting, has over 20 years of consulting experience with the last 15 years focused on development of local Emergency Operations Plans, local Hazard Mitigation Plans, and hazard-specific functional annexes (including Floods) specifically for California local government jurisdictions. Brenna has served as the Emergency Services Coordinator for the cities of Stockton and West Sacramento, Sutter County, as well as the County of Yolo providing full emergency management program management responsibilities. Brenna is fully conversant with the concepts and protocols of the National Incident Management System (NIMS) and the California Standardized Emergency Management System (SEMS). She has been managing projects for many years and has a proven track record in managing consultant teams to plan and implement large and small emergency planning projects. She has performed such work for Butte, Colusa, Kings, Merced, Placer, Plumas, Nevada, Sacramento, Sutter, Yolo, and Yuba counties. Brenna has also completed work for multiple cities such as Winters, Woodland, West Sacramento, Davis, Sacramento, Chico, Piedmont, Garden Grove, Los Banos, Avenal, and Hanford. She has also worked with the East Bay Regional Park District and the Los Angeles Unified School District. In addition, Howell Consulting worked on the LHMP Update with Foster Morrison on the Hidden Valley Lake Community Services District, Lake County, City of Lakeport, and City of Clearlake LHMP projects.

#### ***Foster Morrison Team Strengths***

- Development of the 2020 HVLCSO LHMP, the 2018 Lake County LHMP Update; and the 2019 LHMPs for the Cities of Clearlake and Lakeport. All LHMPs are FEMA-approved.
- Experience and familiarity with local agencies and key public stakeholders (and personalities) in Lake County.
- Demonstrated experience developing FEMA-approved single and multi-jurisdictional LHMPs for numerous California communities.



- Detailed knowledge of FEMA (DMA, FMA, CRS) and state planning requirements and guidance (including new 2023 LHMP guidance) and strong working relationship with Cal OES and FEMA Region IX.
- Knowledge of northern California hazards and risks, past disaster history, local governments, and data sources.
- Extensive experience developing and portraying hazard risk assessment studies supported by Hazus and GIS.
- Emphasis on a strong planning process that includes high levels of public, community, and stakeholder involvement and strong meeting facilitation.
- Experience leveraging hazard mitigation funding for our clients.
- Experience with grant application development, grant management, and EHP clearances for FEMA funded projects.

### Team Capacity, Availability, and Ability to Perform

The Foster Morrison Team fully meets all the requirements necessary for providing high quality hazard mitigation planning services for the HVLCSD. Our Team has a proven track record in providing clients with responsive and timely service to meet project objectives, schedules and changing work needs. We are committed to working on the District’s LHMP project and will make staff available to complete work associated with this project in a timely fashion. As small businesses, the Foster Morrison Team has great flexibility in scheduling of work and will make staff available to complete any work associated with this proposal in a timely fashion while ensuring all project objectives are met and delivery of a high-quality work product. At particular stages of the project, individual Team members will be required to devote a substantial part of their effort to the work, perhaps even 100% of their capacity, at other times, project demands on individuals will be less. Additional planning staff from both Foster Morrison and Howell Consulting can also be called upon as needed to expand resources, as we have done together as a team on numerous recent LHMP projects. Managing the variable and competing demands of many projects is a natural and necessary part of the Foster Morrison Team’s practice and is something that we have done successfully since our inception. The anticipated volume of work from this contract is well within our Team’s capacity to execute efficiently and effectively. The Foster Morrison Team commits our Team and resources to the District for this LHMP Update project and will deliver the LHMP both on schedule and within the budget.

### 3. Foster Morrison Team’s Select Project Experience

This section provides a summary of Foster Morrison staff LHMP and LHMP Update projects in California, both completed and ongoing, since 2014. **The following projects were all managed by Jeanine Foster and performed by the key staff identified in primary roles for the development of this HVLCSD LHMP Update.**

The three California projects detailed in Table 2 were completed in accordance with DMA, FMA and CRS planning process requirements and guidance which incorporates a 10-step process into four phases: 1) LHMP Planning/Development Process, 2) Risk Assessment, 3) Mitigation Strategy, and 4) Plan Implementation and Maintenance. Execution of the 10-step process for each of these mitigation planning projects resulted in FEMA-approved plans customized to meet the needs of each community. The plan development process and resulting plans include: data-driven risk assessments; previous mitigation projects and successes; comprehensive mitigation strategies; development and coordination of public outreach and stakeholder engagement programs; facilitation of planning committee and public meetings; and a thorough, systematic, and fully documented planning process. All completed plans were reviewed and approved by the state and FEMA with no or minimal requests for revisions. Detailed project descriptions for these three projects follow the table.

**Table 2 Foster Morrison Staff Hazard Mitigation California Planning Experience since 2014**

|                            |  |
|----------------------------|--|
| <b>Project Name</b>        | <b>Lake County, CA, Local Hazard Mitigation Plan Update– FEMA-Approved (2018)</b>                      |
| <b>Organization</b>        | Lake County Office of Emergency Services, 1220 Martin Street, Lakeport, CA 95453                       |
| <b>Contact Information</b> | Dale Carnathan (Retired) – Emergency Services Manager, 707-263-3450; dale.carnathan@lakecountyca.gov   |
| <b>Project Description</b> | Single-jurisdictional DMA Plan   |
| <b>Plan Duration*</b>      | 11 months  |
| --Development Time         | 9 months   |
| --Agency Review            | 2 months   |
| <b>Contract Value/Cost</b> | \$97,251/\$97,251  |
| <b>Project Name</b>        | <b>Plumas County Local Hazard Mitigation Plan Update – FEMA-Approved (2020)</b>                        |
| <b>Organization</b>        | Plumas County Planning Department  |
| <b>Contact Information</b> | Tracey Ferguson – Planning Director, 530-283-7011, traceyferguson@countyofplumas.com                   |
| <b>Project Description</b> | Single-jurisdictional DMA Plan   |
| <b>Plan Duration*</b>      | 10 months  |
| --Development Time         | 8 months   |
| --Agency Review            | 2 months   |
| <b>Contract Value/Cost</b> | \$73,965/\$73,965  |
| <b>Project Name</b>        | <b>East Bay Regional Park District, CA, Local Hazard Mitigation Plan Update – FEMA-Approved (2023)</b> |
| <b>Organization</b>        | East Bay Regional Park District – Grants   |
| <b>Contact Information</b> | Katy Hornbeck – Grants Manager, (510) 544-2204; KHornbeck@ebparks.org                                  |
| <b>Project Description</b> | Single-jurisdictional DMA Plan   |
| <b>Plan Duration*</b>      | 11 months  |
| --Development Time         | 8 months   |
| --Agency Review            | 3 months   |
| <b>Contract Value/Cost</b> | \$98,000/\$98,000  |

\* Plan duration is dependent on Agency Review time. Development time reflects planned schedule from project kickoff to Cal OES submittal.

## Lake County Local Hazard Mitigation Plan Update – FEMA-Approved (2018)

Foster Morrison Staff/Project Manager: Jeanine Foster – project manager/senior planner; Chris Morrison – lead planner; Alejandro Gutierrez – GIS/risk assessment lead; Brenna Howell – QA/QC

Foster Morrison completed the 2018 FEMA-approved LHMP Update for Lake County. At the time of the writing of the LHMP there had been 22 federal disaster declarations for Lake County since 1953 (while 12 more have occurred since 2018) making it one of the more disaster-prone counties in California. Priority hazards of concern to Lake County include climate change, dam failure, drought, earthquake, flood (including riverine, localized, and levee failure), severe weather, volcano and geothermal gas releases, and wildfire. In addition to these natural hazards, the County was concerned about invasives species. Clear Lake is a major attraction in the County but had issues with cyanobacteria. A detailed description of invasive species was included in the 2018 Lake County LHMP. Additionally, Lake County had suffered through multiple very large wildfires, which decimated the housing stock in the County. Foster Morrison profiled this hazard in detail. Additionally, dam failure and landslide were analyzed, which had not occurred in previous planning efforts. Hazus was used to show risk and potential loss estimates in the County from earthquake.



Unique to Lake County was the inclusion of geothermal gases (as part of the volcano hazard). The area of Lake County where Clearlake is located has numerous geothermal sources and mineral springs that release gases through surface vents. Hydrogen sulfide, carbon dioxide and methane gases leach out from underground magma through hot springs and during volcanic activity. Children are readily affected by H<sub>2</sub>S because it is heavier than air; the gas accumulates in poorly ventilated, low-lying areas and travels along the ground.

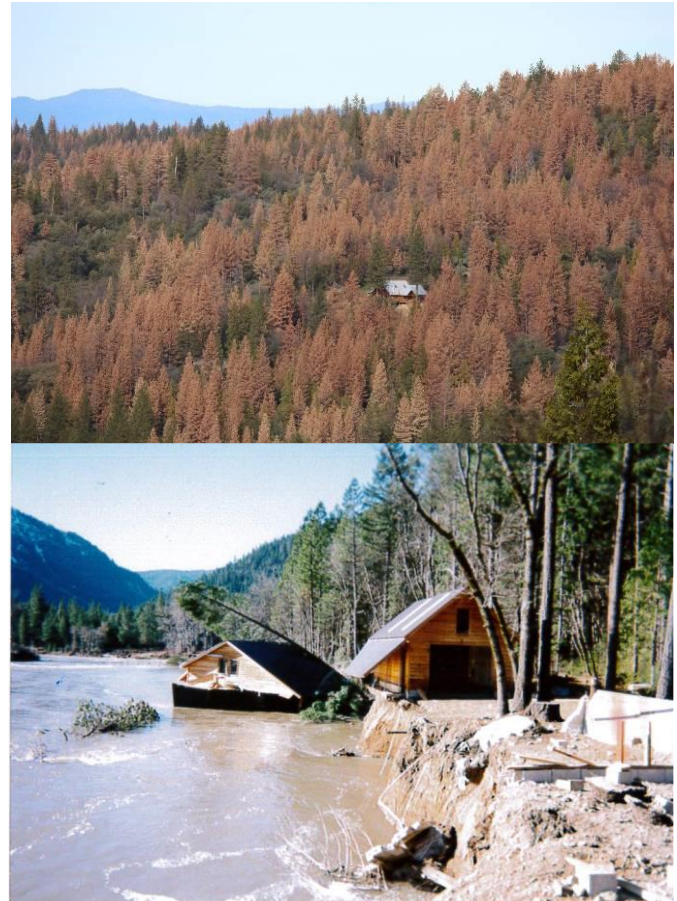
After the completion of the single-jurisdictional County LHMP Update, Foster Morrison also worked with multiple entities in the County to complete their own LHMPs, specifically the City of Clearlake (and the Lake County Fire Protection District), the City of Lakeport (and the Lakeport Fire Protection District), and the Hidden Valley Community Services District. These were all original plans, as none of these jurisdictions had prior LHMPs completed. Each of these jurisdictions have unique hazard related issues that differ from the County at large. Similar hazards were profiled, but were focused on in more detail in the context of each City (or the Hidden Valley Lake area). For example, in the Hidden Valley Lake Community Services District Plan, local data was used to model dam inundation from a local Extremely High Hazard dam. Analysis to this hazard (and all other mapped hazards such as flood, wildfire, and landslide) was performed in two parts: first on the values associated with all parcels located within the HVLCS D existing Service Area boundary; and secondly on the values associated with HVLCS D owned assets (land, buildings, sewer system assets, and water system assets). While not mapped, a discussion of water (from rains and floods) that inflow and infiltrate the HVLCS D sewer system were discussed. All of these plans are FEMA approved.

## Plumas County, CA Local Hazard Mitigation Plan Update – FEMA Approved (2020)

Foster Morrison Staff: Jeanine Foster – project manager/senior; Chris Morrison –lead planner; Alejandro Gutierrez – GIS support, Brenna Howell, QA/QC

Foster Morrison completed the 2020 Plumas County Local Hazard Mitigation Plan Update. All hazards from the 2014 plan were profiled in this LHMP Update. New hazards include localized flooding (broken out from the flood hazard), levee failure, pandemic, and tree mortality. Water shortage was added to the drought hazard. A new critical facility definition was created. The County created a new list of critical facilities that were spatially quantified in GIS, and then overlaid on each mapped hazard.

Unique features to this Plan include the topography of the County. Severe weather affects all areas of Plumas County but differs significantly by region. Throughout areas of the County there are significant variations in the average temperature and amount of precipitation received due to topography. Portions of the Plumas County Planning Area does experience snowfall on a seasonal basis, and portions of the County receive an abundance of snow, mostly between the months of November through March. This has caused avalanches in the County, especially in the Grizzly Ridge areas. Much of this snowfall melts in the spring causing high water levels. There are 22 dams in the County that store water and assist with flood control. Even with these safeguards, flooding does occur on a somewhat regular basis. On the opposite side of the spectrum, periods of recent droughts have caused issues in the County. Many areas in Plumas County have seen increases in tree mortality. In the past decade, mortality has increased in the northern portion of Plumas County as well as the Lakes Basin area. This has increased the wildfire risk in the County.



To analyze how hazards can affect the County, new dam data provided by Cal OES was used for the dam inventory and analysis. This data included an updated hazard classification for identified dams and updated inundation mapping. Additionally, GIS analysis was performed on earthquake (using Hazus – FEMA’s loss estimation software), flooding, landslide, and wildfire. Working with the County, Foster Morrison assisted in updating critical facility GIS mapping for the Planning Area. This improved the analysis regarding critical facilities that fall within mapped hazard areas. Environmental justice concerns were addressed in portions of this Plan Update. All of these risk assessment efforts set the stage for the development of a comprehensive range of mitigation strategies designed to reduce the risk and vulnerability of the Plumas planning area to identified hazards of concern. This plan passed Cal OES and FEMA review with little to no comments received.



## East Bay Regional Park District Local Hazard Mitigation Plan Update – FEMA-Approved (2022)

Foster Morrison Staff/Project Manager: Jeanine Foster – project manager/senior planner; Chris Morrison – lead planner; Alejandro Gutierrez – GIS/risk assessment lead; Brenna Howell – QA/QC

Foster Morrison recently completed the 2022 LHMP Update for the East Bay Regional Park District (EBRPD). The EBRPD owns and manages regional parks and open spaces in Alameda and Contra Costa counties, a 1,400 square mile area that is home to 2.6 million people and forms the eastern shoreline of San Francisco Bay. The Park District owns and operates 73 parks spanning across 125,000 acres; 1,250 miles of trails; 55 miles of shoreline. Due to its location and the vast area of land the Park District covers, coupled with the high number of stakeholders the Park District works with (Alameda County, Contra Costa County, and many of the cities and special districts therein) there were many unique features to their Plan Update.

Foster Morrison worked with EBRPD on a strategy to engage as many stakeholders as possible. In total, there were 2 counties, 27 cities, 5 fire districts, 5 water districts, 2 park and recreation districts, 5 state and federal agencies, and 6 non-governmental organizations that were invited to participate along with the Park District in updating the EBRPD LHMP.

An entire rework of the risk assessment for each identified hazard was conducted to reflect new information and changes to EBRPD parks and assets since their previous plan. This included reworking the hazard profile and adding sections on location, extent, and new hazard event occurrences; redoing the entire vulnerability analysis to add additional items and updating the vulnerability assessment based on more recent hazard data and the most current EBRPD land and assets data for the existing built environment to develop loss estimates. The Park District developed a list of critical facilities that were spatially quantified in GIS, and then overlaid on each mapped hazard to identify critical facilities at risk to each hazard.

New dam data provided by Cal OES and California Division of Safety of Dams (DSOD) was used for the dam inventory and analysis. This was of particular interest to the Park District, as it is the owner of two dams defined by the DSOD as being Extremely High Hazard dams (the highest ranking category). The EBRPD's LHMP was written to qualify the Park District for a new funding stream from the DSOD known as the High Hazard Potential Dam program.

Wildfire was a great concern to the District. The 2010 EBRPD Wildfire Hazard Reduction and Resource Management Plan noted that in and near the Park District, there are open space areas, vegetation, and forested areas that can increase the potential for structural losses in fires. These areas are filled with highly flammable eucalyptus trees. In other areas of the District, there is an urban interface (WUI) area where structures are at significant risk of fire exposure. Diablo winds also occur, which can fan the flames of wildfire. Wildfire is not the only hazard that the EBRPD faces, but it is one of the most significant hazards, based on the number, severity, and proximity of wildfires to the Park District over the last several years and the increasing potential for a large catastrophic wildfire.



All of this led to the development of an updated mitigation development strategy that included 17 mitigation actions. The LHMP Update was submitted to Cal OES and FEMA and reviewed with no changes.

## Client References

Client references for the three similar LHMP projects are detailed above in Table 2 of this proposal. We encourage the District to contact these references as they can attest to the experience, expertise, and professionalism of Foster Morrison and Howell Consulting and the quality of our Local Hazard Mitigation Plans and planning process.

## 4. Project Understanding, Approach, and Scope of Work

HVLCSD is requesting the services of a consultant to assess hazards and risks that pose a threat to the District, to identify local resources and capabilities that can assist the District in the mitigation of hazards; and to produce the HVLCSD single-jurisdiction, FEMA-approved 2025 LHMP Update.

Foster Morrison and Howell Consulting have combined staff to provide the HVLCSD with an LHMP Update that is tailored to the unique needs of the District. This section includes our project understanding, approach, and scope of work and schedule designed to meet and exceed all of the HVLCSD's expectations to provide the District with an updated LHMP.

### Project Understanding

Hidden Valley Lake is a census-designated place and gated subdivision located in rural, southern Lake County, in northern California. The population was 6,235 in the 2020 census, up from 5,579 at the 2010 census. Today, it is a Common Interest Development known as Hidden Valley Lake Association (HVLA). The HVLCSD services this area with water, wastewater, and reclaimed water services. Hidden Valley Lake is located in the mountains at about 3,500 feet of elevation. The south side of the lake is almost completely forested, and the north side is a mixture of woods and open lands.

The climate of the HVLCSD area is classified as temperate and semiarid. Summers are dry and warm, and winters are wet and mild. Average monthly temperatures vary from the 80°F range in July to the 40°F range in January. Annual precipitation averages 25 inches; more than 50 percent of the annual precipitation normally occurs from December through February. The area's economy is based primarily on agriculture and water-oriented recreation. The seasonal population is often more than twice the permanent resident population and the demand for services increases accordingly.

Given the geography, topography, and climate of the area, the District is vulnerable to numerous hazards as identified in the 2020 HVLCSD LHMP. The 2020 HVLCSD LHMP stated that the District is subject to drought, earthquake, flooding (dam failure, localized, levee failure, and 100/500-year flooding), severe weather, and wildfires. There have been 34 federal disaster declarations for Lake County since 1953, making it one of the more disaster-prone counties in California.

In recent years, Lake County and the District have been in and out of severe to extreme drought conditions as defined by the U.S. Drought Monitor. These droughts persisted from 2018 to late 2022. Due to the increased stress on forested and grassland areas due to the drought and increased tree mortality, wildfire risk in the County had increased. This is exemplified by the 2015 and 2016 fires that struck the County. The fire ultimately spread to 76,067 acres, killed four people, and destroyed nearly 2,000 buildings. Portions of the south end of Hidden Valley Lake were burned during the Valley Fire. The 2016 Clayton Fire struck the County the following year. The blaze, which authorities say was intentionally set Aug. 13 near Clayton Creek Road and Highway 29, burned nearly 4,000 acres and destroyed 300 structures, including 188 homes and 10 commercial buildings. This resulted in a federal



disaster declaration. In 2018, the Mendocino Complex fire struck Lake County. The Mendocino Complex Fire was the largest recorded fire complex in California history. It was a large complex of two wildfires, the River Fire and Ranch Fire. It ultimately burned 459,123 acres and resulted in a federal disaster declaration. While this fire did not affect the District directly, it continues to show the potential for catastrophic wildfires in Lake County. During the 2019 Kincade Fire, Lake County was not burned (it occurred in nearby Sonoma County), but HVLCS D was without grid power throughout the Kincade fire. PG&E (begrudgingly) supplied generators to keep water flowing within the community. The 2020 August complex fire burned through multiple counties (including Lake County) and burned over 1 million acres. It took 3 months to fully extinguish. Wildfire is a hazard of great significance to HVLCS D and Lake County as a whole.

While the current drought had led to a lack of flooding in recent years, the threat of flooding in the County remains. In fact, due to drought conditions, the likelihood of flooding due to heavy rains may have actually increased. Extreme droughts reduce the soil's ability to absorb water quickly. Should a heavy rain occur, the parched ground is likely to absorb a small amount of precipitation, with the remainder becoming runoff. This can cause localized flooding, as well as quickly increase stream flows, causing flash flooding. This happened in California in January of 2017, as well as in the winters of 2022/2023 and 2023/2024. While the heavy rains filled reservoirs and effectively stopped a multi-year drought, damages from flooding occurred and continue to occur in multiple counties, including Lake County. A federal disaster declaration (DR-4301) was issued on February 14, 2017, as well as in January and April of 2023 (DR-4699, and EM 3591 and EM-3592). Continuing economic development within the HVLCS D service territory is expected, and pressures leading to intensified floodplain use will undoubtedly accompany such development.

Flooding can affect the HVLCS D in other ways. Flooding can put pressure on the Coyote Creek Dam. Coyote Creek Dam is located in the southern part of Lake County in Hidden Valley Lake, which is a mix of rural, residential, and agricultural areas. The possibility of catastrophic collapse of this dam is remote. Should this occur, however, the spill-out would result in sizable damages to the downstream Hidden Valley Lake community. Sections of the Hidden Valley Lake Subdivision and areas along Putah Creek are subject to potential inundation if the Coyote Creek Dam catastrophically fails. The affected inundation area stretches from the Coyote Creek dam spillway to Highway 29 and southeasterly to the Coyote Creek channel, which discharges into Putah Creek. Further, while somewhat remote, if a large earthquake were to occur close to the dam, there is a concern regarding dam failure.

In addition, the State of California has put an increased emphasis on climate change and its effects on natural hazards. Climate change can exacerbate other hazards like drought, extreme weather, flood, and wildfire. All of HVLCS D's priority hazards from their 2020 LHMP and additional hazards of concern identified during this 2024 LHMP Update process will be addressed in this Update.

## Project Approach

**The primary purpose of this LHMP planning project is to reduce long-term risk and loss to people and property from identified hazards and to make the HVLCS D more disaster resilient and better able to recover when a disaster does occur.** This LHMP will address all hazards of significance to the District and will be developed pursuant to the requirements of Disaster Mitigation Act (DMA) of 2000, published at 44 CFR 201.6 and most current 2023 LHMP guidance, the Flood Mitigation Assistance (FMA) program, and the National Flood Insurance Program (NFIP)'s Community Rating System (CRS) program. The Foster Morrison Team will conduct all work necessary to provide the HVLCS D with a Cal OES/FEMA-approved 2025 LHMP Update.

A FEMA-approved LHMP Update will provide the District with continued eligibility for FEMA pre- and post-disaster funding. In addition, this LHMP Update will focus on planning for the whole community and will be compliant with the requirements of FEMA's HHPD; SB 379 (Climate Adaptation); applicable California wildfire planning and regulatory initiatives; and will be consistent with the goals and objectives outlined in the 2023 State

of California Hazard Mitigation Plan. The 2025 LHMP Update will be developed to reflect current conditions, with a focus on enhancing community capabilities and hazard risk reduction for HVLCS D in accordance with the requirements set forth in HVLCS D’s RFP and will be prepared utilizing the process shown in Table 3.

**Table 3 Hazard Mitigation Planning Process**

| Disaster Mitigation Act Planning Regulations (44 CFR 201.6) | CRS/FMA Planning Steps          |
|---|---------------------------------|
| Phase I: Planning Process                                   |                                 |
| 201.6(c)(1)   | 1. Organize Resources           |
| 201.6(b)(1)   | 2. Involve the Public           |
| 201.6(b)(2) & (3)   | 3. Coordinate with Others       |
| Phase II: Risk Assessment                                   |                                 |
| 201.6(c)(2)(i)  | 4. Assess the Hazard            |
| 201.6(c)(2)(ii) & (iii)                                     | 5. Assess the Problem           |
| Cal OES/FEMA requirement                                    | Assess the Capabilities         |
| Phase III: Mitigation Strategy                              |                                 |
| 201.6(c)(3)(i)  | 6. Set Goals                    |
| 201.6(c)(3)(ii)   | 7. Review Possible Activities   |
| 201.6(c)(3)(iii)  | 8. Draft an Action Plan         |
| Phase IV: Plan Maintenance                                  |                                 |
| 201.6(c)(5)   | 9. Adopt the Plan               |
| 201.6(c)(4)   | 10. Implement, evaluate, revise |

## Project Goals and Benefits

**The Foster Morrison Team will provide the HVLCS D with a FEMA-approved LHMP Update designed to meet and exceed all their planning goals.** This LHMP will be developed to achieve the following project goals and benefits:

- Develop a FEMA-approved, DMA-compliant, LHMP Update for the HVLCS D
- Align the LHMP with local community and regional plans and the 2023 State of California Hazard Mitigation Plan and incorporate regional and corresponding strategies as appropriate
- Build partnerships with diverse stakeholders and increase opportunities to leverage data and resources
- Ensure that the HVLCS D achieves SB 379 (climate change) compliance
- Improve public safety and local resiliency to damage from identified hazards, thus reducing the impact and cost of disasters to the District and taxpayers
- Position the District to compete more effectively for pre- and post-disaster mitigation and recovery funding
- Increase public awareness and understanding of hazards, vulnerabilities, and support for Mitigation Actions to reduce future hazard-related losses
- Speed community recovery when disasters occur

## Scope of Work

**Foster Morrison has reviewed the District’s scope of work for an LHMP Update and represent that we are capable of providing and performing quality work to execute the scope of work as described and to achieve all District goals.** The scope will involve completion of background and technical work to support a comprehensive hazard risk assessment; coordinating with District staff, conducting public outreach, and facilitating the planning process; formulating and facilitating the mitigation strategy; and providing all deliverables necessary to comply with state and federal mitigation planning regulations and guidance resulting in



a Cal OES compliant and FEMA-approved LHMP Update. **The resulting LHMP will be a clear, action-oriented document which will serve the District and will identify actions which can be taken to reduce local risk and disaster-related losses from future hazard events.** The details of the planning process and how the HVLCS D will meet the goals of this LHMP project are outlined further below in this scope of work.

## Project Management and Administration

The Foster Morrison Team and Jeanine Foster, as Project Manager, is committed to managing this LHMP Update to meet the project scope, schedule, and budget. Foster Morrison will provide the project management and technical and administrative services to support the plan development process including scheduling and facilitating the planning committee and public meetings for this LHMP. This will also include coordination meetings, communications, and progress reports pertaining to the work, budget, and schedule. Regular communication and close coordination with the HVLCS D will be paramount to the successful and timely completion of this LHMP Update.

## Phase I: LHMP Planning/Development Process

The HVLCS D is the lead agency overseeing the planning process and development of the LHMP Update. The Foster Morrison Team will work closely with the District to further define project goals and to clarify the mission and vision of the plan and its resulting mitigation activities.

### *Task 1: Organize Resources*

Following a Notice to Proceed (NTP) and as part of organizing resources and pre-planning for this project, the HVLCS D and Foster Morrison will hold a conference call to review the project scope and schedule; discuss planning committee participation and coordination; identify initial data sources and contacts; and plan the project kickoff meeting. Foster Morrison will work with the District to identify key community planning participants; will develop all meeting materials; and will facilitate all planning committee and public meetings for this project.

### Hazard Mitigation Planning Committee

A coordinated, engaged Hazard Mitigation Planning Committee (HMPC) comprised of key District and community stakeholders is critical to a successful mitigation planning process and resulting LHMP. Representatives from the District, other agencies, neighboring communities, and public and private stakeholders with an interest in hazard mitigation activities in the HVLCS D will be invited to participate in the LHMP development process through membership on the HMPC. In addition to jurisdictional participants, committee members may include city and county residents, community leaders, government officials, local utilities, local business owners, Hidden Valley Lake Association (HVLA) staff, and members of the public to provide for a representative cross-section of the community. Based on recent California initiatives and updated FEMA LHMP guidance, Foster Morrison will make all efforts to encourage the whole community approach to this planning project. Foster Morrison will facilitate the work of the HMPC with leadership and support provided by the District.

### Jurisdictional (HVLCS D) Participation

The HVLCS D, requesting development of a FEMA-approved LHMP Update, is required to participate in the LHMP planning process as set forth by DMA regulations and guidance. For this LHMP Update, it is assumed that the HVLCS D will be the single participating jurisdiction required to comply with the following participation elements to receive FEMA plan approval:

- Provide representation on the HMPC, attend meetings, and participate in the planning process
- Assist in providing data, identifying hazards, risks and how the risk differs across the District planning area
- Identify, prioritize, and develop mitigation actions/projects for the District
- Distribute, review, and provide timely comments on the draft plan(s)

- Coordinate the public outreach process, attend public meetings to solicit input from community stakeholders
- Formally adopt the LHMP
- Manage the implementation of the resulting mitigation plan

All other jurisdictions and public and private stakeholders will be asked to support the planning process through representation on the HMPC, providing data and input for the risk assessment and mitigation strategy; and reviewing and providing input on plan drafts prior to finalization and submittal to Cal OES and FEMA.

### **Kickoff Meeting**

At the beginning of the process, a kickoff meeting of the HMPC (HMPC Meeting #1) will be held to present information on the hazard mitigation planning regulations and guidance, participation requirements, and project scope and schedule. Agency and stakeholder coordination and an initial strategy for public information and outreach will also be considered during this kickoff meeting.

### ***Task 2: Public Involvement***

Foster Morrison will work together with the District and HMPC to define a public information outreach strategy to ensure an effective public involvement process. Public outreach and community engagement efforts will be designed to educate the public on risks and vulnerability to identified hazards and the hazard mitigation planning process. This process will focus on soliciting input from the public to better inform the LHMP throughout the planning process and prior to submittal to Cal OES/FEMA.

Community engagement activities will leverage existing District outreach mechanisms where available and may include: inviting public stakeholders to serve on the HMPC; publicizing the activities of the LHMP development process through the District's website and social media; issuing press releases to local media outlets; hosting public meetings; and other outreach efforts to maximize engagement by all stakeholders. All outreach and coordination efforts and resulting input will be documented in a separate planning process appendix to establish a record for future efforts and to facilitate review and approval of the LHMP Update by Cal OES and FEMA. Foster Morrison will be responsible for preparing public notices and other materials and content for the public outreach effort, including the development of content for the District's website and social media platforms.

Two public meetings will be held as part of the public involvement process. Each meeting will focus on educating the public on the LHMP and identifying community concerns. These public meetings will be held separate from the HMPC meetings and will be properly advertised. An early public meeting will be designed to provide an introduction to hazard mitigation planning and the LHMP development process. The second public meeting will be held to solicit public comments on the draft plan prior to finalization and submittal to Cal OES/FEMA. Public comments will be incorporated by Foster Morrison as appropriate.

### ***Task 3: Coordinate with Other Agencies***

DMA regulations require that the mitigation planning process include other organizations, agencies, neighboring communities, and key stakeholders. Representatives from local, state, and federal agencies and organizations with significant interests in the community, local land use development, natural hazards, and/or mitigation may be invited to join the HMPC or to provide input into this LHMP planning process. This will include soliciting input regarding hazards, the prioritization of hazards, and the development of best practice mitigation approaches for identified hazards of concern.

### **Data Collection and Review**

Foster Morrison will work closely with the District and HMPC to identify key resources and data to support the LHMP Update. In accordance with DMA standards, the LHMP will utilize best available data pertaining to identified hazards of concerns, risks, vulnerabilities, community assets and critical facilities, and existing

community mitigation capabilities. The most current HVLCS D and hazard specific GIS datasets and local assessor data will also be collected to support the updated risk assessment analysis.

### **Coordination with Other Planning Efforts**

Integral to the DMA planning process is the coordination and integration with other community planning mechanisms as well as with other data and information from stakeholders and agencies. Foster Morrison will work with the District and HMPC to identify and review District and other agency existing plans, programs, and policies from general and master plans, emergency operations plans, fire plans, drought plans, floodplain management plans, watershed plans, stormwater master plans, capital improvement program planning and budgeting, and other relevant documents. These plans will be evaluated and integrated into this LHMP Update as appropriate. Foster Morrison will also work to ensure that the LHMP Update is aligned with the goals, objectives, and priorities of the 2023 State of California Hazard Mitigation Plan.

### **Phase II: Risk Assessment**

Foster Morrison will work with the District and HMPC to develop an updated hazard risk assessment. This multi-hazard risk assessment will include hazards of concern to the District and will use best available data to evaluate the risk and vulnerability from identified hazards. Where hazards and risks vary across the District planning area, the differences will be noted. The updated risk assessment will assist the District in understanding and quantifying its risks and vulnerability to identified hazards and will form the basis of the updated mitigation strategy designed to reduce or eliminate risks and to reduce losses from future hazard events. As prescribed by DMA requirements, the risk assessment includes three primary components: 1) hazard identification and profiles; 2) vulnerability assessment; and 3) capability assessment.

#### ***Task 4: Assess the Hazard – Hazard Identification and Profiles***

The first step in assessing the hazard is to identify and profile hazards as they affect the HVLCS D. This will include an evaluation of the hazard history, including hazard events occurring since the 2020 LHMP, and the potential for both the District and region to be affected by various hazards. Hazards identified in existing plans, studies, and data available from local, state, and federal sources will be consulted. The 2023 State of California Hazard Mitigation Plan, Lake County LHMP, the 2019 LHMPs for the two cities, the 2020 HVLCS D LHMP and other and local District plans and efforts will also be reviewed for their current list of hazards. Hazards to be evaluated for inclusion in this LHMP Update include: flood-related hazards, dam failure, earthquake hazards, wildfire hazards, severe weather-related hazards, drought, climate change hazards, and other hazards identified by the District and HMPC. The end result will be an updated list of hazards of concern to the District.

For each identified hazard, hazard profiles will be developed to include a description of hazards that have or may occur within the District. This profile will include: a description of the hazard and its location and extent; severity and magnitude of the hazard; potential impacts; previous occurrences; hazard frequency, duration, speed of onset, and recurrence interval (probability of future events). The hazards will be mapped and analyzed using GIS (as described further below) and/or other data and methodologies to identify and analyze areas within the District that are at risk and vulnerable to identified hazards.

In addition, as mandated by the State, climate change issues will be considered and addressed to the extent they affect or exacerbate identified hazards. Utilizing the hazard identification and profiles, an initial prioritization of hazards will be conducted for the District to rank the relative importance of each hazard for further consideration in the plan development process. Based on input from the District and HMPC, each hazard will be ranked into categories based on high, moderate, and low risk factors.

## *Task 5: Assess the Problem: Vulnerability Assessment*

The next step of the risk assessment phase is to conduct a vulnerability assessment to determine the vulnerability of the District to identified priority hazards. The Foster Morrison Team will evaluate available data and resources to determine the best approach and methodologies for analyzing community vulnerability to identified hazards of concern. Selected methodologies may include utilizing various loss estimation tools such as GIS mapping and analysis and Hazus (FEMA's loss estimation software) runs to assist in quantifying and portraying the risk from identified hazards to support mitigation strategy development and future community planning decisions.

### **Identify and Inventory Assets**

The vulnerability assessment is designed to evaluate and quantify, where possible, potential hazard-related losses to the District. Critical to this analysis is conducting an inventory of key District assets. Federal, state, local, and HVLCSO GIS resources, Lake County Assessor's and GIS data, and other best available data will be used to develop an updated inventory of District assets, and located in identified hazard areas which will be displayed in area maps and tables as data permits. It is important to note the goal of using best available existing data where feasible and to supplement as appropriate and necessary. Foster Morrison will work with the District and HMPC to identify existing District and regional data. To effectively update the hazard vulnerability assessment, it will be important to obtain updated GIS asset data from HVLCSO of their owned assets. To the extent supported by available data, the following elements will be addressed:

- An updated HVLCSO asset inventory of both vertical and horizontal assets and as overlaid with mapped hazards, utilizing most recent District asset data
- Number, types (property use), and values of existing parcels and buildings in the District and in mapped hazard areas, based on GIS and County Assessor data
- Identification of vulnerable and underserved populations, including access and functional needs and at risk populations
- Critical facilities, infrastructure, and community lifelines
- Estimates of potential dollar losses per hazard utilizing Hazus or GIS
- Economic impact of potential losses
- Natural, cultural, and historic resources at risk, including natural and beneficial functions
- Land use, development trends, and future development areas in the District and in identified hazard areas

### **Estimate Potential Losses**

Once the hazards and assets have been identified, profiled, and located, Foster Morrison will utilize established loss modeling techniques to estimate potential losses for priority hazards. For common hazards, such as earthquake, wildfire, and flood, Foster Morrison can make use of methods from past work, from GIS overlays of hazard and parcel/assessor data, and from FEMA publications and models, specifically Hazus and other recognized methodologies. For hazards with insufficient data or tools for identifying vulnerable assets and estimating losses, other methods will be used to identify those geographical areas and assets most at risk.

### **Analyze Development Trends**

DMA planning requires an analysis of the existing built environment and future development relative to potential hazard impacts. Understanding the current land use, zoning, development trends, and future development plans within a community is a key component of the risk assessment. This will include identification and mapping of existing and proposed District areas identified for future development. The results of this assessment will provide the District with critical information for developing a sound, forward-thinking mitigation strategy as well as determining where and how to grow in the future.

## Capability Assessment

The capability assessment is the final step of the risk assessment. Foster Morrison will conduct a capability assessment to identify existing technical, financial, and other mitigation capabilities of the HVLCSO. By collecting information about existing capabilities, the District and HMPC can assess those activities and measures already in place that mitigate risk and vulnerability to identified hazards and to support the development of effective mitigation strategies.

## Hazard Prioritization

Following completion of the risk assessment, Foster Morrison will work with the District and HMPC to prioritize hazards of significance based on high, medium, and low risk factors. This final prioritization process is an important element in plan development as it allows the District to focus resources on significant hazards to the District, resulting in a more focused, achievable mitigation strategy for the plan. The results of the risk assessment will be presented at HMPC Meeting #2.

## Phase III: Develop Mitigation Strategy (Plan)

The mitigation strategy is ultimately the most important part of the plan. While the risk assessment defines the risks and vulnerability of a planning area, the mitigation strategy contains the mitigation action items and projects that will be implemented over the five-year life of this LHMP to reduce hazard-related losses, make the community more disaster resilient, and to better recover when disasters do occur.

During the mitigation strategy development phase of this LHMP Update, Foster Morrison will develop a complete plan draft that will: document the mitigation planning process; document the results of the risk assessment; detail plan goals and objectives; and identify and prioritize mitigation actions designed to minimize the effects of hazards on the HVLCSO planning area.

### *Task 6: Set Goals*

Using the results of the risk assessment, Foster Morrison will work with the District and HMPC to develop hazard mitigation and adaptation goals and objectives for the LHMP. The goals and objectives will reflect the community's long-term vision to reduce the risk to people and property within the District and will focus on enhancing overall mitigation capabilities.

Goals and objectives from other District plans and policies, as well as other agency and state plans and policies, will be compiled and analyzed to ensure consistency with existing programs and other plan goals and objectives. Updated plan goals and objectives will be developed during Planning Meeting #3.

### *Task 7: Review Possible Activities*

Once updated plan goals and objectives have been developed for the HVLCSO, Foster Morrison will work with the District and HMPC to identify, analyze, and prioritize a comprehensive range of mitigation actions and projects.

Utilizing the risk assessment and considering other ongoing community mitigation programs policies and plans, mitigation actions will be developed with input from the District and HMPC. The review and assessment of mitigation actions and projects will occur at HMPC #4, where a comprehensive range of potential mitigation actions will be identified for each priority hazard designed to reduce hazard impacts and disaster losses and to meet the updated LHMP goals and objectives. Identified mitigation projects will address the effects of hazards on future development and new structures as well as on existing buildings and infrastructure. In developing mitigation alternatives, this plan will adhere to the model of mitigation activities promoted by DMA and CRS, which classifies mitigation measures into the following six categories: Prevention, Property Protection, Emergency Services, Structural Projects, Natural Resource Protection, and Public Information Programs.



The mitigation actions will be reviewed to ensure best practices and to identify mitigation partnerships where feasible. The end result of this mitigation planning process will be a list of prioritized hazard mitigation action items that best meet the HVLCSD’s needs for hazard damage reduction.

### ***Task 8: Draft an Action Plan: Mitigation Implementation Strategy***

Upon finalization of goals and objectives and mitigation actions and projects, the District and HMPC will develop priority actions for inclusion in the updated mitigation strategy portion of the plan. A comprehensive, prioritized mitigation strategy is paramount in focusing community resources to reduce District vulnerability to the destructive consequences of hazards and to promote efficient recovery and reconstruction when disasters do occur.

This process will involve using a set of criteria, a “scoring” system, for prioritizing potential mitigation actions and projects to ensure that they: are reasonable and achievable; reflect the priorities of the District and are based on the risk assessment. Fundamental to the prioritization process for mitigation measures are key factors such as life, property, health, and safety protection, as well as qualitative cost benefit considerations and the availability of FEMA or other funding sources for any given project. The STAPLEE approach promoted by FEMA will be used as a framework for developing additional prioritization criteria. The STAPLEE approach analyzes the **S**ocial, **T**echnical, **A**dministrative, **P**olitical, **L**egal, **E**conomic, and **E**nvironmental feasibility of proposed mitigation actions.

Foster Morrison will work with the District and HMPC to develop an implementation strategy plan for each identified mitigation project that will provide information on project implementation, including a description of the project details, risk reduction goals, alternative actions considered, benefit-cost considerations, possible funding sources, project schedule, and responsible department. The end result will be an updated mitigation action strategy of prioritized projects for the HVLCSD planning area.

### ***Task 8a: Draft Plan***

Using state and federal guidance to ensure that all DMA requirements are being met, a complete first draft of the LHMP Update will be prepared for review by the District and HMPC. This will result in a comprehensive LHMP that presents all relevant data and includes a community profile/demographics, planning process, risk assessment, mitigation strategy implementation plan, and procedures for plan maintenance.

### **Document the Mitigation Planning Process**

The plan development process will be thoroughly documented, including the evaluation of risks and vulnerability of hazards to the HVLCSD planning area and the process used to identify, analyze, and prioritize the mitigation strategy. A separate planning process chapter will be developed to document the plan development process, which will include establishing a record of meetings and participation. This chapter will also detail coordination with other agencies and integration with other planning mechanisms as well as the process that will be used to implement and maintain the LHMP Update. A detailed description of the public outreach and education strategies implemented for this LHMP will be included and thoroughly documented.

### **Plan Review and Finalization Process**

A complete first draft of the LHMP will be provided to the District and HMPC for review and comment. The District and HMPC’s comments and revisions will be incorporated into a second public review draft and distributed to the stakeholders and the public for review and comment via the District website. All public and private stakeholders will have an opportunity to provide input to the plan, both during the drafting stage and prior to submittal to Cal OES/FEMA. A public meeting will be held to solicit comments on the draft plan and proposed mitigation strategies prior to submittal to Cal OES/FEMA as described in Task 2 of this Scope. A final HMPC meeting, HMPC Meeting #5, will be held to discuss any public comments and final input into the plan document.

## Phase IV: Plan Maintenance Process

### *Task 9: Final Plan Submittal and Adoption*

Based on feedback from the public meeting and final input during HMPC Meeting #5, a final LHMP draft, along with FEMA's current Plan Review Tool, will be developed for submittal to Cal OES and FEMA for preliminary review and approval. Based on this review, requested changes to the draft LHMP will be made and a master copy of the LHMP will be developed to assist with District adoption. Foster Morrison will be responsible for preparing materials necessary for HVLCSD Board of Directors consideration and to support Board adoption of the LHMP. Foster Morrison is prepared to attend up to three Board of Directors' meetings, virtually, throughout the planning process to support this effort.

Foster Morrison will address all agency comments, make required revisions, and will work with Cal OES and FEMA to ensure that the LHMP Update receives approval from Cal OES and FEMA for formal adoption by the HVLCSD Board.

### *Task 10: Develop Procedures to Implement, Monitor, and Update the Plan*

Foster Morrison will work with the District to determine procedures and a schedule for implementing, monitoring, evaluating, and updating the HVLCSD LHMP. The plan maintenance requirements will be developed to ensure the plan is a living document updated annually to reflect new and changing hazards, conditions, and new state and federal requirements. This will include:

- A method and schedule of implementing, monitoring, evaluating, and updating the plan, which includes criteria used, responsible office, and process for annual reviews and a formal five-year update.
- A process by which the plan will be incorporated into other existing planning mechanisms and requirements such as the District EOP, master plan, capital improvement program, and other related planning mechanisms.
- A discussion of how the District will continue to involve the public, including vulnerable and underserved populations, in the plan maintenance and update process and documentation of all public involvement activities.

## Project Schedule

Generally, the LHMP development process takes 12 to 16 months, or longer, from project kickoff to plan submittal and approval by Cal OES and FEMA. Foster Morrison can initiate this project immediately with an executed agreement with HVLCSD. With an agreement signed and a project start by February 20, 2024, Foster Morrison is prepared to conduct all plan development activities in accordance with the schedule requirements of the RFP, with LHMP submittal to Cal OES/FEMA by January 20, 2025, and Board presentation and approval anticipated by July 15, 2025. This schedule is dependent on timely participation by the District. An anticipated schedule is shown in Table 4.

Foster Morrison will make any requested changes from Cal OES before FEMA submittal. Once submitted, plan adoption and final plan submittal to the District is subject to timely reviews by Cal OES and FEMA. Upon contract award, identified timeframes and overall schedule can be modified to better reflect the needs of the HVLCSD.

**Table 4 Hidden Valley Lake Community Services District – LHMP Update Schedule**

| Phase/Task   | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Phase I: LHMP Planning/Development Process</b>          |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 1: Organize Resources                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>HMPC #1 - Kickoff/Public Mtg #1</b>                     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 2: Public Involvement                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 3: Coordinate with Other Agencies                     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>Phase II: Risk Assessment</b>                           |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 4: Assess the Hazard                                  |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 5: Assess the Problem                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Capability Assessment                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>HMPC #2</b>   |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>Phase III: Mitigation Strategy</b>                      |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 6: Set Goals  |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 7: Review Possible Activities                         |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>HMPC #3 and #4</b>                                      |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 8: Draft an Action Plan                               |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 8a: Draft Plan  |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Mitigation Action Worksheets due from District/HMPC        |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Draft Plan to District/HMPC                                |     |     |     |     |     |     |     |     |     |     |     |     |     |
| District/HMPC Review and Comments to FM                    |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Public Review Draft to District                            |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>HMPC #5/Public Mtg. #2</b>                              |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Public Review and Comments                                 |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>Phase IV: Plan Maintenance Process</b>                  |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 9: Final Plan Submittal and Adoption*                 |     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>Plan Submittal to Cal OES/FEMA</b>                      |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Task 10: Procedures to Implement, Monitor, Update the Plan |     |     |     |     |     |     |     |     |     |     |     |     |     |



## 5. Project Cost

Foster Morrison will execute the proposed scope of work for a not-to-exceed, fixed price fee of \$85,000 as detailed in this cost proposal. Execution of the scope of work within the proposed fee will meet the HVLCSD's expectations to provide the District with a DMA-compliant, FEMA-approved 2025 LHMP Update.

Table 5, LHMP Cost Proposal Summary, provides a summary of our fees broken out by project phase and task and includes all labor and direct and indirect costs. Direct costs include all reimbursable expenses such as travel and materials. Assumptions used in development of project costs are also identified. A detailed cost table is shown in Figure 2.

**Table 5 Hidden Valley Lake Community Services District LHMP Update Cost Proposal Summary (Revised 2/12/2024)**

| Description (by Project Phase and Task)          | Labor Costs        | Direct Costs      | Total Costs        |
|--|--------------------|-------------------|--------------------|
| <b>Phase I LHMP Planning/Development Process</b> |                    |                   |                    |
| Task 1: Organize Resources                       | \$5,330.00         | \$1,455.00        | \$6,785.00         |
| Task 2: Public Involvement                       | \$3,250.00         | \$0.00            | \$3,250.00         |
| Task 3: Coordinate with Other Agencies           | \$4,750.00         | \$0.00            | \$4,750.00         |
| <b>Total Phase I</b>                             | <b>\$13,330.00</b> | <b>\$1,455.00</b> | <b>\$14,785.00</b> |
| <b>Phase II Risk Assessment</b>                  |                    |                   |                    |
| Capability Assessment                            | \$3,330.00         | \$0.00            | \$3,330.00         |
| Task 4: Assess the Hazard                        | \$8,970.00         | \$0.00            | \$8,970.00         |
| Task 5: Assess the Problem                       | \$24,410.00        | \$1,445.00        | \$25,855.00        |
| <b>Total Phase II</b>                            | <b>\$36,710.00</b> | <b>\$1,445.00</b> | <b>\$38,155.00</b> |
| <b>Phase III Mitigation Strategy</b>             |                    |                   |                    |
| Task 6: Set Goals                                | \$4,750.00         | \$1,320.00        | \$6,070.00         |
| Task 7: Review Possible Activities               | \$7,350.00         | \$620.00          | \$7,970.00         |
| Task 8: Draft an Action Plan                     | \$7,890.00         | \$0.00            | \$7,890.00         |
| <b>Total Phase III</b>                           | <b>\$19,990.00</b> | <b>\$1,940.00</b> | <b>\$21,930.00</b> |
| <b>Phase IV Plan Maintenance Process</b>         |                    |                   |                    |
| Task 9: Adopt the Plan                           | \$6,700.00         | \$1,580.00        | \$8,280.00         |
| Tasks 10: Implement, Evaluate & Revise           | \$1,500.00         | \$350.00          | \$1,850.00         |
| <b>Total Phase IV</b>                            | <b>\$8,200.00</b>  | <b>\$1,930.00</b> | <b>\$10,130.00</b> |
| <b>LHMP: Total Estimated Costs</b>               | <b>\$78,230.00</b> | <b>\$6,770.00</b> | <b>\$85,000.00</b> |

Figure 2 Hidden Valley Lake Community Services District LHMP Update Cost Proposal Detail (Revised 2/12/2024)

| PROFESSIONAL SERVICES                   | Task 1: Organize Resources (HMPC Steering Committee Mtg.#1; Pub Mtg. #1) |                     |                                 | Task 2: Coordinate with Other Agencies |                    | Task 3: Public Involvement |                                 | Capability Assessment | Task 4: Hazard ID & Profiles |                     | Task 5: Vulnerability Assessment (HMPC Mtg. #2) |            | Task 6: Establish Goals (HMPC Mtg. #3) |           | Task 7: Identify and Analyze Mitigation Measures HMPC Mtg. #4) |           | Task 8: Mitigation Implementation Strategy |           | Task 9: Draft Plan |           | Tasks 10: Secure Approval of Draft and Final LHMP (HMPC Mtg. #5; Pub. Mtg #2) |           | Total Estimated Costs |            |                     |
|---|--|---------------------|---------------------------------|--|--------------------|----------------------------|---------------------------------|-----------------------|------------------------------|---------------------|---|------------|--|-----------|--|-----------|--|-----------|--------------------|-----------|---|-----------|-----------------------|------------|---------------------|
|   | Project Staffing   | Rate                | Hrs                             | Cost                                   | Hrs                | Cost                       | Hrs                             | Cost                  | Cost                         | Hrs                 | Cost  | Hrs        | Cost                                   | Hrs       | Cost   | Hrs       | Cost                                       | Hrs       | Cost               | Hrs       | Cost  | Hrs       | Cost                  | Hrs        | Cost                |
| Howell: QA/QC - LHMP Support            | \$ 125.00  | 2                   | \$ 250.00                       | 2                                      | \$ 250.00          | 2                          | \$ 250.00                       | 2                     | \$ 250.00                    | 2                   | \$ 250.00                                       | 2          | \$ 250.00                              | 2         | \$ 250.00  | 2         | \$ 250.00                                  | 16        | \$ 2,000.00        |           | \$ -  | 34        | \$ 4,250.00           |            |                     |
| Foster: PM/Senior Planner               | \$ 130.00  | 32                  | \$ 4,160.00                     | 16                                     | \$ 2,080.00        | 24                         | \$ 3,120.00                     | 6                     | \$ 780.00                    | 12                  | \$ 1,560.00                                     | 32         | \$ 4,160.00                            | 24        | \$ 3,120.00  | 44        | \$ 5,720.00                                | 32        | \$ 4,160.00        | 22        | \$ 2,860.00   | 8         | \$ 1,040.00           | 252        | \$ 32,760.00        |
| Morrison: Lead Planner/Technical Editor | \$ 115.00  | 8                   | \$ 920.00                       | 8                                      | \$ 920.00          | 12                         | \$ 1,380.00                     | 20                    | \$ 2,300.00                  | 56                  | \$ 6,440.00                                     | 80         | \$ 9,200.00                            | 12        | \$ 1,380.00  | 24        | \$ 2,760.00                                | 16        | \$ 1,840.00        | 4         | \$ 460.00   | 252       | \$ 28,980.00          |            |                     |
| Gutierrez: GIS/Risk Assessment          | \$ 90.00   |                     | \$ -                            |  | \$ -               |                            | \$ -                            |                       | \$ -                         | 8                   | \$ 720.00                                       | 120        | \$ 10,800.00                           |           | \$ -   |           | \$ -                                       | 8         | \$ 720.00          |           | \$ -  |           | \$ -                  | 136        | \$ 12,240.00        |
| <b>Total Professional Expenses</b>      |  | <b>42</b>           | <b>\$ 5,330.00</b>              | <b>26</b>                              | <b>\$ 3,250.00</b> | <b>38</b>                  | <b>\$ 4,750.00</b>              | <b>28</b>             | <b>\$ 3,330.00</b>           | <b>78</b>           | <b>\$ 8,970.00</b>                              | <b>234</b> | <b>\$ 24,410.00</b>                    | <b>38</b> | <b>\$ 4,750.00</b>   | <b>58</b> | <b>\$ 7,350.00</b>                         | <b>66</b> | <b>\$ 7,890.00</b> | <b>54</b> | <b>\$ 6,700.00</b>  | <b>12</b> | <b>\$ 1,500.00</b>    | <b>674</b> | <b>\$ 78,230.00</b> |
| <b>DIRECT EXPENSES</b>                  |  |                     |                                 |  |                    |                            |                                 |                       |                              |                     |   |            |  |           |  |           |  |           |                    |           |   |           |                       |            |                     |
| Item                                    | Unit Cost  | Qty                 | Cost                            | Qty                                    | Cost               | Qty                        | Cost                            | Qty                   | Cost                         | Qty                 | Cost  | Qty        | Cost                                   | Qty       | Cost   | Qty       | Cost                                       | Qty       | Cost               | Qty       | Cost  | Qty       | Cost                  | Qty        | Cost                |
| Air Travel                              | \$500  | 1                   | \$ 500.00                       |  | \$ -               |                            | \$ -                            |                       | \$ -                         | 1                   | \$ 500.00                                       | 1          | \$ 500.00                              |           | \$ -   |           | \$ -                                       | 1         | \$ 500.00          |           | \$ -  | 4         | \$ 2,000.00           |            |                     |
| Car Rental                              | \$200  | 1                   | \$ 200.00                       |  | \$ -               |                            | \$ -                            |                       | \$ -                         | 1                   | \$ 200.00                                       | 1          | \$ 200.00                              |           | \$ -   |           | \$ -                                       | 1         | \$ 200.00          |           | \$ -  | 4         | \$ 800.00             |            |                     |
| Per diem                                | \$260  | 2                   | \$ 520.00                       |  | \$ -               |                            | \$ -                            |                       | \$ -                         | 2                   | \$ 520.00                                       | 2          | \$ 520.00                              |           | \$ -   |           | \$ -                                       | 3         | \$ 780.00          |           | \$ -  | 11        | \$ 800.00             |            |                     |
| Parking/baggage/misc.                   | \$100  | 1                   | \$ 100.00                       |  | \$ -               |                            | \$ -                            |                       | \$ -                         | 1                   | \$ 100.00                                       | 1          | \$ 100.00                              |           | \$ -   |           | \$ -                                       | 1         | \$ 100.00          |           | \$ -  | 5         | \$ 500.00             |            |                     |
| Priority Mail and Shipping              |  |                     | \$ 60.00                        |  | \$ -               |                            | \$ -                            |                       | \$ -                         |                     | \$ -  |            | \$ -                                   |           | \$ -   |           | \$ -                                       |           | \$ -               |           | \$ -  |           | \$ 50.00              |            | \$ 110.00           |
| Photocopying, Color Printing            |  |                     | \$ 75.00                        |  | \$ -               |                            | \$ -                            |                       | \$ -                         |                     | \$ -  |            | \$ 125.00                              |           | \$ -   |           | \$ -                                       |           | \$ -               |           | \$ -  |           | \$ 300.00             |            | \$ 500.00           |
| <b>TOTAL DIRECT COSTS</b>               |  |                     | <b>\$ 1,455.00</b>              |  | <b>\$ -</b>        |                            | <b>\$ -</b>                     |                       | <b>\$ -</b>                  |                     | <b>\$ 1,445.00</b>                              |            | <b>\$ 1,320.00</b>                     |           | <b>\$ 620.00</b>   |           | <b>\$ -</b>                                |           | <b>\$ 1,580.00</b> |           | <b>\$ 350.00</b>  |           | <b>\$ 6,770.00</b>    |            |                     |
| <b>TOTAL LABOR AND DIRECT COSTS</b>     |  |                     | <b>\$ 6,785.00</b>              |  | <b>\$ 3,250.00</b> |                            | <b>\$ 4,750.00</b>              |                       | <b>\$ 3,330.00</b>           |                     | <b>\$ 8,970.00</b>                              |            | <b>\$ 25,855.00</b>                    |           | <b>\$ 6,070.00</b>   |           | <b>\$ 7,970.00</b>                         |           | <b>\$ 7,890.00</b> |           | <b>\$ 8,280.00</b>  |           | <b>\$ 1,850.00</b>    |            | <b>\$ 85,000.00</b> |
| <b>Breakout by Phase</b>                |  |                     | <b>Phase I Planning Process</b> |  |                    |                            | <b>Phase II Risk Assessment</b> |                       |                              |                     | <b>Phase III Mitigation Strategy</b>            |            |  |           | <b>Phase IV Plan Maintenance</b>                               |           |  |           |                    |           |   |           |                       |            |                     |
| Item                                    | Total Hours  | Costs               | Total Hours                     | Cost                                   | Total Hours        | Cost                       | Total Hours                     | Cost                  | Total Hours                  | Cost                | Total Hours                                     | Cost       | Total Hours                            | Cost      | Qty  | Cost      |  |           |                    |           |   |           |                       |            |                     |
| Foster Morrison Labor                   | 106  | \$ 13,330.00        | 340                             | \$ 36,710.00                           | 162                | \$ 19,990.00               | 66                              | \$ 8,200.00           | 674                          | \$ 78,230.00        |   |            |  |           |  |           |  |           |                    |           |   |           |                       |            |                     |
| Foster Morrison Expenses                |  | \$ 1,455.00         |                                 | \$ 1,445.00                            |                    | \$ 1,940.00                |                                 | \$ 1,930.00           |                              | \$ 6,770.00         |   |            |  |           |  |           |  |           |                    |           |   |           |                       |            |                     |
| <b>PHASE COST</b>                       | <b>106</b>   | <b>\$ 14,785.00</b> | <b>340</b>                      | <b>\$ 38,155.00</b>                    | <b>162</b>         | <b>\$ 21,930.00</b>        | <b>66</b>                       | <b>\$ 10,130.00</b>   | <b>674</b>                   | <b>\$ 85,000.00</b> |   |            |  |           |  |           |  |           |                    |           |   |           |                       |            |                     |

**LHMP Fee Proposal Assumptions**

The following is a summary of cost assumptions to the development of the LHMP:

- Monies associated with labor and direct expense costs will be interchangeable as needed, between labor and direct costs and between project phases and tasks, to complete project requirements.
- The HVLCS D will be the single participating jurisdiction seeking FEMA approval of the plan.
- Four trips total are planned by the Foster Morrison Team to accommodate the five HMPC planning and coordination meetings, two public meetings, and up to three board meetings. Board meetings can be attended remotely as needed.
- HVLCS D will provide an updated GIS layer of District owned assets with value information to support the updated risk assessment.
- District staff will assist with coordinating and advertising public meetings.
- This cost assumes all document drafts and submittals will be done electronically with the final deliverable to the client to be in both hard copy and electronic format.
- District staff will coordinate and facilitate the plan’s adoption with support from Foster Morrison.
- District will support the DMA planning process requirements as previously described in a timely manner in order to meet the schedule within the proposed fee.
- In accordance with DMA guidelines, only existing best available data will be used during this planning process, no new source data will be created.

This Cost Proposal remains valid for a period of not less than 120 calendar days from the date of submittal.

## Cost and Schedule Controls

As previously stated in this proposal submittal, the Foster Morrison Team has a proven track record in providing clients with responsive and timely service to meet project objectives, schedules and changing work needs. As noted in our similar and recent project experience table, our LHMP projects are completed within budget without cost overruns, and often under very aggressive schedules. The anticipated volume of work from this contract is well within our Team's capacity to execute efficiently and effectively. As owners of Foster Morrison, we make a commitment to our clients to deliver a quality LHMP Update on schedule and within budget.

# Appendix A. Resumes

## Jeanine Foster, JD

### Principal/Project Manager/Senior Mitigation Planner

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#### Professional Biography

Ms. Jeanine Foster is a co-owner of Foster Morrison Consulting and plays a key role as principal, project manager, and senior mitigation specialist. She has diverse experience providing project management, mitigation planning, and disaster recovery services in response to damages caused by a variety of natural hazard events, including flood and wildfire, with a focus on cities and counties located in California, Colorado, and Mississippi. Her recent focus includes the development of Local Hazard Mitigation Plans (LHMPs) and LHMP Updates throughout California with a focus on Northern California communities.

Jeanine's responsibilities include project management; hazard mitigation planning; disaster recovery; grant application development, including benefit-cost analysis (BCAs); environmental and historic preservation compliance, grant administration, agency coordination; National Flood Insurance Program (NFIP) Community Rating System (CRS) compliance; Floodplain Management Services; regulatory compliance; and marketing. She works closely with clients to define project direction and scope; to identify and pursue grant opportunities; to implement and administer projects funded through a variety of grant resources; and to ensure compliance with applicable regulatory programs such as FEMA's Disaster Mitigation Act (DMA) and NFIP's CRS program. These responsibilities have entailed working with the Federal Emergency Management Agency (FEMA); the National Oceanic and Atmospheric Administration (NOAA); Army Corp of Engineers (USACE); State Emergency Management Agencies; Water Resources Agencies; Fire Agencies; and other local, state, and federal agencies to obtain grant funding and to execute and manage projects from startup to final project closeout. Her expertise includes:

- Project Management
- Hazard Mitigation and Emergency Management Planning and Disaster Recovery
- Floodplain Management Services/NFIP's CRS Program Compliance
- Regulatory/Environmental Compliance

#### Education

- JD, University of Denver, 1988
- BA, University of Colorado, 1984

#### Professional Qualifications/Registrations

- Admitted to Bar: Colorado, 1988

#### Presentations/Publications

- California Flood Risk Symposium, The Differing California Flood Disasters, "The Importance of Hazard Mitigation" (presenting with Cal OES), Association of State Floodplain Managers (ASFPM), 2019
- Floodplain Management Association (FMA) Conference, Colorado 2013 Floods, "Mitigation and Resiliency: A Path Toward Recovery", 2014
- Transportation Research Board, Washington, DC, 1995 Annual Conference, "Legal and Liability Aspects of Design and Construction Projects Involving Environmentally Sensitive Areas."
- Westside Corridor Light Rail Project, Portland, Oregon, Training Seminar entitled, "Hazardous Materials and the Transportation Project," September 1992.

- Environmental Technology, Volume 7, Issue 5, September/October 1997. Feature article, “Spiraling Toward the UST Deadline.”

## Representative Projects

### *Hazard Mitigation Plans*

For the following projects, Jeanine served as the Project Manager and Senior Planner responsible for development of original LHMPs and LHMP Updates that meets the requirements of DMA, CRS and FMA. Responsibilities included updating the hazard and risk assessment data, identification and development of new plan goals and mitigation strategies, development and implementation of an enhanced public outreach effort, and maximizing participating CRS communities’ credits for DMA planning under CRS Activities 510 and 450. Representative LHMP and LHMP Update projects include the following:

- Hidden Valley Lake Community Services District Hazard Mitigation Plan (2020 Original Plan), Hidden Valley Lake, CA
- Butte County Multi-jurisdictional Hazard Mitigation Plan (2013 and 2019 Plan Update, 2024 Update in progress), Butte, CA
- Colusa County Multi-jurisdictional Hazard Mitigation Plan (2018 Plan Update), Colusa, CA
- Tri-City (Fremont, Newark, Union City) Hazard Mitigation Plan (2024 Update in process)
- City of Placentia Local Hazard Mitigation Plan (2023 Original Plan)
- East Bay Regional Park District Hazard Mitigation Plan and BCA Services (2022 Plan Update), Alameda and Contra Costa Counties, CA
- Sacramento County Multi-jurisdictional Hazard Mitigation Plan (2005 Original Plan; 2011, 2016, and 2021 Plan Updates), Sacramento, CA
- Placer County Multi-jurisdictional Hazard Mitigation Plan (2005 Original Plan; 2010, 2015, and 2021 Plan Updates), Placer, CA
- Yuba County Multi-jurisdictional Hazard Mitigation Plan (2021 Plan Update), Yuba, CA
- Sutter County Multi-jurisdictional Hazard Mitigation Plan (Original 2009 Plan; 2014 and 2021 Plan Updates), Sutter, CA
- Amador County Multi-jurisdictional Hazard Mitigation Plan (Original 2006 Plan and 2014 Plan Update), Amador, CA
- Plumas County Hazard Mitigation Plan (2020 Plan Update), Plumas CA
- City of Garden Grove Hazard Mitigation Plan (2019 Original Plan), Garden Grove, CA
- City of Azusa Hazard Mitigation Plan (2019 Original Plan), Azusa, CA
- City of Lakeport Multi-jurisdictional Hazard Mitigation Plan (2019 Original Plan), Lakeport, CA
- City of Clearlake Multi-jurisdictional Hazard Mitigation Plan (2019 Original Plan), Clearlake, CA
- City of Piedmont Hazard Mitigation Plan (2018 Original Plan), Piedmont, CA
- Colusa County Multi-jurisdictional Hazard Mitigation Plan (2018 Plan Update), Colusa, CA
- Los Angeles Unified School District Hazard Mitigation Plan (2018 Plan Update), Los Angeles, CA
- Lake County Hazard Mitigation Plan (2018 Plan Update), Lake County, CA
- Madera County Multi-jurisdictional Hazard Mitigation Plan (2017 Plan Update), Madera, CA
- City of San Rafael Hazard Mitigation Plan (2017 Original Plan), San Rafael, CA
- Nevada County Multi-jurisdictional Hazard Mitigation Plan (2017 Plan Update), Nevada, CA
- Calaveras County Multi-jurisdictional Hazard Mitigation Plan (2010 Original Plan and 2015 Plan Update), Calaveras, CA
- City of Vacaville Hazard Mitigation Plan (2015 Original Plan), Vacaville, CA
- Modoc County Multi-jurisdictional Hazard Mitigation Plan (2015 Original Plan), Modoc, CA
- Calaveras County Water District Hazard Mitigation Plan (2012 Plan Update), Calaveras, CA
- City of Fullerton Multi-Hazard Mitigation Plan (Original Plan 2011), Fullerton, CA
- Fresno County Multi-jurisdictional Hazard Mitigation Plan (2009 Original Plan), Fresno, CA

- City of Boulder Floodplain Management/CRS Services, Boulder, CO, 2009
- City of Boulder Multi-jurisdictional Hazard Mitigation Plan CO (2006 Original Plan), Boulder, CO
- University of Colorado DMA/Disaster Resistant University (DRU) Plan (2006 Original Plan), Boulder, CO
- Mississippi Hazard Mitigation Services for Local Communities along Mississippi Gulf Coast, 2008-2014
- City of Waveland Hazard Mitigation/Climate Adaptation/CRS Plan (2013 Plan Update), Waveland MS,
- City of Pascagoula Hazard Mitigation Plan Update (2013 Plan Update), Pascagoula, MS

### *Other Hazard Plans*

#### **City of Sacramento Comprehensive Flood Management Plan (CFMP 2014 Update), Sacramento, CA**

With a previous firm Jeanine was Project Manager and Senior Planner responsible for an update to the City's CFMP. This unique plan serves as the City's strategic plan to reduce flood risk to the City through a comprehensive approach to risk management. The risk reduction tools implemented through this plan include: Land Use Planning and Development Guidelines, Emergency Management, Levee and other Structural Improvements, Internal drainage Improvements, Risk Communication (Public Education and Awareness), and NFIP/CRS. As part of this effort a review, update and rewrite of each chapter was required and with a focus on overhauling the Emergency Management, Risk Communication and NFIP/CRS chapters. The updated CFMP also included development of mitigation strategies for each risk reduction tool.

### *Hazard Mitigation and Disaster Recovery Services*

#### **Mississippi Hazard Mitigation Services for Local Communities along Mississippi Gulf Coast, 2008-2014**

With a previous firm Jeanine and following Hurricane Katrina, Jeanine, as Project Manager, supported a multitude of hazard mitigation and recovery projects for Cities and Counties along the Mississippi Gulf Coast that were severely impacted by widespread and catastrophic flooding and hurricane storm surge and winds. Services included those related to securing FEMA grant funds for over 20 projects in five different communities:

- Preparation of FEMA's new Expanded Mitigation Strategies Planning Grant Pilot.
- Preparation of HMGP, PDM and FMA grant applications including retrofit to critical facilities, residential home acquisition and demolition, residential home elevation, residential mitigation reconstruction (rebuild), construction of 361 FEMA shelters, installation of generators for critical facilities, and municipal drainage projects.
- Development of benefit-cost analyses (BCA) in support of FEMA project applications.
- Preparation of Partnered Mitigation Project (PMP) Applications to combine Public Assistance (PA) funding with HMGP funding, providing both project management and grant administration services.
- Preparation of housing administrative plans and NFIP/CRS repetitive loss plans for identifying and prioritizing residential acquisition and elevation projects.
- Update to existing Hazard Mitigation Plans (DMA, FMA, and CRS) to better reflect communities' interests with revised risk assessments, mitigation goals and mitigation strategies.
- Update to existing building and zoning codes to direct future development.
- Project management and grant administration of HMGP/PDM/FMA grants for the retrofit of multiple critical facilities and installation of generators; reconstruction of municipal buildings; reconstruction, elevation, and acquisition projects for affected housing; and local drainage projects.
- Grant administration and project closeout to ensure that project work and required documentation is maintained and meets state and FEMA requirements for reimbursement.



## Christopher Morrison, MPA, CFM

### Owner/Lead Mitigation Planner

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#### Professional Biography

Chris is a co-owner of Foster Morrison Consulting and is the Lead Mitigation Planner/Technical Editor for Foster Morrison. During the past 15 years, he has provided planning, research, writing, technical editing, and document production expertise to over 70 different DMA and CRS plans for jurisdictions in Arkansas, California, Colorado, Louisiana, Mississippi, Missouri, Montana, Nevada, New Mexico, South Dakota, Virginia, Wisconsin, and Wyoming. Recently he has been a key mitigation planner on California Hazard Mitigation Plans as shown below. In addition, he has provided technical editing and document production services to clients such as the EPA, BIA, and large mining clients in the US, Russia, and Mongolia. He has also performed large scale technical editing on UFOC, SEC, U.S. Supreme Court, U.S. Appeals Court, State Supreme Court, and international court documents. During the completion of his Masters of Public Administration, he was educated in policy analysis, grant writing and management, legal analysis, legal research, and financial management for government and non-profit entities. Chris is also a Certified Floodplain Manager.

#### Education

- Master of Public Administration, Minnesota State University Moorhead, 2012
- B.S. in Political Science, Minnesota State University Moorhead, 1998

#### Professional Qualifications/Registrations

- Association of State Floodplain Managers
- Certified Floodplain Manager

#### Representative Projects

##### *Hazard Mitigation Plans*

Chris has been the primary writer and technical editor for multiple original and updated local hazard mitigation plans. His responsibilities included review and revision of the plan and conducting research to create a hazard identification and risk assessment, demographic data, jurisdictional profiles, formatting, and layout of the plan. He is also responsible for compiling, analyzing, and implementing materials to ensure compliance with FEMA guidelines. Many of these plans were completed under a compressed timeline, and were written to maximize CRS points.

- Hidden Valley Lake Community Services District (2020 Original Plan)
- Colusa County Mitigation Plan Update, Colusa County, CA (2018 Plan Update, 2024 Update in process)
- Butte County Local Hazard Mitigation Plan (2013 and 2019 Plan Updates, 2024 Update in process)
- Tri-City Local Hazard Mitigation (2024 Plan Update)
- City of Placentia Local Hazard Mitigation Plan (2023 Original Plan)
- East Bay Regional Park District – In Cal OES review as of January 2023
- Sacramento County Local Hazard Mitigation Plan Update (2011, 2016, and 2021 Plan Update)
- Placer County Local Hazard Mitigation Plan Update, Placer County, CA (2010, 2015, and 2021 Plan Updates)
- Yuba County Local Hazard Mitigation Plan Update, Yuba County, CA (2021 Plan Update)
- Sutter County Hazard Mitigation Plan Update, Sutter County, CA (2014 and 2021 Plan Updates)
- Plumas County Hazard Mitigation Plan (2020 Plan Update)
- Amador County Hazard Mitigation Plan Update (2014 and 2020 Plan Update)



- City of Garden Grove Local Hazard Mitigation Plan (2019 Original Plan)
- City of Lakeport Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Clearlake Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Piedmont Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Azusa Local Hazard Mitigation Plan, City of Azusa, CA (2018 Original Plan)
- Los Angeles Unified School District, Los Angeles, CA (2018 Plan Update)
- Lake County Mitigation Plan Update, Lake County, CA (2018 Plan Update)
- Madera County Mitigation Plan Update, Madera County, CA (2017 Plan Update)
- City of San Rafael Local Hazard Mitigation Plan, San Rafael CA (2017 Original)
- Nevada County Hazard Mitigation Plan Update, Nevada County, CA (2017 Plan Update)
- Calaveras County Local Mitigation Plan Update, Calaveras County, CA (2010 Original Plan and 2015 Update)
- Modoc County Local Hazard Mitigation Plan, Modoc County, CA (2015 Original Plan)
- City of Fullerton Local Hazard Mitigation Plan, City of Fullerton, CA
- City of Vacaville Local Hazard Mitigation Plan, Vacaville, CA
- Twin Rivers School District Hazard Mitigation Plan, Sacramento County, CA
- Calaveras County Water District Hazard Mitigation Plan Update, Calaveras County, CA
- Fresno County Hazard Mitigation Plan Update, Fresno County, CA
- Kern County Hazard Mitigation Plan Update, Kern County, CA
- Los Alamos County Hazard Mitigation Plan Update, Los Alamos County, NM
- Teton County Hazard Mitigation Plan Update, Teton County, MT
- Liberty County Hazard Mitigation Plan Update, Liberty County, MT
- Toole County Hazard Mitigation Plan Update, Toole County, MT
- Tribal Hazard Mitigation Plan Development, Ute Mountain Ute Tribe, CO
- State of Arkansas Multi-Hazard Mitigation Plan Update, Little Rock, AR
- State of South Dakota Multi-Hazard Mitigation Plan Update (2010 and 2013), Pierre, SD
- City of Waveland Hazard Mitigation Plan Update, Waveland, MS (CRS Focused Plan)
- City of Pascagoula Hazard Mitigation Plan Update, Pascagoula, MS (CRS Focused Plan)
- City of Boulder Multi-Hazard Mitigation Plan Update, Boulder, CO (CRS Focused Plan)
- Carbon County Local Hazard Mitigation Plan, Carbon County, MT
- Big Horn County Local Hazard Mitigation Plan, Big Horn County, MT
- Washakie County Multi-Hazard Mitigation Plan, Washakie County, WY
- City of Moss Point Hazard Mitigation Plan, Moss Point, MS
- City of Long Beach Hazard Mitigation Plan, Long Beach, MS
- City of Aurora Energy Assurance Plan, Aurora, CO
- Pearl River County Local Hazard Mitigation Plan Update, Pearl River County, MS
- City of Bay St. Louis Local Hazard Mitigation Plan Update, City of Bay St. Louis, MS
- Southeast Colorado Regional Multi-Hazard Mitigation Plan, Southeast Colorado (Counties of Baca, Bent, Crowley, Kiowa, Otero, and Prowers)
- State of Colorado Drought Mitigation and Response Plan, Denver, CO
- City of Bossier City Local Hazard Mitigation Plan Update, City of Bossier City, LA
- State of Missouri Multi-Hazard Mitigation Plan Update, Jefferson City, MO
- Jefferson County Multi-Jurisdictional Multi-Hazard Mitigation Plan Update, Jefferson County, CO
- Regional Hazard Mitigation Plan Update, Northeast Colorado (Counties of Cheyenne, Kit Carson, Lincoln, Logan, Morgan, Phillips, Sedgwick, Washington, Weld, and Yuma)
- Washoe County Multi Hazard Mitigation Plan, Washoe County, NV
- Dane County Hazard Mitigation Plan Update, Dane County, WI
- Multi-Hazard Mitigation Plan Update, City of Poquoson, VA

## Alejandro Gutierrez

### GIS Analyst, Risk Assessment Development

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#### Professional Biography

Alejandro has 21 years of GIS data development, analysis, conversion, and manipulation within various GIS industries (floodplain mapping, disaster recovery, urban real estate analysis, E-911 data development, remote sensing, hydrogeology, hazards analysis, cartography, cadastral mapping, and mining). For 6 years, Alejandro worked in a key capacity with FEMA on their Map Modernization (DFIRM) Program. As a GIS Project Manager, Production Manager, and GIS Analyst for the development of 27 county-wide vector- and ortho-based DFIRMs in FEMA Regions III, V, VII, and VIII, he developed a strong team/work environment, trained staff in production techniques, tracked budgets and schedules, and has traveled to study areas to coordinate public outreach meetings to discuss the new DFIRMs with the city/county officials, floodplain managers, emergency management officials, local engineers, FEMA representatives, NFIP coordinators, and the public. Alejandro has also provided mitigation planning and GIS support for multiple California DMA plan updates outlined below. He has used the ESRI tools and Microsoft Access to perform flood analysis using FIRM data on parcels (land use type and valuation data) by city and performed the wildfire analysis using the same methodology. Alejandro has also provided mitigation planning and GIS support for three state hazard mitigation plan updates: Wyoming, Missouri, and Mississippi. For the state plans, Alejandro supported the initial GIS data collection efforts by contacting the county and jurisdictional representatives; created state, county, and jurisdictional thematic maps utilizing local and national DFIRM and HAZUS generated data; and also created thematic maps depicting earthquake, soil, and loss ratios utilizing local, national and HAZUS generated data. Alejandro assisted the project managers with Level 2 data input and parameter modifications. Alejandro has FEMA public assistance (PA) experience working directly with and within communities as a recovery specialist responsible for conducting flood-site assessments and developing mitigation improvement reports at sites in Larimer County, Colorado through coordination with several consulting firms, County, and FEMA. These efforts were focused on the Public Improvement Districts, private roads, and public roads to support bid packages necessary for FEMA to allocate disaster funds to the State and County.

#### Education

- University of TX, Austin, TX - BA Environmental Resource Management, 1999

#### Professional Qualifications/Registrations

- Rocky Mountain Hazus Users Group

#### Representative Projects

##### *Hazard Mitigation Plans*

In the following LHMPs, Alejandro was the lead GIS analyst. He performed GIS analysis on natural hazards such as earthquake, fire, levee failure, dam failure, and flood to support these LHMPs. He analyzed population, critical facilities, and improved parcels at risk to hazards, as well as generating thematic and illustrative facilities hazards maps and loss estimates to represent hazard data and to quantify risks to the County, City, or tribal entity using parcel and assessor's data.

- Hidden Valley Lake Community Services District Local Hazard Mitigation Plan (2020 Original Plan)
- Colusa County Local Hazard Mitigation Plan, Colusa County, CA (2018 Plan Update, 2024 Update in process)

- Butte County Local Hazard Mitigation Plan, Butte County, CA (2019 Plan Update, 2024 Update in process)
- Tri-City (Fremont, Newark, Union City) Local Hazard Mitigation Plan (2024 Plan Update in process)
- City of Placentia, CA Local Hazard Mitigation Plan (2023 Original Plan)
- East Bay Regional Park District – In Cal OES review as of January 2023
- Yuba County Local Hazard Mitigation Plan Update, Yuba County, CA (2021 Plan Update)
- Placer County Local Hazard Mitigation Plan Update, Placer County, CA (2010, 2015, and 2021 Plan Updates)
- Sacramento County Local Hazard Mitigation Plan Update, Sacramento County, CA (2011, 2016, and 2021 Plan Update)
- Sutter County Hazard Mitigation Plan Update, Sutter County, CA (2014 and 2021 Plan Updates)
- Plumas County Hazard Mitigation Plan Update (2020 Plan Update)
- Amador County Hazard Mitigation Plan Update (2020 Plan Update)
- City of Garden Grove, CA Local Hazard Mitigation Plan (2019 Original Plan)
- City of Lakeport, CA Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Clearlake, CA Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Piedmont, CA Local Hazard Mitigation Plan, City of Piedmont (2018/2019 Original Plan)
- Los Angeles Unified School District Local Hazard Mitigation Plan (2018 Plan Update)
- City of Azusa, CA Local Hazard Mitigation Plan, City of Azusa (2018 Original Plan)
- Lake County Hazard Mitigation Plan Update, Lake County, CA (2018 Plan Update)
- Madera County Local Hazard Mitigation Plan, Madera County, CA (2017 Plan Update)
- Nevada County Local Hazard Mitigation Plan, Nevada County, CA (2017 Update)
- City of San Rafael, CA Local Hazard Mitigation Plan, City of San Rafael (2017 Original Plan)
- Modoc County Local Hazard Mitigation Plan, Modoc County, CA (2015 Original Plan)
- Calaveras County Local Hazard Mitigation Plan Update, Calaveras County, CA (2015 Plan Update)

### ***DFIRM Work***

- State of South Dakota - Brown, Davison, Sanborn, and Spink County DFIRMs.
- Bowen Collins & Associates, State of Utah – Box Elder, Iron, Moab/Grand, Sevier, Wasatch, Washington County DFIRMs.
- State of Missouri – State Emergency Management Agency (SEMA) – Boone, Franklin, Henry, Howell, Johnson, Lawrence, Perry, St. Louis, Wayne County DFIRMs
- North Dakota State Water Commission – Stark County DFIRM.
- State of Alabama – Colbert County DFIRM
- State of Arizona – Mohave County DFIRM
- State of Kentucky DOW – Henderson County DFIRM
- State of West Virginia – Greenbrier, Mineral, Webster Counties, WV DFIRM
- State of Virginia – Prince George County DFIRM
- State of Maryland – Alleghany County DFIRM

### ***Dam Inundation Mapping***

- Critical Infrastructure Protection and Resiliency (CIPR) – Dam Break Inundation Mapping: CONUS, USACE Nationwide, 2010

### ***Other Mitigation Planning Work***

- Wyoming Mitigation Plan Update - Wyoming Office of Homeland Security, State of Wyoming
- Flood Decision Support System – Flood DSS, Riverside Technology, Inc., Colorado
- Missouri Mitigation Plan Update and Mapping Needs Assessment – Missouri State of Emergency Management Agency (SEMA), State of Missouri
- Mississippi Hazard Mitigation Plan – Earthquake Maps June 2007, Mississippi

## Brenna Howell – Howell Consulting

### Planning Process, Risk Assessment, Mitigation Strategy, Annex Development, QA/QC, Dam Outreach

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#### Professional Biography

Brenna Howell has more than 20 years of consulting experience with the last 15 years focused on development of local Emergency Operations Plans, local Hazard Mitigation Plans, and hazard-specific functional annexes (including Floods) specifically for California local government jurisdictions, as discussed below. Brenna has served as the Emergency Services Coordinator the cities of Stockton and West Sacramento, Sutter County, as well as the County of Yolo providing full emergency management program management responsibilities. Brenna is fully conversant with the concepts and protocols of the National Incident Management System (NIMS) and the California Standardized Emergency Management System (SEMS). She has been managing projects for many years and has a proven track record in managing consultant teams to plan and implement large and small emergency planning projects.

#### Education

- Bachelor's of Science – Emergency Management and Public Safety, Grand Canyon University, 2013.

#### Representative Projects

##### *General Project Experience*

Brenna Howell has completed FEMA-approved Hazard Mitigation planning projects as shown below. Brenna completed over 30 Flood Emergency Operations Plan for Reclamation Districts in San Joaquin County and has completed many Basic Emergency Operations Plans throughout California. Brenna has served as Project Manager for Sacramento County on several planning projects such as their Fall Functional Exercise Team and After-Action Report, the Evacuation Standard Operating Procedures, and their Continuity of Operations Plan projects. Brenna also serves other emergency management firms and companies as a sub-contractor to utilize her expertise in the area of Emergency Operations Center management and function, as well as an Emergency Operations Plan subject matter expertise as recent as January 2017.

##### *Sample Emergency Management and Hazard Mitigation Plans*

Brenna has worked with Foster Morrison on multiple Local Hazard Mitigation Plan. She has written hazard profiles, completed jurisdictional annexes, supported mitigation strategy development, and has provide QA/QC. She has also assisted with planning team and public meetings.

- Hidden Valley Lake Community Services District Local Hazard Mitigation Plan (2020 Original Plan)
- Colusa County Local Hazard Mitigation Plan Update (2018 Plan Update – 2024 Plan Update – in process)
- Butte County Local Hazard Mitigation Plan (2019 Plan Update and 2024 Plan Update – in process)
- Tri-City Local Hazard Mitigation Plan (2024 Plan Update)
- City of Placentia Local Hazard Mitigation Plan (2023 Original Plan)
- East Bay Regional Park District Local Hazard Mitigation Plan (2022 Plan Update)
- Placer County Local Hazard Mitigation Plan (2021 Plan Update)
- Sacramento County Local Hazard Mitigation Plan (2021 Plan Update)
- Yuba County Local Hazard Mitigation Plan (2021 Plan Update)
- Plumas County Hazard Mitigation Plan Update (2020 Plan Update)
- Amador County Hazard Mitigation Plan Update (2020 Plan Update)
- City of Garden Grove Local Hazard Mitigation Plan (2019 Original Plan)

- City of Lakeport Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Clearlake Local Hazard Mitigation Plan (2018/2019 Original Plan)
- City of Piedmont Local Hazard Mitigation Plan, City of Piedmont (2018/2019 Original Plan)
- Los Angeles Unified School District Local Hazard Mitigation Plan (2018 Plan Update)
- Lake County Hazard Mitigation Plan Update, Lake County, CA (2018 Plan Update)
- Nevada County Local Hazard Mitigation Plan, Nevada County, CA (2017 Update)

Brenna has also worked with multiple clients prior to working with Foster Morrison.

### **Yuba County**

Brenna worked with Yuba County on a Multi-Jurisdictional Local Hazard Mitigation Plan update and revision. She also assisted the County with a Reclamation District Flood Response Plan as the Mapping Project Manager.

### **Merced County**

Brenna worked with Merced County on multiple planning processes: Merced County Emergency Operations Plan update, Local Hazard Mitigation Plan development (FEMA approved), Access and Functional Needs Plan development, EOC Training for the County and Cities, Mass Care and Shelter planning, and Continuity of Operations Plan update for the County and the cities of Atwater, Dos Palos, Gustine, Livingston, Los Banos and Merced. Consultant selected October 2010 to present.

### **Yolo County**

Emergency Operations Plan development, Local multi-jurisdictional Hazard Mitigation Plan update and revision, development of their Emergency Support Function Annexes (1-15), back-up Emergency Services Coordinator to the County Emergency Manager, provide overall emergency management support on a contract basis.

### **Kings County**

Kings County Local multi-jurisdictional Hazard Mitigation Plan update and revision, Emergency Operations Plan update and revision, several functional annexes (Mass Care, Access and Functional Needs, Emergency Operations Center).

### ***Other Local, State, and Federal Planning Involvement***

Brenna is currently a part-time Emergency Services Coordinator for the City of West Sacramento. She developed their Emergency Management Team policies and procedures, revised their All-Hazards EOP. Other city responsibilities include the oversight of day to day emergency management responsibilities and direct assistance in the areas of: planning, training, preparedness, response, recovery, and mitigation. While at the City of West Sacramento, Brenna served on the Yolo County Local Hazard Mitigation Plan revision planning team. Brenna has served as the Emergency Manager for the County of Sutter. In 2017 following the Oroville Spillway Disaster and several Floods, Brenna was contracted to guide and lead the County's Emergency Management program to help them recover from those disasters and to aid their executive to get their OEM office organized and managed. She helped them to train staff, outline a response structure, and expand/relocate the office to name a few.

While working at the former Governor's Office of Emergency Services (OES), Brenna provided direct support to Operational Areas (cities, counties, and special districts) as well as state agencies. She responded to numerous emergencies and disasters statewide, served many of the county governments on their local hazard mitigation planning teams during the release of FEMA's DMA 2000 program. Additionally, while in those response roles, Brenna worked to broker Mutual Aid resources and information during disasters. She has served in Emergency Operations Centers at all levels of government and has been assigned to several field level Incident Command Posts. In 2004, Brenna was appointed to a team that responded out of state to the Florida Hurricanes.





***Foster Morrison Consulting***

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*Arvada, CO 80004*

*303.717.7171*

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

**DATE:** February 20, 2024

**AGENDA ITEM:** Authorize the GM to enter into a planning & cost share agreement with HVLA for the stormwater mitigation project

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**RECOMMENDATIONS:**

Authorize the GM to enter into a planning & cost share agreement with HVLA for the stormwater mitigation project

**FINANCIAL IMPACT:** N/A

**BACKGROUND:**

Stormwater mitigation is a priority for both CSD and HVLA. Residents of Hidden Valley Lake have also echoed the importance of this project with their votes. Efforts to mitigate against the damaging effects of extreme precipitation events would prove mutually beneficial to CSD and HVLA. The Flood Mitigation Assistance (FMA) program is designed to help communities protect against flood damage. This federally funded program will be open for applications in August of 2024.

To this end, CSD counsel has drafted a planning & cost share agreement with HVLA that will establish roles & responsibilities during the grant planning and application process. If funding were awarded through FMA, a separate agreement would be drafted to establish new roles & responsibilities during the feasibility, design, and implementation phases.

The 2020 LHMP lists the stormwater mitigation project as a priority and will likely remain a priority in the LHMP Update of 2025. The process of updating the LHMP ensures funding eligibility for federal funding programs. Due to the enactment of the bilateral infrastructure act, the FMA has an unprecedented amount of funds to award to qualifying projects, but only for short period of time. This agreement would be the first step in the establishment of a viable grant application.

Encl: Planning Agreement for Grant Submittal



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
PLANNING AND COST SHARE AGREEMENT FOR  
FLOOD MITIGATION GRANT APPLICATIONS**

THIS AGREEMENT is made as of February \_\_, 2024 between Hidden Valley Lake Community Services District, hereinafter referred to as (“HVLCS D”), organized and existing under Title 6 of the California Government Code, and Hidden Valley Lake Homeowners Association, hereinafter referred to as (“HVLA”). Throughout this Agreement, HVLCS D and HVLA may be referred to together as the (“Parties”), or individually as a (“Party”).

**RECITALS**

WHEREAS, Parties share an interest in reducing or eliminating the risk of flood damage to buildings, structures, and property within HVLCS D’s area of service (“Project”); and

WHEREAS, Parties each have different concerns regarding their interests in water supplies, reliability, and water quality; and

WHEREAS, Parties share an interest in the completion and submittal of applications for grant funding to address their concerns regarding local water supplies, reliability, and water quality; and

WHEREAS, the completion of all necessary actions for the submittal of any grant applications shall be conducted by HVLCS D; and

WHEREAS, Parties shall provide in-kind services and financial support to complete the actions contemplated within this Agreement, and if any grants are awarded to Parties, financial support for flood risk reduction within HVLCS D’s area of service; and

WHEREAS, Parties agree that the planning of the Project shall be conducted in a manner consistent with the “beneficiaries pay” principle such that future costs will be allocated equitably in accordance with the benefits received if the Project or any part thereof proceeds, and that no Party will be obligated to fund the benefits from the Project or any part thereof provided to other entities.

NOW, THEREFORE, the Parties agree that the above recitals are hereby incorporated into and made a part of this Agreement, and further agree as follows:

1. Purpose. The primary purpose of this Agreement is to provide a framework for the planning and submittal of grant applications to address the concerns of the Project. Further, the Parties intend to complete and agree to an Implementation Agreement, upon the attainment of the necessary grant funding to complete the Project.



2. Obligations and Responsibilities.

2.1 Hidden Valley Lake Community Services District Responsibilities

- a) HVLCSD shall be responsible for the completion of any grant applications and, if necessary, the procurement of consultant services to complete such grant applications. HVLCSD shall possess the sole authority to determine if the procurement of consultant services is necessary to complete the actions contemplated under this Agreement. If consultant services are utilized, HVLCSD shall oversee such services.

2.2 Hidden Valley Lake Association Responsibilities

- a) HVLA shall provide timely input on operations, needs, and constraints, in regard to their association, as needed for Project planning.
- b) Upon the attainment of the necessary grant funds required to complete the Project, Parties shall determine HVLA's further financial support in a subsequent Implementation Agreement.

2.3 Joint Responsibilities

- a) Parties will work together to achieve the purpose of this Agreement.
- b) Parties shall provide timely in-kind services to complete the actions contemplated within this Agreement.
- c) Parties shall coordinate with any local agencies to be included within the scope of the implementation of the stipulated acts under the Project. Such parties may include the Lake County Flood Control and Water Conservation District.

3. Cost & Payment.

- a) Parties shall provide in-kind services, which may include labor costs and overhead costs for staff who are assisting with Project activities under this Agreement. These duties may include, but are not limited to, data collection, document review, communications, stakeholder outreach, and attending Project meetings. All in-kind services costs shall be borne by the Party that provides such services.
- b) Parties shall split all costs, each contributing 50% of the required funds, associated with the completion and submittal of grant applications, excepting in-kind services costs. Grant completion and submittal costs shall include the cost to procure and utilize consultant services.

- c) Within 10 business days of the execution of this Agreement, Parties shall each deposit a sum of \$25,000 in an escrow account. HVLCSD staff shall ensure that the escrow account is readily available at the time of the execution of this Agreement. Once deposited, funds shall be withdrawn for grant completion and submittal costs. Parties shall be notified when funds are to be withdrawn from such account.
- d) Prior to the attainment of the necessary grant funds required to complete the Project, Parties shall determine and execute an Implementation Agreement to provide for cost sharing for the design and implementation of the Project.

4. Term. This Agreement is effective as of the date first written above and shall terminate upon the Parties agreement, provided in writing, that the necessary grant funding has been attained to complete the Project.

5. California Environmental Quality Act. The Parties recognize that a determination on the contemplated environmental effects of the Project has not been made by either Party. Prior to or following the approval of any grant application, Parties shall take the necessary measures to ensure that the Project is in compliance with the California Environmental Quality Act. Each Party, according to its own judgment, may take any additional actions pursuant to federal or state resource protection laws that it determines are required for its continued participation in the Project.

6. Indemnity. In performance of this Agreement, each Party and its agents, employees, and contractors shall act in an independent capacity and not as officers, employees, or agents of any other Party. Except as otherwise declared herein, no Party assumes any liability for the activities of any other Party in performance of this Agreement. Each Party is responsible in proportion to its fault for liability, including but not limited to personal injury or property damage that may arise out of this Agreement, except to the extent such injury, damage, or loss was caused by the negligence or willful misconduct of any other Party, or its Directors, officers, agents, or employees. Each Party expressly agrees to defend, indemnify, and hold harmless any other Party and its Directors, officers, agents and employees from and against any and all loss, liability, expense, claims, suits, and damages, including attorneys' fees, arising out of or resulting from the first Party's, its Directors', officers', agents', and employees' negligent acts, errors or omissions, or willful misconduct, in its performance under this Agreement.

7. Third-Party Beneficiaries. Nothing in this Agreement, express or implied, is intended to or shall confer upon any person other than the Parties and their respective successors and permitted assigns any legal or equitable right, benefit or remedy of any nature under or by reason of this Agreement.

8. Entire Agreement. This Agreement constitutes the complete agreement between the Parties and supersedes any prior written or oral communications between the Parties.

9. Counterpart Signatures. This Agreement may be executed in counterparts each of which shall be deemed to be an original but all of which taken together shall constitute one and the same Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first above written.

By: \_\_\_\_\_  
Name:  
Title:  
Hidden Valley Lake Community Services District

By: \_\_\_\_\_  
Name:  
Title:  
Hidden Valley Lake Homeowners Association

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

**DATE:** February 20, 2024

**AGENDA ITEM:** Recommendation for approval of the Administrative Support Assistant Job Description.

**RECOMMENDATIONS:** Approve the Job Description for the Administrative Support Assistant.

**FINANCIAL IMPACT:** Annual Impact with Salary and Benefits (EE+1)  
\$80,736.4

**BACKGROUND:** The District currently has 16 budgeted full-time positions, 15 of those positions are filled with dedicated and committed staff providing high quality service. Many of which are at or nearing retirement.

It is highly probable that over the next ten years, more than 50% of the Districts current staff will likely retire. It is imperative that there be a focus on succession planning to retain valuable knowledge and maintain district operations.

Staff have been working towards succession planning to proactively prepare and manage future retirements. Given the size of the District, there are many duties where a single position is responsible for the entire function making the District vulnerable whenever a specialized position is vacated. Standard Operating Procedures are being created to document position activities and responsibilities and to identify what other positions are to be responsible to assume the duties when a key position is vacated.

Administrative staff currently in position will provide on-the-job training/mentoring to the Administrative Support Assistant to assume the role of the administrative staff in their absence.

| Job Title                    | Years w/District | Eligible to Retire 2024 | Eligible to Retire Within 5 Years | Eligible to Retire within 10 Years | Vested with CalPERS |
|------------------------------|------------------|-------------------------|-----------------------------------|------------------------------------|---------------------|
| General Manager              | 21               | X                       |                                   |                                    | Yes                 |
| Administrative Services Mgr. | 7                | X                       |                                   |                                    | Yes                 |
| Accounting Supervisor        | 17               | X                       |                                   |                                    | Yes                 |
| Project Manager              | 9                | X                       |                                   |                                    | Yes                 |
| Water Resources Specialist   | 3                |                         | N                                 |                                    | No                  |
| Sr Account Rep               | 2                |                         | Y                                 |                                    | No                  |
| Account Rep                  | 3                |                         | Y                                 |                                    | No                  |
| Utility Supervisor           | 15               |                         |                                   | Y                                  | Yes                 |
| Operator II                  | 3                |                         |                                   | N                                  | No                  |
| Operator II                  | 3                |                         |                                   | N                                  | No                  |
| Operator II                  | 1                |                         |                                   | N                                  | No                  |
| Operator I                   | 4                |                         |                                   | Y                                  | Yes                 |
| Operator in Training         | 1                |                         |                                   | N                                  | No                  |
| Operator in Training         |                  |                         |                                   | N                                  | No                  |
| Operator in Training         |                  |                         |                                   | N                                  | No                  |



## Hidden Valley Lake Community Services District

### Administrative Support Assistant

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

#### HOURLY PAY SCALE

|                             |               |               |               |               |               |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|
| Reports to: General Manager |               |               |               |               |               |
| Status: Non-Exempt          | <b>Step A</b> | <b>Step B</b> | <b>Step C</b> | <b>Step D</b> | <b>Step E</b> |
| Effective: Pending Approval | \$20.73       | \$21.81       | \$22.95       | \$24.16       | \$25.44       |

#### **DEFINITION:**

This is a specialized classification that provides administrative secretarial, and office support for management staff. Incumbents will acquire a wide variety of complex administrative, accounting, and/or secretarial skills under direct supervision to assume the role of the administrative staff in their absence.

#### **SUPERVISION RECEIVED/EXERCISED:**

Receives general supervision from the General Manager and/or management staff, depending on area of assignment. Exercises no direct supervision over staff.

#### **ESSENTIAL FUNCTIONS:**

*Class specifications are intended to present a descriptive list of the scope of duties performed by employees in this class and are not intended to reflect all duties performed within the job.*

#### **Administrative Duties**

Under general supervision performs administrative duties and provides support to administrative staff, as necessary.

- Prepare and post agendas for District Board meetings and committee meetings; assemble all materials for meeting packets, prepare minutes and committee reports for meetings.
- Establishes positive working relationships with representatives of community organizations, state/local agencies, District staff and Board, and the general public.
- Answer phones, prepare routine forms, reports, and other related documents.
- Performs a wide variety of specialized administrative office and executive support assignments.

#### **Accounting Duties**

Under general supervision, performs a variety of accounting and fiscal support duties, assignments may become more varied, complex, and difficult as experience is gained.

- May provide customer support.
- Reviews, verifies, and processes employee time reports and payroll.

### **Project Driven Duties**

Under general supervision, performs a variety of data research, gather supporting documentation related to projects.

- Research, compile, track and analyze data for special projects and various reports as needed and/or requested.
- May provide support and/or work on special projects, reports, studies, or publications, as assigned.

### **PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:**

*The essential functions of this position may require the employee to perform the following physical activities. Some requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodation.*

### **MINIMUM QUALIFICATIONS:**

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

- Customer service principles and techniques.
- Basic arithmetic concepts.
- Phone etiquette.
- Proper English spelling, grammar, and punctuation.
- Applicable business equipment, and software applications including Microsoft 365 i.e., Publisher, Excel, Word, and Teams
- Filing and recordkeeping principles and methods.

### **Education and/or Experience:**

Any combination of education and experience that would provide the necessary knowledge and abilities is qualifying.

A typical way to obtain the knowledge and abilities would be an associate degree in business Administration, Public Administration, or a closely related field, and secretarial and office administration experience.

Additional experience may be substituted for the educational requirement.

### **Licenses/Certificates:**

- Incumbent must possess a valid California driver's license and satisfactory driving record.

### **KNOWLEDGE/SKILLS/ABILITIES:**

*The following is a representative sample of the preferred KSA's to perform essential duties of the position.*

### **Preferred Knowledge of:**

- Modern office practices, and procedures.
- Business correspondence, filing systems, and standard office operations and record keeping methods.
- Computer operation and related software applications including word processing, spreadsheet, and presentation software.
- Research methods and techniques.
- Safe work methods and safety regulations.

### **Ability to:**

- Communicate clearly and concisely, both orally and in writing.
- Attend District board meetings and committee meetings as needed.
- Utilize a computer, relevant software applications, and/or other equipment as assigned.
- Keyboard at a minimum speed of 45 words per minute.

- Effectively represent the District, including its programs and policies with the public.
- Exercise tact, diplomacy, and discretion in dealing with highly sensitive and confidential information.
- Exercise independent judgment and initiative within established guidelines.
- Establish and maintain effective working relationships with all levels of District staff, management, board members, other elected and appointed governmental officials, media representatives, business and community leaders, the public, and others encountered in the course of work.
- Understand and follow oral and written directions.
- Work effectively with a small group or individually.
- Work well under pressure, multitask, organizational skills, and meeting critical deadlines.
- Skillfully and safely operate a motor vehicle when required while performing work duties.

**Other Duties:**

Perform other related duties as required.

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

**DATE:** February 20, 2024

**AGENDA ITEM:** Discuss Director Attendance at 2024 Trainings/Conferences

**RECOMMENDATIONS:** Discuss Director Attendance at 2024 Trainings/Conferences

**FINANCIAL IMPACT:** Director Training and Travel Accommodations are Budgeted Item’s

|   |   |  |
|---|---|--|
| Required Training <i>-required within six months of assuming office and every two years thereafter</i>  | Ethics AB 1234<br>Sexual Harassment Prevention Training<br>Brown Act  | Free to CSDA/SDRMA Members   |
| Special District Leadership Academy (SDLA) <ul style="list-style-type: none"> <li>February 4 - 7, 2024 San Luis Obispo</li> <li>April 14 - 17, 2024 San Diego</li> <li>November 3 - 6, 2024 San Rafael</li> </ul> | Governance Foundations<br>Setting Direction/Community Leadership<br>Board’s Role in Human Resources<br>Board’s Role in Finance and Fiscal<br>Accountability   | Early Bird Registration on or before<br>March 19, 2024:<br>\$720<br>\$775 after March 19, 2024 |
| Special District Legislative Days <ul style="list-style-type: none"> <li>May 21-22, 2024 Sacramento</li> </ul>  | Hear from California’s top decision-makers, build partnerships and strengthen the voice of local control.   | Early Bird Registration on or before<br>April 24, 2024:<br>\$345<br>\$430 after April 24, 2024 |
| Annual Conference & Exhibitor Showcase <ul style="list-style-type: none"> <li>September 9-12, 2024 Indian Wells</li> </ul>  | Special district-specific topics with over 30 breakout session options, network with your peers, and more at the leadership conference for special districts. | Pricing currently not available  |
| Board Member/Trustee On-Demand Webinars   | Finance, Brown Act, CA Public Records Act, and Liability  | Most are Free to CSDA/SDRMA Members  |

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## **Knowledge Base Form**

**Subject:** Ethics & Sexual Harassment Training

**Question:** Who is required to attend ethics training?

**Answer:** “The basic thrust of AB 1234 is to require covered officials...to take two hours of training in ethics principles and laws every two years.<sup>1</sup>”

Basically, the requirement applies to those elected or appointed officials who are compensated for their service or reimbursed for their expenses (including meeting stipends).<sup>2</sup> The specific trigger for this requirement is whether the agency either compensates or reimburses expenses for members of any of its Brown Act covered bodies; if it does, then all elected and appointed “local agency officials” (as defined) must receive this training.<sup>3</sup> “Local agency official” means any member of a legislative body or any elected local agency official who receives compensation or expense reimbursement.<sup>4</sup> “Local agency” means “a city, county, city and county, charter city, charter county, charter city and county, or special district.”<sup>5</sup> Thus the training requirement does not include agencies on which local officials serve (for example, redevelopment agency governing boards or joint powers agencies), although many such officials will likely be covered by virtue of their status with cities, counties and special districts. Note that local agencies also have the option of requiring certain employees to receive this training.<sup>6</sup>”

*ILG State Ethics Training Requirements for Local Officials: Frequently Asked Questions (FAQs)*

**Question:** Who is required to attend harassment prevention training?

**Answer:** Regarding Harassment Prevention training (AB1825, AB1661) board members and management staff (including supervisors) are required to take the two-hour mandatory training within six months of assuming a supervisory position and once every two years thereafter.

Further, SB1343 and SB 778 require employers with 5 or more employees to provide harassment prevention training to all employees. Non-supervisory employees must complete one hour of training once every two years. Seasonal employees are required to take the one-hour training within 60 days of hire.

*\* Please note that the information provided in this form is intended to be general in scope only. CSDA recommends consulting with legal counsel for detailed advice pertaining to any legal questions.*