



**Hidden Valley Lake Community Services District
Regular Board Meeting
Tuesday, February 15, 2022
7:00 PM**

Meeting held Via Teleconference

Due to the Covid-19 pandemic and in accordance with Assembly Bill 361, which modifies Government Code Section 54953, this meeting will be conducted via teleconference only. No physical location will be available to the public for this meeting; however, members of the public will be able to participate in the meeting as noted below.

To join the meeting go to www.hvlcsd.org select the [February 15, 2022, Regular Board Meeting](#) and select **Microsoft TEAMS Link** select **Open Microsoft Teams** select **Join Now**

Agendas, and other supporting materials are available at: www.hvlcsd.org, 19400 Hartmann Road, Hidden Valley Lake CA or by calling (707) 987-9201 to request a copy (fees may apply).

NOTICE: This meeting will be video recorded for live streaming and broadcasting purposes.

1) CALL TO ORDER

2) PLEDGE OF ALLEGIANCE

3) ROLL CALL

4) APPROVAL OF AGENDA

5) CONSENT CALENDAR

A. Approve Resolution 2022-02 Re-Authorizing Remote Teleconference Meetings Per Assembly Bill 361 for the period February 15 through March 15, 2022, per Government Code Section 54953(e)

B. MINUTES: Approval of the January 11, 2022, Finance Committee Meeting Minutes.

C. MINUTES: Approval of the January 18, 2022, Regular Board of Directors Meeting Minutes.

D. DISBURSEMENTS: Check #038852 - #038925 including drafts and payroll for a total of \$376,849.17.

6) 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 – Change to Ad Hoc

7) BOARD LIST OF PRIORITIES:

Underground Infrastructure – Water Mainlines

I&I

Tank 9

Generators

SCADA

8) **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

9) **DISCUSSION AND POSSIBLE ACTION:** Approve the 2022 Lake Water Use Agreement

10) **DISCUSSION AND POSSIBLE ACTION:** Accept Smith & Newell Audit Proposal and Authorize the General Manager to enter into an Agreement with Smith & Newell to provide Independent Audit Services for the Fiscal Years ending June 30, 2022, 2023, and 2024.

11) **DISCUSSION AND POSSIBLE ACTION:** Approve Finance Committee Recommendation to Direct Staff to Develop a Policy for the Allocation of Covid Relief Funding

12) **DISCUSSION AND POSSIBLE ACTION:** Approve Personnel Committee recommendation to Eliminate a Mandatory Vaccination Policy and Continue to Follow Cal/OSHA Guidelines

13) **DISCUSSION:** Consider Options for Providing Water to Customers during Service Interruption

14) **DISCUSSION AND POSSIBLE ACTION:** Review and update Strategic Plan (30 minutes)

15) **PUBLIC COMMENT**

16) **BOARD MEMBER COMMENT**

CLOSED SESSION ANNOUNCEMENT: The Board will adjourn to a Closed Session to discuss the following items:

17) **PURSUANT TO CALIFORNIA GOVERNMENT CODE 54956.9 PARAGRAPH (2) SUBDIVISION (D):** Conference with Legal Counsel – Significant exposure to litigation

18) **PURSUANT TO CALIFORNIA GOVERNMENT CODE 54957:** General Manager's Performance Evaluation Review

RECONVENE TO OPEN SESSION

PUBLIC REPORT OF ANY ACTION TAKEN:

19) **ADJOURN**

Public records are available upon request. Board Packets are posted on our website at www.hvllcsd.org/meetings. In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting, please contact the District Office at 987-9201 at least 48 hours prior to the scheduled meeting.

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

RESOLUTION NO. 2022-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM DATED MARCH 4, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT FOR THE PERIOD MARCH 15, 2022, THROUGH APRIL 14, 2022, PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT'S legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution, Number 2022-01 on January 18, 2022, finding that the requisite conditions exist for the legislative bodies of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM DATED MARCH 4, 2020; and

WHEREAS, the Board of Directors does hereby find that that (i) State and Local officials recommend social distancing measures and (ii) emergency conditions evidenced by COVID-19 and its variants create ongoing COVID-19 cases, hospitalizations, and deaths, such that COVID-19 continues to pose an imminent risk to the public; and has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California and possibly ratify state or local orders for social distancing; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT affirms that it will allow for observation and participation by Board Members, Committee members and the public via Microsoft TEAMS in an effort to protect the constitutional and statutory rights of all attendees; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and further finds that state and county officials recommend social distancing conditions to prevent imminent risk to in-person meeting attendees.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The Board President and Board Secretary and legislative bodies of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT, this 15th, day of February 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Gary Graves, Date
President to the Board

ATTEST:

Dennis White, Date
General Manager, Secretary to the Board



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REPORT
MEETING DATE:
Tuesday January 11, 2022 – 12:30 P.M.**

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

Present were:

Director Jim Freeman
Director Gary Graves
Dennis White, General Manager
Trish Wilkinson, Accounting Supervisor

Via Teleconference:

Alyssa Gordon, Project Manager
Rachael Sanders, Senior Manager, Consulting PARS (Public Agency Retirement Services)

CALL TO ORDER

The meeting was called to order at 12:25 PM by Director Freeman.

APPROVAL OF AGENDA

It was moved by Director Freeman, seconded by Director Graves, to approve the January 11, 2022, Finance Committee agenda as presented.

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

Tuesday January 11, 2022, Finance Committee Agenda approved by roll call vote.

REVIEW and DISCUSS:

Presentation of PARS 115 Trust – OPEB Prefunding Program

The Committee directed staff to provide a cost comparison of CalPERS and PARS for further review at the February committee meeting.

REVIEW and DISCUSS:

Monthly Financial Reports & Disbursements

The Committee reviewed and discussed the financial reports for the period ending December 31, 2021. Staff addressed inquiries as presented by the committee.

REVIEW AND DISCUSS:

Policy C-19 2022 Exclusion Pay Related to Exposure to COVID-19 in the Workplace

The Committee recommended implementing a mandated vaccine policy.

REVIEW AND DISCUSS:

Discussion of Special Districts Covid Relief Proceeds

The Committee directed staff to conduct further research and provide report for further review and discussion at the January Board Meeting.

PUBLIC COMMENT

No members of the Public were present.

COMMITTEE MEMBER COMMENT

Members of the Committee acknowledged staff for continued commitment to the District.

ADJOURNMENT

On a motion made by Director Graves and second by Director Freeman the Committee voted unanimously to adjourn the meeting.

No public Comment.

Roll Call Vote:

AYES: (2) Directors Graves and Freeman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to adjourn the meeting at 2:42 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: Tuesday, January 18, 2022– 7:00 PM**

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

Directors Present:

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

Staff Present:

Administrative Services Manager, Penny Cuadras
Accounting Supervisor, Trish Wilkinson
Project Manager, Alyssa Gordon
Water Resources Specialist, Hannah Davidson
Utility Supervisor, Barry Silva

Absent:

General Manager, Dennis White

CALL TO ORDER

The meeting was called to order at 7:03 p.m. by Director Freeman.

APPROVAL OF AGENDA

It was moved by Director Graves, seconded by Director Millerick, to table item 16 and approve the January 18, 2022, Regular Board Agenda as amended.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to approve January 18, 2022, Regular Board Agenda as amended.

BOARD OF DIRECTORS NOMINATION AND ELECTION OF OFFICERS

Election of the Vice President for the 2022 calendar year

Director Brown was nominated by Director Freeman, no other nominees. Seconded by Director Graves, nomination for Vice President for the 2022 calendar year accepted by Director Brown

Election of the Board President for the 2022 calendar year

Director Graves was nominated by Director Lieberman, no other nominees, closed the nomination. Seconded by Director Freeman, nomination for President for the 2022 calendar year accepted by Director Graves.

Roll Call Vote:

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

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

Motion carries, gavel passed to Director Graves, President for the 2022 calendar year.

APPOINTMENT OF BOARD MEMBERS TO STANDING AND/OR AD-HOC COMMITTEES FOR THE 2022 CALENDAR YEAR

President Graves recommended committees remain as appointed. Director Brown suggests changing the Valley Oaks sub-committee to an Ad Hoc Committee. Director Millerick moved to keep the appointments as recommended with the change of the Valley Oaks sub-committee to an Ad Hoc. Seconded by Director Freeman.

Finance Committee – Directors Freeman and Graves
Personnel Committee- Directors Brown and Millerick
Emergency Preparedness Committee – Director Lieberman
Lake Water Use Ad-HOC Committee – Director Lieberman
Valley Oaks Project Sub-Committee – Director Brown
Trane Energy Resilience Ad-Hoc Committee – Director Brown and Graves

Roll Call Vote:

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

Motion carries, to keep the Committee appointments as recommended with the change of the Valley Oaks sub-committee to an Ad Hoc.

CONSENT CALENDAR

It was moved by Director Lieberman and seconded by Director Millerick to approve the Consent Calendar as presented.

- (A) MINUTES: Approval of the December 14, 2021, Finance Committee Meeting Minutes.
- (B) MINUTES: Approval of the December 15, 2021, Emergency Preparedness Committee Meeting Minutes.
- (C) MINUTES: Approval of the December 21, 2021, Regular Board of Directors Meeting Minutes.
- (D) DISBURSEMENTS: Check # 038749 - #038851 including drafts and payroll for a total of \$424,159.51.

No Further Discussion.
No Public Comment.

Roll Call Vote:

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

Motion carries to approve the Consent Calendar as presented.

BOARD COMMITTEE REPORTS

Finance Committee: Met 1/11 Committee will report as addressed on the agenda
Personnel Committee: Cancelled

Emergency Preparedness Committee: Have not met

Lake Water Use Agreement-Ad Hoc Committee: Scheduled to meet in February

Valley Oaks Sub-Committee: Have not met

Trane Energy Resilience Ad Hoc Committee: Have not met

STAFF REPORTS

Financial Report: Discussed delinquent accounts. Board suggests staff provide additional notice to delinquent customers with primary ROBO call on 2/2.

Administration/Customer Services Report:

Field Operation Report:

ACWA State Legislative Committee: Update provided by Hannah Davidson

Projects Update: Update provided by Alyssa Gordon

General Manager Report: Report provided by Utility Supervisor of mainline break on Moon Ridge on January 15, 2022.

Public Comment: Property owner where mainline break occurred expressed appreciation for field staff commitment to repair the break throughout the night. Staff did a good job of fencing the area. Property owner expressed concern with the location of the mainline on her property and requested the mainline be removed from her property.

Public Comment: Original property owner stated the original builder moved the lot markers when the house was built, had additional survey completed and the lot line was five feet off.

Director Brown asked that alternate water source be available to customers during interruption to service due to mainline breaks. Director Graves request item be added to the February agenda for additional discussion.

DISCUSSION AND POSSIBLE ACTION:

Discussion of I&I Project Progress

Update provided by Alyssa Gordon, Project Manager

DISCUSSION AND POSSIBLE ACTION:

Discussion of Unit 9 Tank Project Progress

Update provided by Alyssa Gordon, Project Manager

DISCUSSION AND POSSIBLE ACTION:

Approve Policy C-19 2022 Exclusion Pay Related to Exposure to COVID-19 in the Workplace

Director Millerick moved to approve Policy C-19 2022 Exclusion Pay Related to Exposure to COVID-19 in the Workplace. Seconded by Director Lieberman.

The Board directed staff to add discussion of mandatory vaccinations to the February agenda.

No further Discussion

Roll Call Vote:

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

NAYS: (1) Director Brown

ABSTAIN: (0)

ABSENT: (0)

Motion carries, to approve Policy C-19 2022 Exclusion Pay Related to Exposure to COVID-19 in the Workplace.

DISCUSSION AND POSSIBLE ACTION:

Approve Resolution 2022-01 Authorizing Remote Teleconference Meetings of Hidden Valley Lake Community Services District for the Period of February 15, 2022, Through March 15, 2022, Pursuant to Brown Act Provisions

Director Lieberman moved to approve Resolution 2022-01 Authorizing Remote Teleconference Meetings of Hidden Valley Lake Community Services District for the Period of February 15, 2022, Through March 15, 2022, Pursuant to Brown Act Provisions. Seconded by Director Brown.

No further discussion

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to approve Resolution 2022-01 Authorizing Remote Teleconference Meetings of Hidden Valley Lake Community Services District for the Period of February 15, 2022, Through March 15, 2022, Pursuant to Brown Act Provisions.

DISCUSSION AND POSSIBLE ACTION:

Authorize General Manager to execute allocation plans for Covid Relief funding

Tabled, return to Finance Committee to discuss an alternate proposal.

Public Comment: Member of the public expressed support in allocating premium pay to staff.

DISCUSSION AND POSSIBLE ACTION:

Review and Update Strategic Plan (30 minutes allotted for discussion)

Tabled

PUBLIC COMMENT

Member asked that the District prioritize the relocation of the 400 feet of pipe away from any structure.

Member of the public requests staff be more specific on acronyms and perhaps provide maps relative to the conversation.

Is the District taking measures to detect the amount of COVID in the wastewater, what is the cost?

The Board called for a 5-minute break at 9:25 p.m.

CLOSED SESSION ANNOUNCEMENT

The Board will adjourn to a Closed Session to discuss the following item(s): Pursuant To California Government Code §54957 General Manager's Performance Evaluation Review

The Board moved into closed session at 9:32 p.m.

RECONVENE TO OPEN SESSION

The Board reconvened to open session at 9:57 p.m. No reportable action.

BOARD MEMBER COMMENT

Director Graves acknowledged staff for continued efforts and hard work.

ADJOURNMENT

On a motion made by Director Freeman and seconded by Director Millerick the Board voted unanimously to adjourn the meeting at 10:02 p.m.

Gary Graves Date
President of the Board

Dennis White Date
General Manager, Secretary to the Board

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	2,707.98
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.18
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	255.62
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	17,956.55
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,845.57
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	10,112.95
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	564.28
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	5,397.88
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,615.34
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,620.57
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	397.50
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2532	WIPF CONSTRUCTION			N		FUND TOTAL FOR VENDOR	1,147.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	71.22
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	53.48
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	3,403.30
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.57
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	248.40
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,656.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	2,970.29
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	15.79
01-2788	GHD			N		FUND TOTAL FOR VENDOR	1,127.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,462.74
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	3,192.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	487.50
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	2,551.44

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	1,608.75
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	656.75
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	80.20
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	143.30
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,453.35
01-2928	WIN-911 SOFTWARE			N		FUND TOTAL FOR VENDOR	330.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	504.75
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	215.00
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	734.42
01-2959	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	326.34
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,061.99
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	1,595.34
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	181.06
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,381.81
01-3028	POTRERO HILLS LANDFILL, I			N		FUND TOTAL FOR VENDOR	5,684.63
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	1,376.25
01-8	AT&T			N		FUND TOTAL FOR VENDOR	140.86
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	116.00
*** FUND TOTALS ***							89,131.95

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,131.35
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,644.18
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.17
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	255.61
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	17,956.54
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,856.06
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,541.84
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	564.27
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,284.12
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,620.56
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	42.33
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	53.47
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	3,403.29
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	213.57
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	248.38
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	469.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	13,329.40
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	15.78
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,749.60
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	561.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	487.50
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	360.00
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	1,833.75
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	455.68
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	656.75

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#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	80.20
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	143.29
01-2928	WIN-911 SOFTWARE			N		FUND TOTAL FOR VENDOR	330.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	504.75
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	215.02
01-2959	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	326.36
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,061.99
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	1,595.35
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	181.06
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,361.79
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	1,376.25
01-8	AT&T			N		FUND TOTAL FOR VENDOR	140.86
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	116.00

*** FUND TOTALS ***

68,632.62

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 CIEDB REDEMPTION FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-1636	US BANK			N	FUND TOTAL FOR VENDOR	144,398.61
*** FUND TOTALS ***						144,398.61
*** REPORT TOTALS ***			302,163.18			302,163.18

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	215.00
120 2088	SURVIVOR BENEFITS - PERS	15.07
120 2089	WAGE ASSIGNMENTS	326.34
120 2090	PERS PAYABLE	2,877.12
120 2091	FIT PAYABLE	2,551.49
120 2092	CIT PAYABLE	1,096.55
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	631.48
120 2095	S D I PAYABLE	479.07
120 2099	DEFERRED COMP - 457 PLAN	487.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,343.12
120 5-00-5060	GASOLINE, OIL & FUEL	1,061.99
120 5-00-5061	VEHICLE MAINT	1,381.81
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	59.94
120 5-00-5092	POSTAGE & SHIPPING	1,139.76
120 5-00-5121	LEGAL SERVICES	2,985.00
120 5-00-5122	ENGINEERING SERVICES	3,678.94
120 5-00-5130	PRINTING & PUBLICATION	865.31
120 5-00-5145	EQUIPMENT RENTAL	324.36
120 5-00-5148	OPERATING SUPPLIES	5,799.86
120 5-00-5150	REPAIR & REPLACE	20,405.60
120 5-00-5155	MAINT BLDG & GROUNDS	202.50
120 5-00-5156	CUSTODIAL SERVICES	1,656.50
120 5-00-5160	SLUDGE DISPOSAL	6,832.13
120 5-00-5191	TELEPHONE	404.04
120 5-00-5193	OTHER UTILITIES	255.62
120 5-00-5194	IT SERVICES	4,635.55
120 5-00-5195	ENV/MONITORING	3,192.00
120 5-00-5311	EQUIPMENT - OFFICE	119.57

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 CIEDB REDEMPTION FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5315	SAFETY EQUIPMENT	540.34
120 5-10-5010	SALARIES & WAGES	330.04
120 5-10-5020	EMPLOYEE BENEFITS	6,990.37
120 5-10-5021	RETIREMENT BENEFITS	2,086.64
120 5-10-5090	OFFICE SUPPLIES	661.83
120 5-10-5170	TRAVEL MILEAGE	80.20
120 5-30-5010	SALARIES & WAGES	297.91
120 5-30-5020	EMPLOYEE BENEFITS	9,347.02
120 5-30-5021	RETIREMENT BENEFITS	1,636.51
120 5-30-5175	EDUCATION / SEMINARS	114.75
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	6.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	1,981.72
	** FUND TOTAL **	89,131.95
130 1052	ACCTS REC WATER USE	1,131.35
130 2075	AFLAC	215.02
130 2088	SURVIVOR BENEFITS - PERS	14.69
130 2089	WAGE ASSIGNMENTS	326.36
130 2090	PERS PAYABLE	2,752.45
130 2091	FIT PAYABLE	2,603.08
130 2092	CIT PAYABLE	1,086.79
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	611.05
130 2095	S D I PAYABLE	463.53
130 2099	DEFERRED COMP - PLAN 457 PAYAB	487.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,343.12
130 5-00-5060	GASOLINE, OIL & FUEL	1,061.99
130 5-00-5061	VEHICLE MAINT	1,361.79
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	59.94
130 5-00-5092	POSTAGE & SHIPPING	1,139.76
130 5-00-5121	LEGAL SERVICES	3,210.00
130 5-00-5122	ENGINEERING SERVICES	360.00
130 5-00-5130	PRINTING & PUBLICATION	865.30
130 5-00-5145	EQUIPMENT RENTAL	324.35
130 5-00-5148	OPERATING SUPPLIES	991.65
130 5-00-5150	REPAIR & REPLACE	17,788.92
130 5-00-5155	MAINT BLDG & GROUNDS	202.50
130 5-00-5156	CUSTODIAL SERVICES	469.00
130 5-00-5191	TELEPHONE	404.03
130 5-00-5193	OTHER UTILITIES	255.61
130 5-00-5194	IT SERVICES	4,693.72
130 5-00-5195	ENV/MONITORING	561.00
130 5-00-5311	EQUIPMENT - OFFICE	119.57
130 5-00-5315	SAFETY EQUIPMENT	540.31
130 5-10-5010	SALARIES & WAGES	330.06
130 5-10-5020	EMPLOYEE BENEFITS	6,990.33

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 CIEDB REDEMPTION FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-10-5021	RETIREMENT BENEFITS	2,086.64
130 5-10-5090	OFFICE SUPPLIES	661.80
130 5-10-5170	TRAVEL MILEAGE	80.20
130 5-30-5010	SALARIES & WAGES	277.27
130 5-30-5020	EMPLOYEE BENEFITS	9,308.53
130 5-30-5021	RETIREMENT BENEFITS	1,430.34
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	6.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	1,981.72
	** FUND TOTAL **	68,632.62
218 5-00-5522	INTEREST ON LONG-TERM DEBT	26,017.62
218 5-00-5595	CIEDB LOAN ANNUAL FEE	4,485.80
218 5-00-5599	PRINCIPAL PMT	113,895.19
	** FUND TOTAL **	144,398.61

** TOTAL ** 302,163.18

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/01/2022 THRU 1/31/2022	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,022,442.00</u>	<u>198,415.64</u>	<u>1,528,893.74</u>	<u>493,548.26</u>	<u>75.60</u>
TOTAL REVENUES	<u>2,022,442.00</u>	<u>198,415.64</u>	<u>1,528,893.74</u>	<u>493,548.26</u>	<u>75.60</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	814,276.00	60,084.74	790,266.90	24,009.10	97.05
ADMINISTRATION	445,691.00	32,947.82	276,162.32	169,528.68	61.96
FIELD	432,267.00	32,166.95	258,752.67	173,514.33	59.86
DIRECTORS	32,708.00	2,158.54	15,809.86	16,898.14	48.34
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>297,500.00</u>	<u>0.00</u>	<u>63,689.73</u>	<u>233,810.27</u>	<u>21.41</u>
TOTAL EXPENDITURES	<u>2,022,442.00</u>	<u>127,358.05</u>	<u>1,404,681.48</u>	<u>617,760.52</u>	<u>69.45</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	71,057.59	124,212.26 (	124,212.26)	0.00

AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	500.00	0.00	100.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	0.00	627.30	4,872.70	11.41
120-4050 SALES OF RECLAIMED WATER	138,000.00	1,050.01	91,443.65	46,556.35	66.26
120-4111 COMM SEWER USE	61,985.00	4,616.01	38,132.31	23,852.69	61.52
120-4112 GOV'T SEWER USE	1,200.00	91.98	866.42	333.58	72.20
120-4116 SEWER USE CHARGES	1,634,882.00	131,390.26	957,040.83	677,841.17	58.54
120-4210 LATE FEE	22,000.00	2,686.38	18,973.62	3,026.38	86.24
120-4300 MISC INCOME	2,500.00	5.00	1,634.12	865.88	65.36
120-4310 OTHER INCOME	2,600.00	80.00	80.00	2,520.00	3.08
120-4320 FEMA/CalOES GRANTS	0.00	0.00	138,470.49 (	138,470.49)	0.00
120-4325 GRANTS	0.00	58,496.00	281,020.47 (	281,020.47)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	2,000.00	0.00	104.53	1,895.47	5.23
120-4580 TRANSFERS IN	151,275.00	0.00	0.00	151,275.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,022,442.00	198,415.64	1,528,893.74	493,548.26	75.60
	=====	=====	=====	=====	=====

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND

NON-DEPARTMENTAL

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	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	10,100.00	0.00	10,049.34	50.66	99.50
120-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,343.12	5,242.70	2,946.30	64.02
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	1,061.99	12,495.46	7,504.54	62.48
120-5-00-5061 VEHICLE MAINT	18,000.00	1,381.81	10,514.62	7,485.38	58.41
120-5-00-5062 TAXES & LIC	800.00	0.00	110.88	689.12	13.86
120-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
120-5-00-5075 BANK FEES	21,000.00	2,709.35	17,312.77	3,687.23	82.44
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	59.94	5,711.94	5,288.06	51.93
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,139.76	4,032.56	2,967.44	57.61
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	12,000.00	2,985.00	5,327.25	6,672.75	44.39
120-5-00-5122 ENGINEERING SERVICES	50,000.00	3,678.94	18,644.19	31,355.81	37.29
120-5-00-5123 OTHER PROFESSIONAL SERVICE	20,000.00	0.00	4,095.52	15,904.48	20.48
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	5,950.00	1,550.00	79.33
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	865.31	2,624.63	2,375.37	52.49
120-5-00-5135 NEWSLETTER	500.00	0.00	455.00	45.00	91.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	324.36	2,961.84	2,038.16	59.24
120-5-00-5148 OPERATING SUPPLIES	48,000.00	5,799.86	41,418.33	6,581.67	86.29
120-5-00-5150 REPAIR & REPLACE	149,900.00	20,346.19	125,842.72	24,057.28	83.95
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	202.50	7,459.72	540.28	93.25
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	1,656.50	7,297.00	9,203.00	44.22
120-5-00-5157 SECURITY	600.00	0.00	324.00	276.00	54.00
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	6,832.13	22,919.63	22,080.37	50.93
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	12,000.00	954.90	6,889.87	5,110.13	57.42
120-5-00-5192 ELECTRICITY	95,000.00	0.00	36,169.47	58,830.53	38.07
120-5-00-5193 OTHER UTILITIES	2,500.00	255.62	1,567.44	932.56	62.70
120-5-00-5194 IT SERVICES	38,000.00	4,635.55	26,854.76	11,145.24	70.67
120-5-00-5195 ENV/MONITORING	35,000.00	3,192.00	22,311.50	12,688.50	63.75
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	5,000.00	0.00	5,250.00 (	250.00)	105.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	3,000.00	119.57	314.75	2,685.25	10.49
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	918.51	581.49	61.23
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	540.34	8,836.31 (	5,336.31)	252.47
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	110.00	140.00	44.00
120-5-00-5580 TRANSFERS OUT	32,237.00	0.00	247,966.40 (	215,729.40)	769.20
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	814,276.00	60,084.74	790,266.90	24,009.10	97.05

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	292,584.00	23,091.78	181,684.48	110,899.52	62.10
120-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,027.37	44,717.35	40,137.65	52.70
120-5-10-5021 RETIREMENT BENEFITS	56,902.00	2,086.64	44,621.97	12,280.03	78.42
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	661.83	2,039.87	1,960.13	51.00
120-5-10-5170 TRAVEL MILEAGE	2,500.00	80.20	2,290.32	209.68	91.61
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	762.50	3,237.50	19.06
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	45.83	304.17	13.09
TOTAL ADMINISTRATION	445,691.00	32,947.82	276,162.32	169,528.68	61.96

AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	244,081.00	21,031.67	152,379.71	91,701.29	62.43
120-5-30-5020 EMPLOYEE BENEFITS	128,742.00	9,384.02	61,821.92	66,920.08	48.02
120-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,636.51	40,916.84	9,527.16	81.11
120-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	2,501.97 (	501.97)	125.10
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	268.53	1,231.47	17.90
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	90.39	909.61	9.04
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	658.56 (	158.56)	131.71
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	114.75	114.75	3,885.25	2.87
TOTAL FIELD	432,267.00	32,166.95	258,752.67	173,514.33	59.86

AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,884.05	1,115.95	62.80
120-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	54.75	175.25	23.80
120-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,882.64	12,883.17	11,294.83	53.28
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	112.11	87.89	56.06
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	875.78	624.22	58.39
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	32,708.00	2,158.54	15,809.86	16,898.14	48.34

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6009 ACCESS RD	0.00	0.00	0.00	0.00	0.00
120-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
120-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	212,500.00	0.00	50,695.79	161,804.21	23.86
120-5-70-7202 DISASTER MITIGATION	40,000.00	0.00	12,993.94	27,006.06	32.48
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	45,000.00	0.00	0.00	45,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	297,500.00	0.00	63,689.73	233,810.27	21.41
TOTAL EXPENDITURES	2,022,442.00	127,358.05	1,404,681.48	617,760.52	69.45
REVENUES OVER/(UNDER) EXPENDITURES	0.00	71,057.59	124,212.26	(124,212.26)	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,763,600.00</u>	<u>241,309.47</u>	<u>1,914,772.64</u>	<u>848,827.36</u>	<u>69.29</u>
TOTAL REVENUES	<u>2,763,600.00</u>	<u>241,309.47</u>	<u>1,914,772.64</u>	<u>848,827.36</u>	<u>69.29</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	984,234.00	97,774.75	701,485.18	282,748.82	71.27
ADMINISTRATION	444,891.00	32,947.97	276,371.18	168,519.82	62.12
FIELD	432,867.00	30,176.42	248,269.28	184,597.72	57.35
DIRECTORS	34,108.00	2,158.47	15,809.48	18,298.52	46.35
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>867,500.00</u>	<u>0.00</u>	<u>266,518.47</u>	<u>600,981.53</u>	<u>30.72</u>
TOTAL EXPENDITURES	<u>2,763,600.00</u>	<u>163,057.61</u>	<u>1,508,453.59</u>	<u>1,255,146.41</u>	<u>54.58</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	78,251.86	406,319.05 (	406,319.05)	0.00

AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	205.00	205.00	4,795.00	4.10
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	2,754.00	0.00	4,590.00 (	1,836.00)	166.67
130-4040 LIEN RECORDING FEES	1,200.00	234.50	7,616.65 (	6,416.65)	634.72
130-4045 AVAILABILITY FEES	22,000.00	0.00	2,569.20	19,430.80	11.68
130-4110 COMM WATER USE	126,948.00	4,256.95	41,098.25	85,849.75	32.37
130-4111 BULK WATER SALES	0.00	235.59	7,314.36 (	7,314.36)	0.00
130-4112 GOV'T WATER USE	6,200.00	535.81	3,777.52	2,422.48	60.93
130-4115 WATER USE	2,462,899.00	173,654.39	1,501,589.45	961,309.55	60.97
130-4210 LATE FEE	32,000.00	3,656.23	31,444.12	555.88	98.26
130-4215 RETURNED CHECK FEE	200.00 (	50.00)	550.00 (	350.00)	275.00
130-4300 MISC INCOME	1,500.00	5.00	1,698.35 (	198.35)	113.22
130-4310 OTHER INCOME	1,500.00	80.00	80.00	1,420.00	5.33
130-4320 FEMA/CalOES GRANTS	0.00	0.00	117,723.29 (	117,723.29)	0.00
130-4325 GRANTS	0.00	58,496.00	58,496.00 (	58,496.00)	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	9,720.00 (	9,720.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	4,052.00	0.00	163.93	3,888.07	4.05
130-4580 TRANSFER IN	97,347.00	0.00	126,136.52 (	28,789.52)	129.57
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,763,600.00	241,309.47	1,914,772.64	848,827.36	69.29

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

NON-DEPARTMENTAL

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	321.70 (	321.70)	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	10,100.00	0.00	10,049.34	50.66	99.50
130-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,343.12	5,242.69	2,946.31	64.02
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	1,061.99	12,495.39	7,504.61	62.48
130-5-00-5061 VEHICLE MAINT	12,500.00	1,361.79	9,509.52	2,990.48	76.08
130-5-00-5062 TAXES & LIC	1,200.00	0.00	110.88	1,089.12	9.24
130-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
130-5-00-5075 BANK FEES	21,000.00	2,709.31	17,320.07	3,679.93	82.48
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	59.94	23,749.94	4,250.06	84.82
130-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,139.76	4,032.51	2,967.49	57.61
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	65,000.00	3,210.00	13,044.75	51,955.25	20.07
130-5-00-5122 ENGINEERING SERVICES	65,000.00	360.00	13,018.75	51,981.25	20.03
130-5-00-5123 OTHER PROFESSIONAL SERVICE	45,000.00	0.00	5,614.91	39,385.09	12.48
130-5-00-5124 WATER RIGHTS	0.00	0.00	546.51 (	546.51)	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	5,950.00	1,550.00	79.33
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	865.30	3,042.86	4,457.14	40.57
130-5-00-5135 NEWSLETTER	500.00	0.00	455.00	45.00	91.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	10,000.00	324.35	7,286.83	2,713.17	72.87
130-5-00-5148 OPERATING SUPPLIES	5,000.00	991.65	3,109.00	1,891.00	62.18
130-5-00-5150 REPAIR & REPLACE	168,900.00	17,522.34	127,036.88	41,863.12	75.21
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	7,069.18	4,930.82	58.91
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	469.00	1,953.50	3,046.50	39.07
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	11,000.00	954.88	6,889.77	4,110.23	62.63
130-5-00-5192 ELECTRICITY	178,000.00	0.00	73,787.57	104,212.43	41.45
130-5-00-5193 OTHER UTILITIES	2,500.00	255.61	1,567.38	932.62	62.70
130-5-00-5194 IT SERVICES	40,000.00	4,693.72	35,103.38	4,896.62	87.76
130-5-00-5195 ENV/MONITORING	17,000.00	561.00	8,901.50	8,098.50	52.36
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	33,000.00	0.00	34,612.30 (	1,612.30)	104.89
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	119.57	314.75	685.25	31.48
130-5-00-5312 TOOLS - FIELD	1,500.00	0.00	1,704.90 (	204.90)	113.66
130-5-00-5315 SAFETY EQUIPMENT	3,000.00	540.31	8,836.22 (	5,836.22)	294.54
130-5-00-5505 WATER CONSERVATION	5,000.00	0.00	920.28	4,079.72	18.41
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	110.00	140.00	44.00
130-5-00-5580 TRANSFERS OUT	115,595.00	59,028.61	185,165.13 (	69,570.13)	160.18
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	984,234.00	97,774.75	701,485.18	282,748.82	71.27

AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	292,584.00	23,092.00	181,685.23	110,898.77	62.10
130-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,027.33	44,716.10	40,138.90	52.70
130-5-10-5021 RETIREMENT BENEFITS	56,902.00	2,086.64	44,621.63	12,280.37	78.42
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	661.80	2,069.65	1,930.35	51.74
130-5-10-5170 TRAVEL MILEAGE	2,000.00	80.20	2,290.25 (	290.25)	114.51
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	762.50	3,237.50	19.06
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	225.82	124.18	64.52
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	444,891.00	32,947.97	276,371.18	168,519.82	62.12

AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	244,081.00	19,400.56	143,425.05	100,655.95	58.76
130-5-30-5020 EMPLOYEE BENEFITS	128,742.00	9,345.52	61,460.49	67,281.51	47.74
130-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,430.34	39,796.90	10,647.10	78.89
130-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	2,501.95 (	501.95)	125.10
130-5-30-5063 CERTIFICATIONS	600.00	0.00	150.00	450.00	25.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	90.38	909.62	9.04
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	844.51	1,155.49	42.23
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	432,867.00	30,176.42	248,269.28	184,597.72	57.35

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

DIRECTORS

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,883.70	1,116.30	62.79
130-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	54.75	175.25	23.80
130-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,882.62	12,883.15	11,294.85	53.28
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	112.11	87.89	56.06
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	875.77	624.23	58.38
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	34,108.00	2,158.47	15,809.48	18,298.52	46.35

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
130-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	30,000.00	0.00	12,993.92	17,006.08	43.31
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	837,500.00	0.00	253,524.55	583,975.45	30.27
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	867,500.00	0.00	266,518.47	600,981.53	30.72
TOTAL EXPENDITURES	2,763,600.00	163,057.61	1,508,453.59	1,255,146.41	54.58
REVENUES OVER/(UNDER) EXPENDITURES	0.00	78,251.86	406,319.05	(406,319.05)	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>293,494.00</u>	<u>0.00</u>	<u>10,538.78</u>	<u>282,955.22</u>	<u>3.59</u>
TOTAL REVENUES	<u>293,494.00</u>	<u>0.00</u>	<u>10,538.78</u>	<u>282,955.22</u>	<u>3.59</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>293,494.00</u>	<u>0.00</u>	<u>245,848.42</u>	<u>47,645.58</u>	<u>83.77</u>
TOTAL EXPENDITURES	<u>293,494.00</u>	<u>0.00</u>	<u>245,848.42</u>	<u>47,645.58</u>	<u>83.77</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(235,309.64)	235,309.64	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

215-RECA REDEMPTION 1995-2
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	1,994.00	0.00	0.00	1,994.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,000.00	0.00	7,029.19	267,970.81	2.56
215-4540 DELINQUENT ASSESSMENTS	5,250.00	0.00	1,429.23	3,820.77	27.22
215-4541 DELINQ PENALTY & INTEREST	5,520.00	0.00	1,865.42	3,654.58	33.79
215-4542 DELINQ ASSMT MONTHLY PENALTY	4,530.00	0.00	0.00	4,530.00	0.00
215-4550 INTEREST INCOME	1,200.00	0.00	214.94	985.06	17.91
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	293,494.00	0.00	10,538.78	282,955.22	3.59
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	8,263.00	0.00	5,672.92	2,590.08	68.65
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	93,231.00	0.00	48,175.50	45,055.50	51.67
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	192,000.00	0.00	192,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	293,494.00	0.00	245,848.42	47,645.58	83.77
TOTAL EXPENDITURES	293,494.00	0.00	245,848.42	47,645.58	83.77
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(235,309.64)	235,309.64	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

218-CIEEB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>170,746.00</u>	<u>59,028.61</u>	<u>142,554.92</u>	<u>28,191.08</u>	<u>83.49</u>
TOTAL REVENUES	<u>170,746.00</u>	<u>59,028.61</u>	<u>142,554.92</u>	<u>28,191.08</u>	<u>83.49</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>170,746.00</u>	<u>144,398.61</u>	<u>170,416.23</u>	<u>329.77</u>	<u>99.81</u>
TOTAL EXPENDITURES	<u>170,746.00</u>	<u>144,398.61</u>	<u>170,416.23</u>	<u>329.77</u>	<u>99.81</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(85,370.00)	(27,861.31)	27,861.31	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	54,822.00	0.00	83,370.00 (	28,548.00)	152.07
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	400.00	0.00	156.31	243.69	39.08
218-4580 TRANSFERS IN	115,524.00	59,028.61	59,028.61	56,495.39	51.10
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	170,746.00	59,028.61	142,554.92	28,191.08	83.49
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	52,035.00	26,017.62	52,035.24 (	0.24)	100.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	4,816.00	4,485.80	4,485.80	330.20	93.14
218-5-00-5599 PRINCIPAL PMT	113,895.00	113,895.19	113,895.19 (	0.19)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	170,746.00	144,398.61	170,416.23	329.77	99.81
TOTAL EXPENDITURES	170,746.00	144,398.61	170,416.23	329.77	99.81
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	85,370.00) (	27,861.31)	27,861.31	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

219-USDA SOLAR LOAN
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,250.00</u>	<u>0.00</u>	<u>25,004.26</u>	<u>7,245.74</u>	<u>77.53</u>
TOTAL REVENUES	32,250.00	0.00	25,004.26	7,245.74	77.53
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,238.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>7,238.00</u>	<u>77.55</u>
TOTAL EXPENDITURES	32,238.00	0.00	25,000.00	7,238.00	77.55
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	12.00	0.00	4.26	7.74	35.50

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	12.00	0.00	4.26	7.74	35.50
219-4580 TRANSFERS IN	32,238.00	0.00	25,000.00	7,238.00	77.55
TOTAL REVENUES	32,250.00	0.00	25,004.26	7,245.74	77.53
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2022

219-USDA SOLAR LOAN
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	14,738.00	0.00	7,500.00	7,238.00	50.89
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	17,500.00	0.00	17,500.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,238.00	0.00	25,000.00	7,238.00	77.55
TOTAL EXPENDITURES	32,238.00	0.00	25,000.00	7,238.00	77.55
REVENUES OVER/(UNDER) EXPENDITURES	12.00	0.00	4.26	7.74	35.50

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of January 31, 2022
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 1,005,734	\$ 1,280,346	\$ 628,239	\$ 175,014	\$ 3,089,334
Cash Receipts					
Utility Billing Deposits	\$ 473,212		\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 77	\$ 362	\$ 1	
Total Cash Receipts	\$ 473,212	\$ 77	\$ 362	\$ 175,015	
Cash Disbursements					
Accounts Payable Checks issued	\$ 274,479	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 28,608	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 68,344	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,419	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 376,849	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 1,102,097	\$ 1,280,423	\$ 628,601	\$ 175,015	\$ 3,186,136
Reconciling Adjustments to Financial Institutions [2]	\$ -	\$ -	\$ -	\$ -	
Financial Institution Ending Balances	\$ 1,117,654	\$ 1,280,423	\$ 628,601	\$ 175,015	\$ 3,201,693

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	269,248	629	72,610	-	342,486
130 Water Operating	789,021	2,579	108,209	-	899,809
140 Flood Enterprise	(64)	-	-	-	(64)
215 2016 Sewer Refinancing Bond	(3,794)	131,123	94,961	175,015	397,305
218 2002 CIEDB Loan	-	68,391	12,535	-	80,926
219 2012 USDA Solar COP	-	8,372	884	-	9,256
313 Wastewater Operating Reserve	47,685	11,303	59,147	-	118,134
314 Wastewater CIP	-	484,873	95,634	-	580,507
319 2012 USDA Solar COP Reserve	-	31,340	-	-	31,340
320 Water CIP	-	311,357	-	-	311,357
325 Water Operating Reserve	-	230,458	-	-	230,458
350 2002 CIEDB Loan Reserve	-	-	184,621	-	184,621
Total Ending Balances in General Ledger	1,102,097	1,280,423	628,601	175,015	3,186,136

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	1/14/2022	BANK-DRAFT	000681	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	1/14/2022	BANK-DRAFT	000682	CALIFORNIA PUBLIC EMPLOYEES RE	6,449.87CR	CLEARED	A	1/18/2022
1010	1/14/2022	BANK-DRAFT	000683	NATIONWIDE RETIREMENT SOLUTION	487.50CR	CLEARED	A	1/14/2022
1010	1/14/2022	BANK-DRAFT	000684	STATE OF CALIFORNIA EDD	2,620.65CR	CLEARED	A	1/14/2022
1010	1/14/2022	BANK-DRAFT	000685	US DEPARTMENT OF THE TREASURY	3,719.63CR	CLEARED	A	1/14/2022
1010	1/28/2022	BANK-DRAFT	000686	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	1/28/2022	BANK-DRAFT	000687	CALIFORNIA PUBLIC EMPLOYEES RE	6,449.59CR	CLEARED	A	1/31/2022
1010	1/28/2022	BANK-DRAFT	000688	NATIONWIDE RETIREMENT SOLUTION	487.50CR	CLEARED	A	1/28/2022
1010	1/28/2022	BANK-DRAFT	000689	STATE OF CALIFORNIA EDD	2,731.51CR	CLEARED	A	1/28/2022
1010	1/28/2022	BANK-DRAFT	000690	US DEPARTMENT OF THE TREASURY	3,982.00CR	CLEARED	A	1/28/2022
CHECK:								
1010	1/07/2022	CHECK	038852	ALPHA ANALYTICAL LABORATORIES	933.00CR	CLEARED	A	1/12/2022
1010	1/07/2022	CHECK	038853	APPLIED TECHNOLOGY SOLUTIONS	1,009.50CR	CLEARED	A	1/18/2022
1010	1/07/2022	CHECK	038854	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	1/12/2022
1010	1/07/2022	CHECK	038855	BADGER METER	455.68CR	CLEARED	A	1/13/2022
1010	1/07/2022	CHECK	038856	BOLD POLISNER MADDOW NELSON &	1,237.50CR	CLEARED	A	1/11/2022
1010	1/07/2022	CHECK	038857	EUREKA OXYGEN CO.	427.14CR	CLEARED	A	1/13/2022
1010	1/07/2022	CHECK	038858	GHD	1,127.50CR	CLEARED	A	1/11/2022
1010	1/07/2022	CHECK	038859	MEDIACOM	526.35CR	CLEARED	A	1/13/2022
1010	1/07/2022	CHECK	038860	MIDDLETOWN COPY & PRINT	776.50CR	CLEARED	A	1/20/2022
1010	1/07/2022	CHECK	038861	OFFICE DEPOT, INC	64.51CR	CLEARED	A	1/13/2022
1010	1/07/2022	CHECK	038862	THATCHER COMPANY, INC.	849.21CR	CLEARED	A	1/11/2022
1010	1/07/2022	CHECK	038863	U S POSTMASTER	232.00CR	CLEARED	A	1/18/2022
1010	1/07/2022	CHECK	038864	US BANK	144,398.61CR	CLEARED	A	1/12/2022
1010	1/07/2022	CHECK	038865	USA BLUE BOOK	1,297.15CR	CLEARED	A	1/21/2022
1010	1/07/2022	CHECK	038866	WELLS FARGO FINANCIAL LEASING	362.12CR	CLEARED	A	1/13/2022
1010	1/05/2022	CHECK	038867	DAY, THOMAS	79.75CR	CLEARED	A	1/21/2022
1010	1/05/2022	CHECK	038868	DONG, FRANK	65.94CR	CLEARED	A	1/18/2022
1010	1/05/2022	CHECK	038869	MONTES, CARLOS	22.24CR	OUTSTND	A	0/00/0000
1010	1/05/2022	CHECK	038870	SANDERSON, ANTHONY J	16.17CR	CLEARED	A	1/14/2022
1010	1/05/2022	CHECK	038871	WOLFSON, KATE	12.63CR	CLEARED	A	1/24/2022
1010	1/07/2022	CHECK	038872	BUCIO, JORGE VEGA	400.00CR	CLEARED	A	1/13/2022
1010	1/14/2022	CHECK	038873	ACWA/JPIA	1,128.55CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038874	ALPHA ANALYTICAL LABORATORIES	864.00CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038875	AT&T	281.72CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038876	BARTLEY PUMP, INC.	5,397.88CR	CLEARED	A	1/21/2022
1010	1/14/2022	CHECK	038877	HARDESTER'S MARKETS & HARDWARE	113.55CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038878	JL MECHANICAL	2,743.60CR	CLEARED	A	1/18/2022
1010	1/14/2022	CHECK	038879	MENDO MILL CLEARLAKE	93.92CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038880	MICHELLE HAMILTON	1,259.50CR	CLEARED	A	1/19/2022
1010	1/14/2022	CHECK	038881	OFFICE DEPOT, INC	66.47CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038882	PACE SUPPLY CORP	5,821.77CR	CLEARED	A	1/19/2022
1010	1/14/2022	CHECK	038883	SOUTH LAKE REFUSE & RECYCLING	511.23CR	CLEARED	A	1/19/2022

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	1/14/2022	CHECK	038884	SPECIAL DISTRICT RISK MANAGEME	35,378.44CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038885	SPECIAL DISTRICT RISK MANAGEME	534.65CR	CLEARED	A	1/24/2022
1010	1/14/2022	CHECK	038886	TYLER TECHNOLOGY	3,980.00CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038887	USA BLUE BOOK	1,166.66CR	CLEARED	A	1/25/2022
1010	1/14/2022	CHECK	038888	WIPF CONSTRUCTION	1,147.50CR	CLEARED	A	1/25/2022
1010	1/14/2022	CHECK	038889	FRANCHISE TAX BOARD	326.35CR	CLEARED	A	1/21/2022
1010	1/14/2022	CHECK	038890	BOWER, J LEIGH	53.12CR	OUTSTND	A	0/00/0000
1010	1/14/2022	CHECK	038891	BOWEN, DANIEL E	107.74CR	CLEARED	A	1/20/2022
1010	1/14/2022	CHECK	038892	HANSHEW, GARY W	192.36CR	CLEARED	A	1/14/2022
1010	1/14/2022	CHECK	038893	STICKNEY, JOKTAN A	104.57CR	OUTSTND	A	0/00/0000
1010	1/21/2022	CHECK	038894	ADVENTIST HEALTH ST HELENA - J	31.57CR	CLEARED	A	1/27/2022
1010	1/21/2022	CHECK	038895	ALPHA ANALYTICAL LABORATORIES	743.00CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038896	BOLD POLISNER MADDOW NELSON &	2,205.00CR	CLEARED	A	1/25/2022
1010	1/21/2022	CHECK	038897	CARDMEMBER SERVICE	5,212.34CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038898	COASTLAND CIVIL ENGINEERING, I	2,911.44CR	CLEARED	A	1/25/2022
1010	1/21/2022	CHECK	038899	DATAPROSE, LLC	3,241.13CR	CLEARED	A	1/27/2022
1010	1/21/2022	CHECK	038900	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	1/21/2022	CHECK	038901	MENDO MILL CLEARLAKE	13.03CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038902	MICHELLE HAMILTON	866.00CR	CLEARED	A	1/31/2022
1010	1/21/2022	CHECK	038903	MIDDLETOWN COPY & PRINT	537.00CR	CLEARED	A	1/25/2022
1010	1/21/2022	CHECK	038904	OFFICE DEPOT, INC	365.80CR	CLEARED	A	1/28/2022
1010	1/21/2022	CHECK	038905	PACE SUPPLY CORP	7,822.46CR	CLEARED	A	1/25/2022
1010	1/21/2022	CHECK	038906	PENNY CUADRAS	160.40CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038907	POTRERO HILLS LANDFILL, INC.	5,684.63CR	CLEARED	A	1/28/2022
1010	1/21/2022	CHECK	038908	RAY MORGAN COMPANY	286.59CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038909	REDWOOD COAST FUELS	2,123.98CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038910	TYLER TECHNOLOGY	2,255.59CR	CLEARED	A	1/27/2022
1010	1/21/2022	CHECK	038911	USA BLUE BOOK	2,467.86CR	CLEARED	A	1/26/2022
1010	1/21/2022	CHECK	038912	VOID CHECK	0.00	CLEARED	A	1/21/2022
1010	1/21/2022	CHECK	038913	DONG, FRANK	51.18CR	CLEARED	A	1/27/2022
1010	1/21/2022	CHECK	038914	LIEBIG, BRIAN	25.65CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038915	ALESHIRE & WYNDER, LLP	2,752.50CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038916	ALPHA ANALYTICAL LABORATORIES	1,213.00CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038917	JENFITCH, LLC	734.42CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038918	NATIONAL TRENCH SAFETY	3,190.69CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038919	PACE SUPPLY CORP	2,329.47CR	CLEARED	A	2/01/2022
1010	1/28/2022	CHECK	038920	TELSTAR INSTRUMENTS	397.50CR	CLEARED	A	2/01/2022
1010	1/28/2022	CHECK	038921	THATCHER COMPANY, INC.	2,604.14CR	CLEARED	A	2/01/2022
1010	1/28/2022	CHECK	038922	TYLER TECHNOLOGY	571.00CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038923	USA BLUE BOOK	6,723.12CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038924	WIN-911 SOFTWARE	660.00CR	OUTSTND	A	0/00/0000
1010	1/28/2022	CHECK	038925	FRANCHISE TAX BOARD	326.35CR	OUTSTND	A	0/00/0000

DEPOSIT: -----

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	1/03/2022	DEPOSIT		CREDIT CARD 1/03/2022	4,886.51	CLEARED	C	1/03/2022
1010	1/03/2022	DEPOSIT	000001	REGULAR DAILY POST 1/03/2022	255.27	CLEARED	C	1/05/2022
1010	1/03/2022	DEPOSIT	000002	CREDIT CARD 1/03/2022	2,810.24	CLEARED	C	1/04/2022
1010	1/03/2022	DEPOSIT	000003	CREDIT CARD 1/03/2022	8,822.90	CLEARED	C	1/05/2022
1010	1/03/2022	DEPOSIT	000004	CREDIT CARD 1/03/2022	4,065.42	CLEARED	C	1/05/2022
1010	1/03/2022	DEPOSIT	000005	CREDIT CARD 1/03/2022	1,127.89	CLEARED	C	1/03/2022
1010	1/03/2022	DEPOSIT	000006	CREDIT CARD 1/03/2022	1,013.22	CLEARED	C	1/04/2022
1010	1/03/2022	DEPOSIT	000007	CREDIT CARD 1/03/2022	187.40	CLEARED	C	1/03/2022
1010	1/03/2022	DEPOSIT	000008	CREDIT CARD 1/03/2022	1,126.87	CLEARED	C	1/04/2022
1010	1/03/2022	DEPOSIT	000009	CREDIT CARD 1/03/2022	157.08	CLEARED	C	1/05/2022
1010	1/03/2022	DEPOSIT	000010	CREDIT CARD 1/03/2022	357.39	CLEARED	C	1/06/2022
1010	1/03/2022	DEPOSIT	000011	CREDIT CARD 1/03/2022	64.48	CLEARED	C	1/05/2022
1010	1/03/2022	DEPOSIT	000012	CREDIT CARD 1/03/2022	1,955.43	CLEARED	C	1/06/2022
1010	1/03/2022	DEPOSIT	000013	REGULAR DAILY POST 1/03/2022	5,964.68	CLEARED	C	1/04/2022
1010	1/04/2022	DEPOSIT		DAILY PAYMENT POSTING	400.00	CLEARED	U	1/05/2022
1010	1/04/2022	DEPOSIT	000001	CREDIT CARD 1/04/2022	4,853.25	CLEARED	C	1/14/2022
1010	1/04/2022	DEPOSIT	000002	REGULAR DAILY POST 1/04/2022	534.35	CLEARED	C	1/14/2022
1010	1/04/2022	DEPOSIT	000003	CREDIT CARD 1/04/2022	933.59	CLEARED	C	1/14/2022
1010	1/04/2022	DEPOSIT	000004	CREDIT CARD 1/04/2022	295.80	CLEARED	C	1/14/2022
1010	1/04/2022	DEPOSIT	000005	CREDIT CARD 1/04/2022	997.30	CLEARED	C	1/07/2022
1010	1/04/2022	DEPOSIT	000006	REGULAR DAILY POST 1/04/2022	1,217.25	CLEARED	C	1/14/2022
1010	1/05/2022	DEPOSIT		CREDIT CARD 1/05/2022	2,899.33	CLEARED	C	1/06/2022
1010	1/05/2022	DEPOSIT	000001	CREDIT CARD 1/05/2022	718.94	CLEARED	C	1/06/2022
1010	1/05/2022	DEPOSIT	000002	CREDIT CARD 1/05/2022	176.74	CLEARED	C	1/06/2022
1010	1/05/2022	DEPOSIT	000003	DAILY PAYMENT POSTING	160.98	CLEARED	U	1/06/2022
1010	1/05/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	400.00CR	CLEARED	U	1/05/2022
1010	1/05/2022	DEPOSIT	000005	DAILY PAYMENT POSTING	400.00	CLEARED	U	1/14/2022
1010	1/05/2022	DEPOSIT	000006	CREDIT CARD 1/05/2022	100.00	CLEARED	C	1/10/2022
1010	1/05/2022	DEPOSIT	000007	REGULAR DAILY POST 1/05/2022	2,396.40	CLEARED	C	1/06/2022
1010	1/05/2022	DEPOSIT	010522	10-0850-04	400.00CR	CLEARED	G	1/14/2022
1010	1/06/2022	DEPOSIT		CREDIT CARD 1/06/2022	3,050.40	CLEARED	C	1/07/2022
1010	1/06/2022	DEPOSIT	000001	REGULAR DAILY POST 1/06/2022	106.01	CLEARED	C	1/12/2022
1010	1/06/2022	DEPOSIT	000002	CREDIT CARD 1/06/2022	916.43	CLEARED	C	1/07/2022
1010	1/06/2022	DEPOSIT	000003	CREDIT CARD 1/06/2022	127.93	CLEARED	C	1/10/2022
1010	1/06/2022	DEPOSIT	000004	CREDIT CARD 1/06/2022	75.11	CLEARED	C	1/11/2022
1010	1/06/2022	DEPOSIT	000005	REGULAR DAILY POST 1/06/2022	2,138.90	CLEARED	C	1/07/2022
1010	1/07/2022	DEPOSIT		CREDIT CARD 1/07/2022	1,722.58	CLEARED	C	1/11/2022
1010	1/07/2022	DEPOSIT	000001	CREDIT CARD 1/07/2022	1,203.87	CLEARED	C	1/11/2022
1010	1/07/2022	DEPOSIT	000002	CREDIT CARD 1/07/2022	68.57	CLEARED	C	1/11/2022
1010	1/07/2022	DEPOSIT	000003	CREDIT CARD 1/07/2022	1,763.67	CLEARED	C	1/12/2022
1010	1/07/2022	DEPOSIT	000004	REGULAR DAILY POST 1/07/2022	1,839.13	CLEARED	C	1/11/2022
1010	1/07/2022	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	176.74CR	CLEARED	U	1/07/2022
1010	1/10/2022	DEPOSIT		CREDIT CARD 1/10/2022	4,511.12	CLEARED	C	1/11/2022
1010	1/10/2022	DEPOSIT	000001	REGULAR DAILY POST 1/10/2022	66.54	CLEARED	C	1/14/2022

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	1/10/2022	DEPOSIT	000002	CREDIT CARD 1/10/2022	1,693.89	CLEARED	C	1/12/2022
1010	1/10/2022	DEPOSIT	000003	CREDIT CARD 1/10/2022	1,512.27	CLEARED	C	1/12/2022
1010	1/10/2022	DEPOSIT	000004	CREDIT CARD 1/10/2022	643.17	CLEARED	C	1/11/2022
1010	1/10/2022	DEPOSIT	000005	CREDIT CARD 1/10/2022	293.45	CLEARED	C	1/12/2022
1010	1/10/2022	DEPOSIT	000006	CREDIT CARD 1/10/2022	425.66	CLEARED	C	1/12/2022
1010	1/10/2022	DEPOSIT	000007	CREDIT CARD 1/10/2022	828.77	CLEARED	C	1/11/2022
1010	1/10/2022	DEPOSIT	000008	CREDIT CARD 1/10/2022	1,495.26	CLEARED	C	1/13/2022
1010	1/10/2022	DEPOSIT	000009	REGULAR DAILY POST 1/10/2022	15,535.44	CLEARED	C	1/11/2022
1010	1/11/2022	DEPOSIT		CREDIT CARD 1/11/2022	8,261.43	CLEARED	C	1/12/2022
1010	1/11/2022	DEPOSIT	000001	CREDIT CARD 1/11/2022	2,315.35	CLEARED	C	1/12/2022
1010	1/11/2022	DEPOSIT	000002	CREDIT CARD 1/11/2022	364.38	CLEARED	C	1/14/2022
1010	1/11/2022	DEPOSIT	000003	REGULAR DAILY POST 1/11/2022	6,810.14	CLEARED	C	1/12/2022
1010	1/12/2022	DEPOSIT		CREDIT CARD 1/12/2022	2,764.17	CLEARED	C	1/13/2022
1010	1/12/2022	DEPOSIT	000001	REGULAR DAILY POST 1/12/2022	155.41	CLEARED	C	1/13/2022
1010	1/12/2022	DEPOSIT	000002	CREDIT CARD 1/12/2022	259.33	CLEARED	C	1/13/2022
1010	1/12/2022	DEPOSIT	000003	CREDIT CARD 1/12/2022	1,595.59	CLEARED	C	1/18/2022
1010	1/12/2022	DEPOSIT	000004	REGULAR DAILY POST 1/12/2022	7,579.34	CLEARED	C	1/13/2022
1010	1/13/2022	DEPOSIT		CREDIT CARD 1/13/2022	2,586.86	CLEARED	C	1/14/2022
1010	1/13/2022	DEPOSIT	000001	CREDIT CARD 1/13/2022	1,702.72	CLEARED	C	1/14/2022
1010	1/13/2022	DEPOSIT	000002	CREDIT CARD 1/13/2022	358.41	CLEARED	C	1/14/2022
1010	1/13/2022	DEPOSIT	000003	DAILY PAYMENT POSTING	104.56	CLEARED	U	1/14/2022
1010	1/13/2022	DEPOSIT	000004	CREDIT CARD 1/13/2022	1,644.28	CLEARED	C	1/19/2022
1010	1/13/2022	DEPOSIT	000005	REGULAR DAILY POST 1/13/2022	17,412.51	CLEARED	C	1/14/2022
1010	1/14/2022	DEPOSIT		CREDIT CARD 1/14/2022	6,018.17	CLEARED	C	1/18/2022
1010	1/14/2022	DEPOSIT	000001	CREDIT CARD 1/14/2022	566.41	CLEARED	C	1/18/2022
1010	1/14/2022	DEPOSIT	000002	CREDIT CARD 1/14/2022	408.16	CLEARED	C	1/18/2022
1010	1/14/2022	DEPOSIT	000003	CREDIT CARD 1/14/2022	1,371.82	CLEARED	C	1/20/2022
1010	1/14/2022	DEPOSIT	000004	REGULAR DAILY POST 1/14/2022	11,867.01	CLEARED	C	1/18/2022
1010	1/14/2022	DEPOSIT	000005	DRAFT POSTING	17,451.09	CLEARED	U	1/18/2022
1010	1/18/2022	DEPOSIT		CREDIT CARD 1/18/2022	8,641.68	CLEARED	C	1/19/2022
1010	1/18/2022	DEPOSIT	000001	CREDIT CARD 1/18/2022	24,190.20	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000002	CREDIT CARD 1/18/2022	4,592.72	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000003	REGULAR DAILY POST 1/18/2022	166.00	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000004	CREDIT CARD 1/18/2022	5,435.07	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000005	CREDIT CARD 1/18/2022	1,702.07	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000006	CREDIT CARD 1/18/2022	457.50	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000007	CREDIT CARD 1/18/2022	54.87	CLEARED	C	1/27/2022
1010	1/18/2022	DEPOSIT	000008	CREDIT CARD 1/18/2022	640.10	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000009	CREDIT CARD 1/18/2022	1,391.24	CLEARED	C	1/19/2022
1010	1/18/2022	DEPOSIT	000010	CREDIT CARD 1/18/2022	121.51	CLEARED	C	1/20/2022
1010	1/18/2022	DEPOSIT	000011	CREDIT CARD 1/18/2022	2,649.90	CLEARED	C	1/21/2022
1010	1/18/2022	DEPOSIT	000012	REGULAR DAILY POST 1/18/2022	22,929.49	CLEARED	C	1/19/2022
1010	1/19/2022	DEPOSIT		CREDIT CARD 1/19/2022	6,228.07	CLEARED	C	1/20/2022
1010	1/19/2022	DEPOSIT	000001	REGULAR DAILY POST 1/19/2022	52.05	CLEARED	C	1/20/2022

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	1/19/2022	DEPOSIT	000002	CREDIT CARD 1/19/2022	3,736.86	CLEARED	C	1/20/2022
1010	1/19/2022	DEPOSIT	000003	CREDIT CARD 1/19/2022	144.68	CLEARED	C	1/20/2022
1010	1/19/2022	DEPOSIT	000004	CREDIT CARD 1/19/2022	2,788.36	CLEARED	C	1/24/2022
1010	1/19/2022	DEPOSIT	000005	REGULAR DAILY POST 1/19/2022	7,323.89	CLEARED	C	1/20/2022
1010	1/20/2022	DEPOSIT		CREDIT CARD 1/20/2022	6,775.87	CLEARED	C	1/20/2022
1010	1/20/2022	DEPOSIT	000001	REGULAR DAILY POST 1/20/2022	56.14	CLEARED	C	1/20/2022
1010	1/20/2022	DEPOSIT	000002	CREDIT CARD 1/20/2022	1,816.47	CLEARED	C	1/24/2022
1010	1/20/2022	DEPOSIT	000003	CREDIT CARD 1/20/2022	211.03	CLEARED	C	1/27/2022
1010	1/20/2022	DEPOSIT	000004	CREDIT CARD 1/20/2022	5,474.65	CLEARED	C	1/27/2022
1010	1/20/2022	DEPOSIT	000005	REGULAR DAILY POST 1/20/2022	8,557.20	CLEARED	C	1/21/2022
1010	1/21/2022	DEPOSIT		CREDIT CARD 1/21/2022	11,668.28	CLEARED	C	1/24/2022
1010	1/21/2022	DEPOSIT	000001	REGULAR DAILY POST 1/21/2022	137.25	CLEARED	C	1/24/2022
1010	1/21/2022	DEPOSIT	000002	CREDIT CARD 1/21/2022	4,424.87	CLEARED	C	1/24/2022
1010	1/21/2022	DEPOSIT	000003	CREDIT CARD 1/21/2022	164.50	CLEARED	C	1/24/2022
1010	1/21/2022	DEPOSIT	000004	CREDIT CARD 1/21/2022	1,650.56	CLEARED	C	1/26/2022
1010	1/21/2022	DEPOSIT	000005	REGULAR DAILY POST 1/21/2022	1,535.60	CLEARED	C	1/24/2022
1010	1/21/2022	DEPOSIT	000006	DAILY PAYMENT POSTING	165.06	CLEARED	U	1/26/2022
1010	1/24/2022	DEPOSIT		CREDIT CARD 1/24/2022	6,709.24	CLEARED	C	1/25/2022
1010	1/24/2022	DEPOSIT	000001	REGULAR DAILY POST 1/24/2022	175.09	CLEARED	C	1/25/2022
1010	1/24/2022	DEPOSIT	000002	CREDIT CARD 1/24/2022	724.99	CLEARED	C	1/26/2022
1010	1/24/2022	DEPOSIT	000003	CREDIT CARD 1/24/2022	924.35	CLEARED	C	1/26/2022
1010	1/24/2022	DEPOSIT	000004	CREDIT CARD 1/24/2022	1,610.77	CLEARED	C	1/25/2022
1010	1/24/2022	DEPOSIT	000005	CREDIT CARD 1/24/2022	519.32	CLEARED	C	1/26/2022
1010	1/24/2022	DEPOSIT	000006	CREDIT CARD 1/24/2022	20.60	CLEARED	C	1/26/2022
1010	1/24/2022	DEPOSIT	000007	CREDIT CARD 1/24/2022	1,236.06	CLEARED	C	1/25/2022
1010	1/24/2022	DEPOSIT	000008	CREDIT CARD 1/24/2022	176.89	CLEARED	C	1/27/2022
1010	1/24/2022	DEPOSIT	000009	REGULAR DAILY POST 1/24/2022	4,743.90	CLEARED	C	1/25/2022
1010	1/25/2022	DEPOSIT		CREDIT CARD 1/25/2022	1,676.33	CLEARED	C	1/26/2022
1010	1/25/2022	DEPOSIT	000001	CREDIT CARD 1/25/2022	626.16	CLEARED	C	1/26/2022
1010	1/25/2022	DEPOSIT	000002	CREDIT CARD 1/25/2022	1,249.99	CLEARED	C	1/28/2022
1010	1/25/2022	DEPOSIT	000003	REGULAR DAILY POST 1/25/2022	1,643.25	CLEARED	C	1/26/2022
1010	1/25/2022	DEPOSIT	012522	DAILY PAYMENT POSTING	116,992.00	CLEARED	G	1/26/2022
1010	1/26/2022	DEPOSIT		CREDIT CARD 1/26/2022	1,519.99	CLEARED	C	1/27/2022
1010	1/26/2022	DEPOSIT	000001	CREDIT CARD 1/26/2022	961.26	CLEARED	C	1/27/2022
1010	1/26/2022	DEPOSIT	000002	REGULAR DAILY POST 1/26/2022	1,301.31	CLEARED	C	1/27/2022
1010	1/27/2022	DEPOSIT		CREDIT CARD 1/27/2022	1,044.01	CLEARED	C	1/28/2022
1010	1/27/2022	DEPOSIT	000001	CREDIT CARD 1/27/2022	816.19	CLEARED	C	1/28/2022
1010	1/27/2022	DEPOSIT	000002	CREDIT CARD 1/27/2022	15.43	CLEARED	C	2/01/2022
1010	1/27/2022	DEPOSIT	000003	REGULAR DAILY POST 1/27/2022	1,050.36	CLEARED	C	1/28/2022
1010	1/28/2022	DEPOSIT		CREDIT CARD 1/28/2022	1,527.10	CLEARED	C	1/31/2022
1010	1/28/2022	DEPOSIT	000001	REGULAR DAILY POST 1/28/2022	98.66	CLEARED	C	1/31/2022
1010	1/28/2022	DEPOSIT	000002	CREDIT CARD 1/28/2022	54.77	CLEARED	C	1/31/2022
1010	1/28/2022	DEPOSIT	000003	CREDIT CARD 1/28/2022	289.79	CLEARED	C	1/31/2022
1010	1/28/2022	DEPOSIT	000004	CREDIT CARD 1/28/2022	919.41	CLEARED	C	2/01/2022

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

CHECK DATE: 1/01/2022 THRU 1/31/2022
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	1/28/2022	DEPOSIT	000005	REGULAR DAILY POST 1/28/2022	1,924.28	CLEARED	C	1/31/2022
1010	1/31/2022	DEPOSIT		CREDIT CARD 1/31/2022	1,369.26	CLEARED	C	2/01/2022
1010	1/31/2022	DEPOSIT	000001	CREDIT CARD 1/31/2022	1,163.37	CLEARED	C	2/01/2022
1010	1/31/2022	DEPOSIT	000002	CREDIT CARD 1/31/2022	554.67	CLEARED	C	2/01/2022
1010	1/31/2022	DEPOSIT	000003	CREDIT CARD 1/31/2022	752.36	CLEARED	C	2/02/2022
1010	1/31/2022	DEPOSIT	000004	CREDIT CARD 1/31/2022	6.70	CLEARED	C	2/02/2022
1010	1/31/2022	DEPOSIT	000005	CREDIT CARD 1/31/2022	255.75	OUTSTND	C	0/00/0000
1010	1/31/2022	DEPOSIT	000006	REGULAR DAILY POST 1/31/2022	3,157.07	CLEARED	C	2/01/2022
1010	1/31/2022	DEPOSIT	000007	UTILITY DEPOSIT REVERSAL	474.35CR	CLEARED	U	1/31/2022
1010	1/31/2022	DEPOSIT	000008	DAILY PAYMENT POSTING	474.35	CLEARED	U	1/31/2022

EFT:								
1010	1/21/2022	EFT	012122	VERIZON DEC 07 - JAN 06, 2022	225.04CR	CLEARED	G	1/24/2022
1010	1/21/2022	EFT	012123	VERIZON DEC 07 - JAN 06, 2022	876.67CR	CLEARED	G	1/24/2022
1010	1/26/2022	EFT	012622	EDD Q4	147.99CR	CLEARED	G	1/26/2022

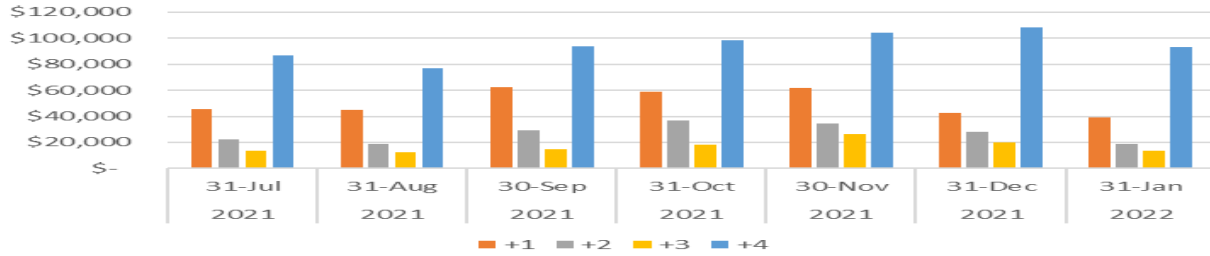
MISCELLANEOUS:								
1010	1/14/2022	MISC.		PAYROLL DIRECT DEPOSIT	32,161.88CR	CLEARED	P	1/14/2022
1010	1/14/2022	MISC.	000001	PAYROLL DIRECT DEPOSIT	189.64CR	CLEARED	P	1/14/2022
1010	1/28/2022	MISC.		PAYROLL DIRECT DEPOSIT	35,992.10CR	CLEARED	P	1/28/2022

SERVICE CHARGE:								
1010	1/03/2022	SERV-CHG	010322	MERCH FEE - 27	886.91CR	CLEARED	G	1/03/2022
1010	1/03/2022	SERV-CHG	010323	MERCH FEE - 25	290.11CR	CLEARED	G	1/03/2022
1010	1/03/2022	SERV-CHG	010324	MERCH FEE - 29	134.60CR	CLEARED	G	1/03/2022
1010	1/04/2022	SERV-CHG	010422	DEC PAYMENTECH - 934	3,214.13CR	CLEARED	G	1/04/2022
1010	1/04/2022	SERV-CHG	010423	DEC PAYMENTECH - 053	507.80CR	CLEARED	G	1/04/2022
1010	1/05/2022	SERV-CHG	010522	DEC PAYMENTECH - AMX 986	23.00CR	CLEARED	G	1/05/2022
1010	1/18/2022	SERV-CHG	011822	ANALISYS FEE	362.11CR	CLEARED	G	1/18/2022

TOTALS FOR ACCOUNT 1010	CHECK	TOTAL:	274,478.92CR
	DEPOSIT	TOTAL:	473,211.70
	INTEREST	TOTAL:	0.00
	MISCELLANEOUS	TOTAL:	68,343.62CR
	SERVICE CHARGE	TOTAL:	5,418.66CR
	EFT	TOTAL:	1,249.70CR
	BANK-DRAFT	TOTAL:	27,358.27CR

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	274,478.92CR
	DEPOSIT	TOTAL:	473,211.70
	INTEREST	TOTAL:	0.00
	MISCELLANEOUS	TOTAL:	68,343.62CR
	SERVICE CHARGE	TOTAL:	5,418.66CR
	EFT	TOTAL:	1,249.70CR
	BANK-DRAFT	TOTAL:	27,358.27CR

AGING REPORT JANUARY 31, 2022



PAYMENT ARRANGEMENTS

	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	TOTAL:
JANUARY														
Accounts	2	47	37	46	24	22	9	5	5	4	25	10	15	251
Amount	\$182	\$6,974	\$9,328	\$15,800	\$10,663	\$11,805	\$5,613	\$3,686	\$4,201	\$3,774	\$35,449	\$25,379	\$56,766	\$189,621
Difference	0	-3	1	3	-7	-1	-1	-5	-5	-3	-9	-4	-3	-37
Previous Month	-\$11	-\$246	\$406	\$530	-\$3,457	-\$947	-\$898	-\$3,783	-\$4,428	-\$2,866	-\$12,926	-\$8,789	-\$9,205	-\$46,618
DECEMBER														
Accounts	2	50	36	43	31	23	10	10	10	7	34	14	18	288
Amount	\$192	\$7,219	\$8,922	\$15,270	\$14,119	\$12,752	\$6,511	\$7,469	\$8,629	\$6,640	\$48,375	\$34,169	\$65,971	\$236,239
Difference	2	-24	-14	-28	-8	-6	-12	-3	-1	-3	-4	-2	3	-100
Previous Month	\$192	-\$3,575	-\$3,844	-\$9,364	-\$3,507	-\$3,223	-\$7,688	-\$2,281	-\$621	-\$2,929	-\$6,508	-\$6,011	\$11,293	-\$38,065
NOVEMBER														
Accounts	0	74	50	71	39	29	22	13	11	10	38	16	15	388
Amount	\$0	\$10,794	\$12,766	\$24,634	\$17,626	\$15,975	\$14,199	\$9,750	\$9,250	\$9,569	\$54,883	\$40,180	\$54,678	\$274,304
Difference	-1	39	11	18	1	-4	-1	1	0	2	0	1	1	68
Previous Month	-\$99	\$5,404	\$3,015	\$22,775	\$708	-\$2,321	-\$836	\$680	-\$7	\$1,988	\$2,328	\$3,483	\$4,976	\$42,094
OCTOBER														
Accounts	1	35	39	53	38	33	23	12	11	8	38	15	14	320
Amount	\$99	\$5,390	\$9,751	\$1,859	\$16,918	\$18,296	\$15,035	\$9,070	\$9,257	\$7,581	\$52,555	\$36,697	\$49,702	\$232,210
Difference	1	-20	-12	-1	-12	12	-1	-9	1	3	3	0	2	-33
Previous Month	\$99	\$5,367	\$9,724	\$1,839	\$16,906	\$18,302	\$15,033	\$9,062	\$9,251	\$7,581	\$52,552	\$36,696	\$49,698	-\$12,733
SEPTEMBER														
Accounts	0	55	51	54	50	21	24	21	10	5	35	15	12	353
Amount	\$0	\$8,038	\$12,935	\$19,126	\$22,067	\$11,597	\$15,192	\$15,628	\$8,382	\$4,675	\$47,704	\$37,777	\$41,822	\$244,943
Difference	0	23	27	20	12	-6	2	8	6	0	3	1	4	100
Previous Month	\$0	\$3,193	\$6,774	\$7,036	\$5,334	-\$3,164	\$813	\$5,981	\$4,954	-\$99	\$4,008	\$1,266	\$14,151	\$50,248
AUGUST														
Accounts	0	32	24	34	38	27	22	13	4	5	32	14	8	253
Amount	\$0	\$4,845	\$6,161	\$12,090	\$16,733	\$14,761	\$14,379	\$9,647	\$3,428	\$4,774	\$43,696	\$36,511	\$27,671	\$194,695
Difference	-1	-15	-16	-21	-4	-4	8	2	-5	1	-2	0	0	-57
Previous Month	-\$99	-\$2,425	-\$3,870	-\$6,930	-\$2,120	-\$2,037	\$5,407	\$1,467	-\$4,181	\$951	-\$1,732	\$1,099	\$427	-\$14,042
JULY														
Accounts	1	47	40	55	42	31	14	11	9	4	34	14	8	310
Amount	\$99	\$7,270	\$10,031	\$19,019	\$18,853	\$16,797	\$8,972	\$8,181	\$7,609	\$3,823	\$45,428	\$35,412	\$27,244	\$208,738
Difference	-6	14	-2	5	7	4	4	5	4	-4	10	0	1	42
Previous Month	-\$566	\$2,476	-\$679	\$1,763	\$3,257	\$2,233	\$2,578	\$3,655	\$3,483	-\$3,956	\$12,413	\$1,300	\$3,583	\$31,540

TOTAL:
33
\$44,367

MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 02/11/2022

RE: Senior Account Representative's Monthly Report

Monthly Billing 01/31/202

Mailed statements: 2,083

Electronic statements: 608

The statement "SPECIAL MESSAGE

In the era of the COVID pandemic, CSD would like to thank our ratepayers for your extraordinary efforts to stay current on water/sewer bills. These are extraordinary times, that have placed extraordinary pressure on local government like CSD. Our staff continues to go above and beyond, working in the face of this on-going emergency while simultaneously maintaining day to day operations. We appreciate you, and your recognition of the complexity of bringing safe drinking water to your home.

Delinquent Billing 01/20/2022

Delinquent statements for January bills: 626

Phone Notification 02/02/2022

62 Phone notifications were sent out at 9:00 am

Courtesy Notification 02/01/2022

78 Door Knockers were sent out at 9:00 am

Phone Notification 02/08/2022

41 Phone notifications were sent out at 9:00 am

Lock OffS 02/10/2022

11 Lock Off service orders went out to the field at 9:00 am

3 customers were unlocked

A total of 8 properties remain locked off for nonpayment

Total Payment Contract as 02/11/2022

49



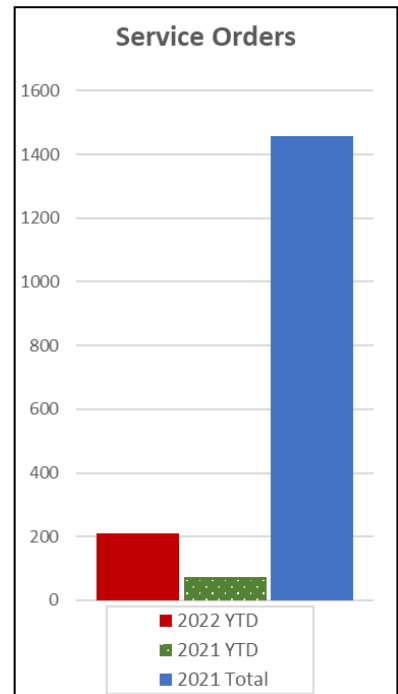
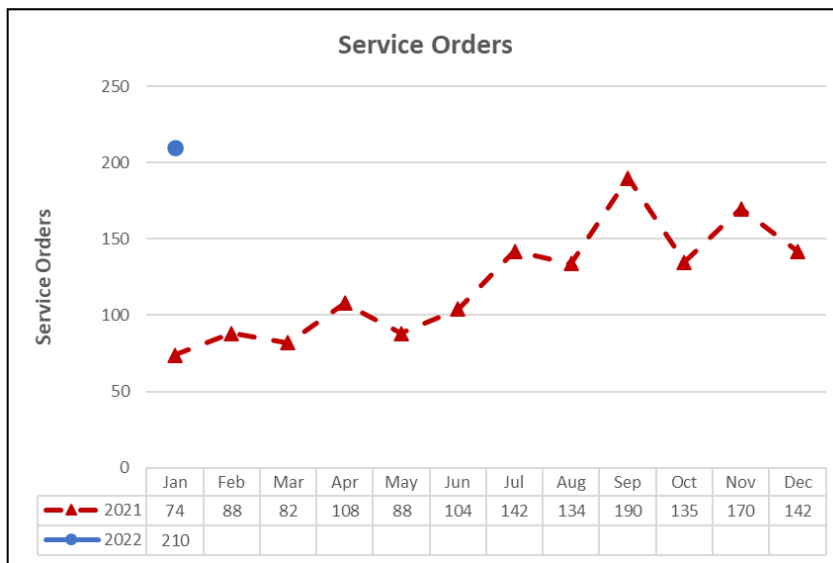
Hidden Valley Lake Community Services District

Field Operations Report

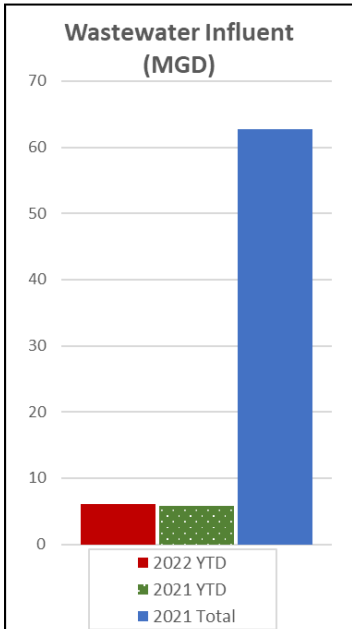
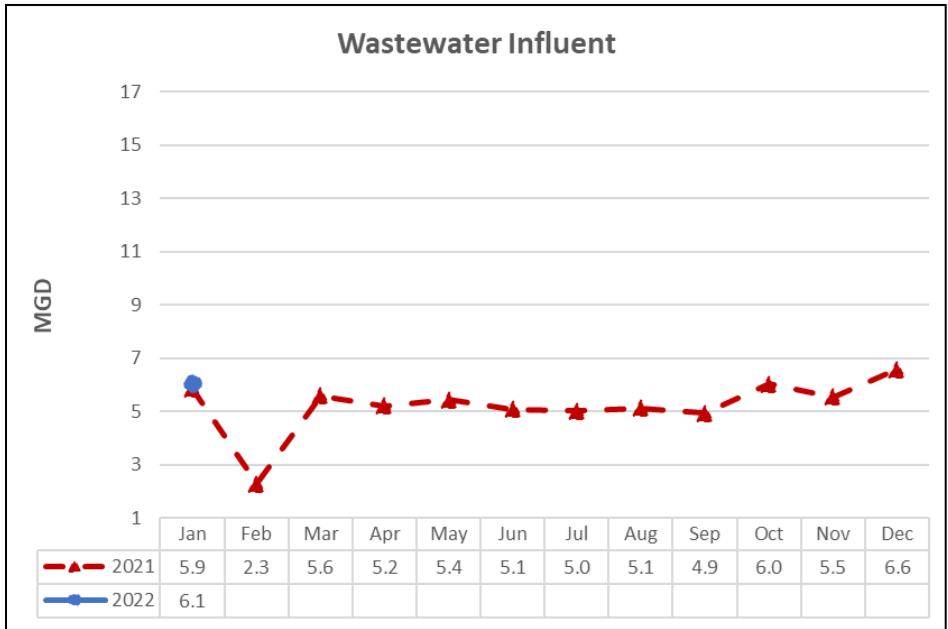
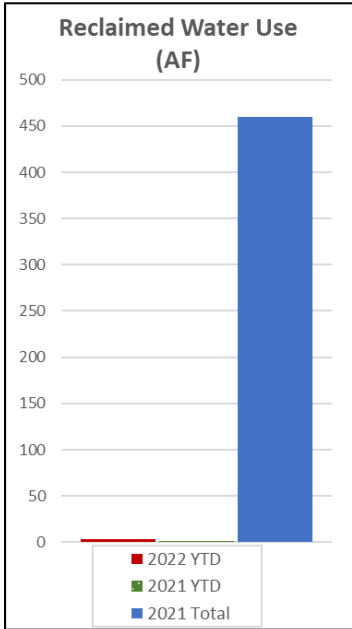
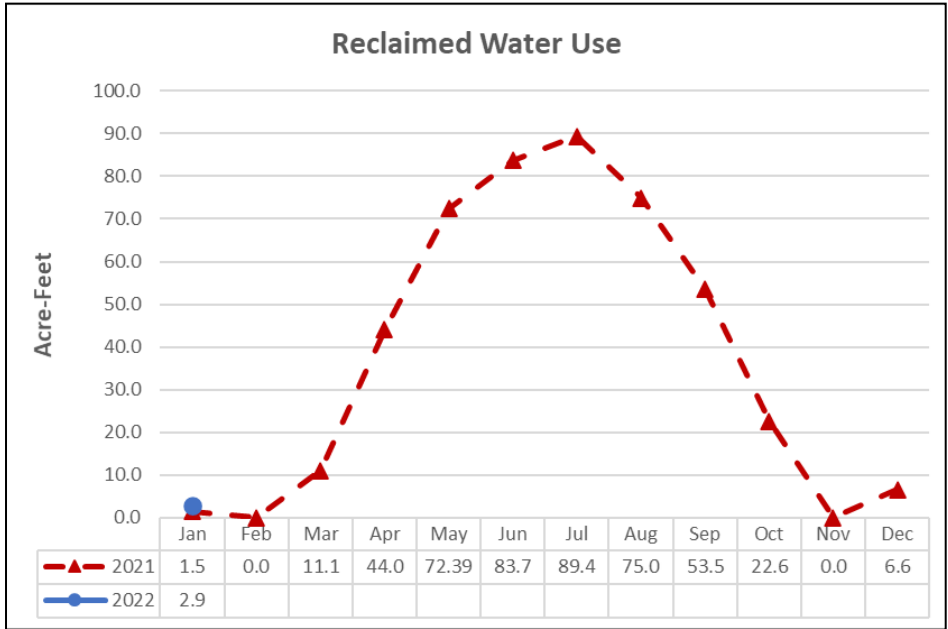
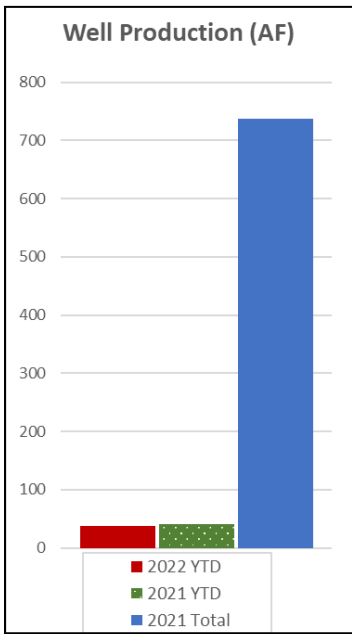
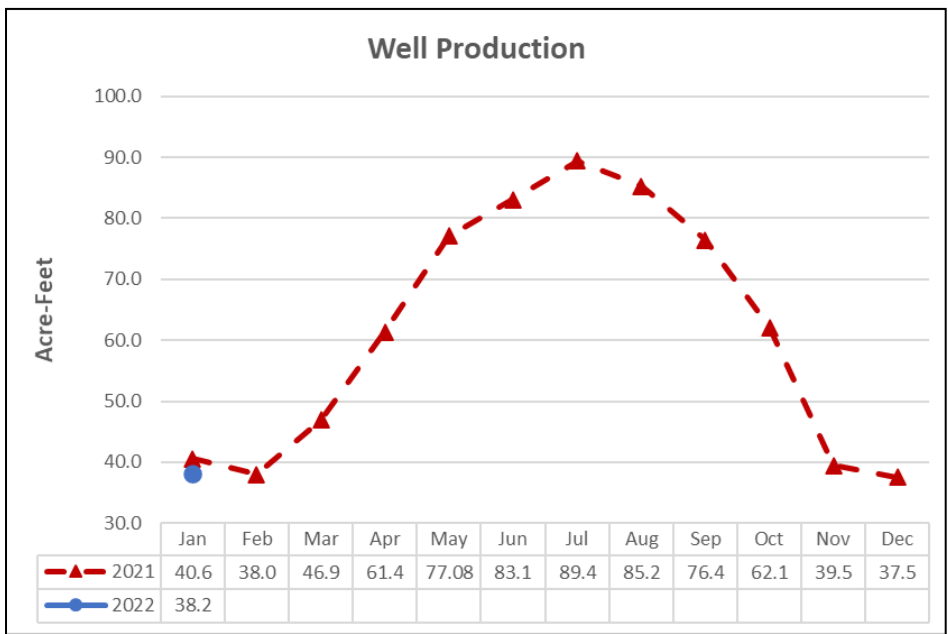
January 2022

Water Connections		Wastewater Connections	
New (current month)	1	New (current month)	0
Residential (previous month)	2467	Residential (previous month)	1472
Commercial & Govt (previous month)	34	Commercial & Govt (previous month)	15
Total Water Connections:	2502	Total Wastewater Connections:	1487

Precipitation		
January	Previous Year January	Historical
0.39 in	4.98 in	8.27 in

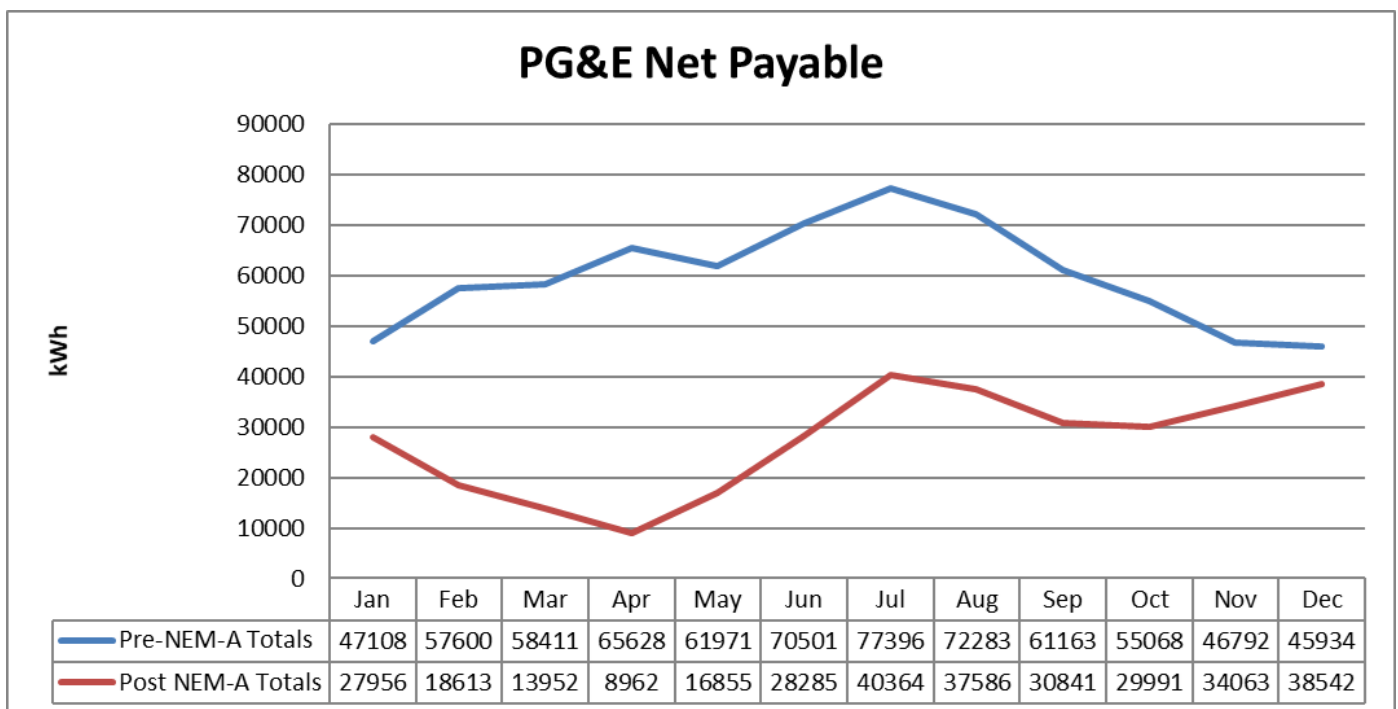


Hours		
Overtime Hours:	118.50	\$3,980.37



Vehicle Mileage	
Vehicle	Mileage
Truck 1	0
Truck 2	918
Truck 3	2,160
Truck 4	46
Truck 6	1,343
Truck 7	329
Truck 8	1,140
Truck 9	460
Tractor	12.50 hours
Dump Truck	174
Vac Truck	87.00
Excavator	1.70 hours

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	391.70	202.20
Fuel Log	396.40	202.00

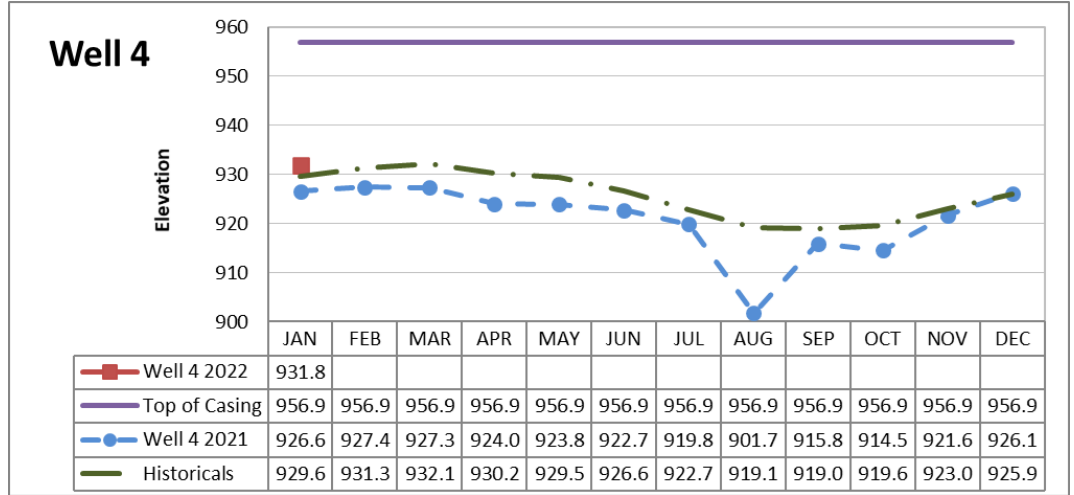


Groundwater Data

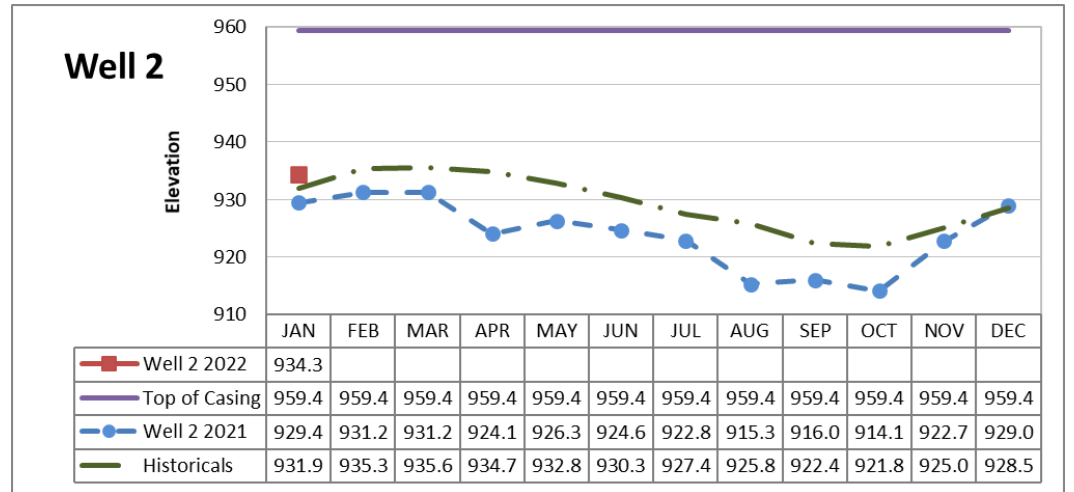
Drawdown

Recharge Rate

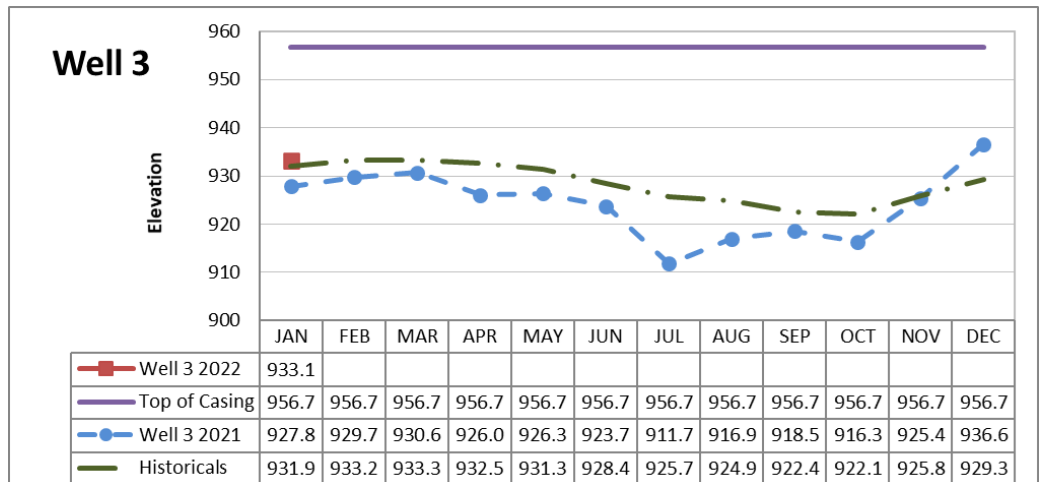
106%



101%



105%



Water System Highlights

- 1/15 Moonridge Rd water mainline break
- 1/25 Service line repair on Pinnacle Ct
- 1/27 Moonridge Rd water mainline repair
- 1/27—29 Boil Water Notice in place for Foothill Ct and sections of Moonridge Rd following water mainline repair
- AMI project meter replacements
- Meter reads 1/24 —27
- Routine maintenance and operations

Wastewater System Highlights

- 1/3 Exposed paved-over manhole on Knollview Dr
- 1/7 SCADA trends malfunctioned; TelStar repaired
- 1/12 & 1/19 Camera-inspected Deer Hill customer cleanouts for I/I
- 1/13 Located residences on Deer Hill without visible cleanouts (for potential I/I intrusion)
- Meter reads 1/24 —27
- Routine maintenance and operations

Water Resources Specialist Highlights

- I/I analysis
- Digitizing documents and As-Builts
- Mailed backflow testing notices to commercial customers
- 2021 Annual Groundwater Monitoring Report development
- Assisted with Moonridge Rd mainline break notices and Boil Water Notice
- Database maintenance, reports, and SOP development
- GIS database edits and maintenance

Association of California Water Agencies (ACWA) Highlights

Water Management and Water Quality Committee meetings scheduled February

AB 1642: Favor—California Environmental Quality Act: water system well and domestic well projects: exemption.

- Would exempt from CEQA a project that:
 - Relate to a well from a water system/domestic system that is classified as high or medium risk by the SWRCB drinking water assessment; and
 - Is designed to mitigate/prevent failure of the well that would leave the user(s) without an adequate supply of safe drinking water.

AB 1644: Favor—Greenhouse Gas Reduction Fund: California Jobs Plan Act of 2021

- The Fund would be modified by exempting projects for healthy forest and fire prevention programs, prescribed fire, etc.

Federally funded, non-disaster projects (HMGP)					
Related Disaster	Project	Description	Completion	Reimbursed?	Reimbursement
4344	512	LHMP: Writing the Plan	100%	95%	\$ 74,404.00
4382	112	Unit 9 Tank: Replacing this tank	0%	0%	\$ 1,300,000.00
4407/4431	57	Generators: Installing at Booster Stations	0%	0%	\$ 748,048.00
4558	398	Defensive Space, Ignition Resistant Construction (DSIRC)	0%	0%	\$ 1,400,000.00
4558	428	Water Mains Planning	0%	0%	\$ 500,000.00

Totals:	\$ 4,022,452.00
Actual:	\$ 74,404.00

LHMP

7/2 Inquired on the status of this project. Response: "This project is in FEMA closeout and with FEMA, so soon as we hear back – which can take a little time – we will let you know. In the meantime I will keep this on my radar."

Unit 9 Tank

5/12 Lake County grant manager is checking in on CEQA activities for this project, as there is an 18 month deadline to complete CEQA
5/24 New CalOES contact was able to reach FEMA EHP, and provides this comment "Was informed that it may be some time this October for EHP to finish with what they are reviewing. Will keep you updated. "
9/2 Latest update from CalOES. "[project is in]EHP review...Don't forget - no work to be done if it is part of the post[award activities]."
10/12 On-site Cultural Site Survey conducted.
1/21 Notified CalOES of CEQA NOE from county, and change of plans.
1/25 Currently working through the definition of "ground-breaking" with FEMA & CalOES.
2/3 Received CalOES letter that FEMA is "ready to obligate" (see attached)

Generators

7/27 Responded to final edits requests for Generator re-submittal
8/12 Planning Partners (environmental consultant) completed edits to the environmental checklist of the subapplication
8/24 Submitted updated environmental checklist to CalOES.
10/6 Confirmed Authorized Agent info.
11/2 Responded to RFI

Defensive Space, Ignition Resistant Construction (DSIRC)

6/3 Discussed project with Tribal leader
7/27 On-site project walk-thru with tribal leader
10/6 Confirmed Authorized Agent info.
11/3 Responded to RFI
12/1 Notification of FEMA submission

Water Mains Planning

5/21 Submitted RFI response
9/27 Submitted RFI response
10/6 Confirmed Authorized Agent info
12/1 Notification of FEMA submission

State Funded projects (Prop 1, Prop 68)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	75%	59%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	10%	0%	\$ 450,000.00
DWSRF	AMI	AMI	10%	0%	\$ 1,600,000.00
Totals:					\$ 2,425,000.00
Actuals:					\$ 222,375.00

I&I, Unit 9 Tank

11/9 **I & I:** Submitted quarterly progress report

12/2 **I & I:** Authorized Coastland to review videos and return recommendations.

12/9 **I & I:** Discovered missing manhole. Uncovered and replaced lid.

12/20 **I & I:** Received reimbursement of \$198,659.47

1/14 **I & I:** Agendized Coastland proposal of North Shore CT easement repair/replacement for \$17,113

1/19 **I & I:** Delivered Notice to Proceed to Coastland Engineering

2/1 **I & I:** Grant Agreement amendment signed

12/1 **Unit 9 Tank:** Submitted quarterly progress report

12/13 **Unit 9 Tank:** Received notification of LC CDD representative's departure on 12/15

12/15 **Unit 9 Tank:** Recieved Notice of Exemption (NOE) from planning committee

12/16 **Unit 9 Tank:** Received notification of Grading and Building permit requirements.

1/14 **Unit 9 Tank:** Agendized Coastland proposal of Final Design and bid documentation for \$115,852

1/19 **Unit 9 Tank:** Delivered Notice to Proceed to Coastland Engineering

AMI

11/15 CivicSpark Fellow Thomas scheduled start date.
11/15 600 Radios delivered
12/8 Began training Lisa S on AMI data management
12/15 244 Meters have been added to BeaconAMA since 11/15 for a total of 422
12/21 On-site meeting with Badger. New IR Tool delivered, and utilized
1/5 Order for 600 meters, radios & stakes placed (96 LTE MS). Endpoint delivery date 4/2022.
1/11 Book 7 (151 meters) replacement has begun. Troubleshooting missed reads.
1/24 Development of Town Hall agenda
2/2 Development of Town Hall marketing flyer
2/4 BeaconAMA training scheduled for billing staff

FLASHES

11/18 Conducted FLASHES Town Hall
11/19 Submitted Multi-Benefit Water-Energy Resilience Project (FLASHES) to DWR Drought Relief funding program
12/7 Fostering support from CBIA, PIF, AGC
1/7 Discussing FLASHES expansion to Middletown water.
1/10 Researching USDA funding opportunities
1/13 DR4482 HMGP NOI submitted
1/14 MIP Comment letter submitted to CPUC
1/26 Ad Hoc meeting with Trane
2/2 Review of the letter of commitment amendment
2/4 Developing response to HMGP NOI RFI
2/8 Meeting scheduled with HMGP representative

Drought & COVID Relief Funding

9/27 Submitted \$8M Emergency Intertie project to DWR Small Community Drought Relief Funding program
10/6 Submitted \$22M Water Main Replacement project to DWR Small Community Drought Relief Funding program
10/15 Submitted Covid Relief Funding application for \$56K
10/29 Notification of DWR Multibenefit Drought Relief Funding
11/1 Response from Drought Relief Funding Engineer, Alena. Emergency Intertie application is the 28th application, and the Water Main Replacement application is the 43rd. Alena is currently on the 21st application, and expects to complete 15 applications in the month of November.
12/9 Drought Task Force mtg - Spring Valley, CLO to receive Drought Relief Funding for a new well
12/9 M A T H - Meeting to discuss the effects of drought in the M'town area, and the status of the cannabis industry.
12/16 Received notification of Covid Relief Funding allocation of \$116,992 (See attached)
1/4 Received clarification request for application terms.
1/11 Research USDA funding opportunities
1/14 Agendized the allocation plan of Covid Relief funding.
2/4 Agendized the allocation plan re-work

SCADA

11/10 Meeting to review condition assessment data, and discuss recommendation. Summary of deficiencies illustrated with color-coded scoring system
12/10 Meeting to discuss ANSI/ISA 18.2 life cycle and SCADA alarm strategy
2/17 SCADA Master Plan review meeting

Other activities

11/3 Meeting with homeowners regarding localized flooding, and mitigation
11/15 Meeting to discuss GSA with water rights attorney Peter Kiel
12/27 Reached consensus with HVLA that a cooperative effort for Parks&Rec project is not viable at this time.
12/29 Meeting with attorney to discuss Ordinance 59.1
2/3 Submittal of Moonridge Rd documents to SDRMA

IRWM/DWR

2/2 Submitted Project Interest Form (PIF) to be added to the WestSideSAC IRWM project list.

USDA

1/10 Submitted request to RDAApply program
1/21 Researching possible funding combination with DWR Drought relief.

CalFire

1/20 Submitted request for Fire Prevention Grant tracking number
2/1 Received response to Partner Commitment letter
2/9 Grant application submittal deadline

Potential projects (LHMP)					
Priority	Funding Agency	Project	Description	Costs	Notes
1	HMGP (FEMA)	SCADA	Technology refresh	\$ 1,000,000	Initial Feasibility discussions underway, Joined Demand Response program to qualify for rebates
1	HMGP (FEMA)	Tanks	Replace wooden tanks	\$ 5,400,000	Subapplication submitted for one tank only, 4558 - NOI
1	HMPG (FEMA)	I & I	Pipe-bursting	\$ 1,000,000	Grant funds awarded for first pipe-bursting
1		RRP, ERP	Requirement of AWIA of 2018	\$ 200,000	Due 3/21, Possible 4482-NOI opportunity
1	HMGP (FEMA)	Water	Correlators, AirVacs, Lines, Meters	\$ 5,500,000	ESCOs can support energy savings projects
2		WMP	Water Master Plan	\$ 100,000	This is 20 years old. Is a reference document for grant applications
2	HMGP (FEMA)	WWTP	EQ Basin, Sludge Beds	\$ 6,000,000	Every flooding disaster in the last 4 years has damaged a portion of the WWTP. Possible developed contributions.
2		SWP	Stormwater Master Plan	\$ 200,000	This is 20 years old. Opportunity for regional benefits.
2		Stormwater	Implement Stormwater Master Plan Improvements	\$ 10,000,000	Phase 1 - Culverts in the Flood detention basin, previous NOI accepted for this activity
2	HMGP (FEMA)	Well	Drill a new well	4000000	Water Resilience, Contamination Mitigation, possible developer assistance
2	FMAG (FEMA)	Fuels Mitigation	Defensible Space, Concrete detention basin, masonry buildings	\$ 400,000	Possible 4558-NOI opportunity
2	FMAG (FEMA)	Hydrants	Improvements	\$ 4,100,000	Previous NOI accepted for this activity
2	PDM (FEMA)	GIS	Fully develop database, O&M	\$ 400,000	Management, maintenance, and communications tool
3		PAP	Public Awareness Program	\$ 200,000	Disaster preparedness, response and recovery
3	HMGP (FEMA)	CL2 valve	Automatic shut-off valve	\$ 50,000	Operator Safety, RMP improvement list
3	HMGP (FEMA)	CL2 Analyzers	Chlorination Basin improvements	\$ 100,000	Flow-based treatment process will streamline WWTP
3	HMGP (FEMA)	Earthquake	Retrofits	\$ 5,000,000	
3		Levee	Certification	TDB	Opportunity for regional benefits, flood insurance
3		Dam	Inundation Mitigation	TDB	Infrastructure improvements

Alyssa Gordon

From: Cochrane, June@CalOES <June.Cochrane@CalOES.ca.gov>
Sent: Thursday, February 3, 2022 3:25 PM
To: Alyssa Gordon; Paul Kelley; Penny Cuadras
Subject: 4382-112, HVLCSO, Unit Nine-Water Storage Reliability - Procurement Information
Attachments: 2 - HMA Contracting Guidance (004).pdf; 5 - fema_PDAT-field-manual_102021.pdf; 6 - fema_pdat_procurement-checklist.pdf; 7 - PDAT Top 10 Procurement Mistakes.pdf; 8 - RESOURCES.docx

Importance: High

Hi Alyssa,

Per our earlier conversation on the status of your award, FEMA did acknowledge that the project is now available to obligate on 2/4 and by next week the approval letter will be sent to FEMA management for signature. Once it is signed and we are notified, you will be immediately notified that you can begin work. Per your agreement you will not start the project until that time as signed approval is a week or two out.

When the project is officially awarded I will also be looking to set up and conduct a kick-off meeting with you and your team within the first week or two. In the meantime, as we touched upon procurement in our phone conversation, I feel it important to pass along some information for you to review. You had mentioned you have engineers on retainer and that it was listed in the subapplication a couple years back. Once a project is awarded, procurement MUST be followed or risk being deobligated. [Procurement is also part of the Kick-Off meeting.]

Take this time to review the 2CFR 200.317-200.326 section as well as the PDAT manual. If you have questions, please do not hesitate to email me so that we can stay on top of this while waiting for your approval letter.

In the "Resources" attachment are links that you can copy and paste to your URL.

Sincerely,

June Cochrane, Hazard Mitigation Grants Specialist
Coastal Unit
Recovery - Hazard Mitigation Assistance Branch
California Governor's Office of Emergency Services



Office: (916) 845-8295

Mobile: (916) 825-5605

www.caloes.ca.gov/HMGP



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MEMO

To: Board of Directors
From: Dennis White
Date: February 15, 2022
RE: General Manager's Report

Below is an overview of District operational activities.

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

- I am pleased to report that we are back to normal operations following a few weeks of COVID related absences. Staff has been working hard to maintain the status quo, given the challenges that work absences create.
- We also continue to roll with the punches as OSHA guidelines change. Since March of 2020, I can confidently say that staff has been diligent in keeping safe regarding masking up, safe distances, and staying home when symptoms arise. Hopefully state and federal governing agencies will soon agree on guidelines that equitably reflects these basic protective measures.
- As you will see later in tonight's agenda, we will re-visit the District Policy that parallels Cal OSHA ETS isolation guidelines, and we will also discuss a District Policy more stringent than state or federal agencies. I look forward to working together to find the most comprehensive and fair solution that will endure throughout this crisis.

Management of the Day-to-Day Operations

Finance

Staff was given direction to review recent options for pre-funding OPEB liabilities to help reveal the best possible candidate of fund custodian. This is where our absences have hit us the hardest. We plan to have this analysis ready for review by the Finance Committee in March, and agendized on the March Board of Directors meeting. We look forward to making a selection, so that we can get back to the discussion of possible changes to employee retirement benefits.

COVID shut-off moratorium – As you have no doubt learned from tonight's financial report, last week was the first water shut-off event since early 2020. Just before the governor issued a moratorium on water shutoffs, a senate bill (SB998) regarding water shutoffs was passed into law. It has been challenging to say the least to keep current on the complexities of this new law, combined with the restrictions imposed by Executive Order N 42-20. With guidance from our Directors, and the prowess of financial and billing team, our team, and our ratepayers have survived this first round



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of shutoffs. I am proud of this team. They have shown sensitivity to individuals with delinquent accounts yet kept steadfast in the pursuit of water use fees. They have not forgotten how essential water uses fees are to meeting our operational expenses. We now have an unprecedented amount of payment plans, most with a duration of twelve months. Water cannot be shutoff until delinquency has reached 60 days. These are all new requirement that have administrative costs to maintain.

Budget Update – We plan to bring the upcoming budget year discussions to the Finance Committee and the entire Board of Directors next month. We are excited to bring forth plans to maintain employee satisfaction while improving infrastructure according to our rate study.

Drought.

Our recharge rate for our production wells, continues to be over 100%.

Insurance

** This is the summary from last month. The appraisal is expected in mid-March ***
Back in June of last year we began the discussion of earthquake insurance. Upon researching this particular topic, staff began to peel back the layers of needs and opportunities for updates with SDRMA. It appears that our current property insurance had not received an appraisal for quite some time. Earthquake insurance was quoted last June at ~\$49k/year for property that hadn't been appraised since the 1990's and did not include mainlines. This prompted the District to commission an appraisal of all insured property (\$13.5M at the last appraisal), but to also include our 31 miles of mainlines. We await the findings from this appraisal, of which there will be two values of interest. The first number we expect will be a total insured value of District property that will be an updated number since the last appraisal but will also include insured value of our mainlines. The other anticipated number is the specific cost to include earthquake insurance, that will now include the additional property of our mainlines.

Staffing

Three members of the Field staff currently in on-site training Water Distribution training. The test is scheduled for one week later. We also have a test scheduled in two weeks for wastewater certification. Best of luck team!

Jesse and Russell are our newest Class A drivers, and Jessika is our newest certificate holder of Class II Water Treatment. Congrats team!

Major Projects

- Mainlines
 - We met with NU flow and will continue to work with them on opportunities for coatings.



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- Daniel from Aegion will be meeting with us on-site. He plans to discuss his “Fusible PVC” solution, followed by an on-site review of our infrastructure.
- We are still waiting to hear results from our \$.5M Advance Assistant application to HMGP
- We are still waiting to hear results from our \$22M Design & Construction application to DWR’s Small Community Drought Relief Program (SCDRP)
- The letter commitment (LOR) with Trane for the FLASHES project remains in effect. This LOR include a \$5M up-front payment to the District.
- Staff has completed a new Project Interest Form (PIF) with IRWM for Mainline design and costs. This will be presented at the March meeting of IRWM

- Tank 9
 - I am pleased to announce that this HMGP project has been approved by FEMA! Thanks to staff for their (her) perseverance!

- I & I
 - The DWR/IRWM Grant agreement has been amended to include new easement replacement. Coastland is developing designs and bid documentation.
 - Staff has confirmed with IRWM that the existing Project Interest Form (PIF) is eligible for the next round of Prop 1 funding.

- AMI
 - Field staff continue to work through the installation of remaining meters in-house. They are currently at Book 7. There are currently 519 meters installed.
 - Marketing has begun for the upcoming Town Hall. Banner and Signs have been printed. Our website and Facebook page are also advertising the Town Hall.
 - Thomas is developing the presentation that will be made virtually at noon on March 3. This virtual Town Hall Meeting will be open for customer questions.
 - Staff is scheduled for training this week. Following this training, every new meter installed will include the placement of a door knocker to announce the EyeOnWater availability.

- Resilience - FLASHES
 - Following the early February meeting with FEMA, Trane and the District will withdraw the HMGP Notice of Intent (NOI). Trane and District staff will review the possibility of a freshly worded NOI for the same program.
 - Trane is planning on conducting environmental review in the Spring.



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- The PGE Microgrid Incentive Program (MIP) offers both a developmental grant (\$25,000) and construction grant (\$15M) that Trane continues to pursue.
- A weekly standing meeting has been scheduled with staff to stay current with feasibility, market fluctuations, and funding opportunities.
- An Ad-Hoc meeting was held with committee members to review recent updates in project development
- COVID Relief Funding (CRF)
 - Upon direction last month to re-work this plan, you will see later in this agenda, staff's recommendations for a re-work.
- Fire Prevention
 - A new application was submitted this month. A Hazardous Fuels Reduction application has been submitted to the CalFire Fire Prevention grant funding program. This \$661,000 request will be used to fund equipment purchase, supplies, and contractual labor to create defensive space in water storage areas of District owned lands.

WATER USE AGREEMENT

THIS WATER USE AGREEMENT ("Agreement") is between the HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT ("District") and the HIDDEN VALLEY LAKE ASSOCIATION (Association) concerning rights to and use of Hidden Valley Lake and its shoreline ("Lake").

RECITALS

- A. District holds appropriate water rights pursuant to License 9674 (Application 22033) ("License"), issued by the State Water Resources Control Board, to divert and store water for recreational, wildlife enhancement and fire protection purposes;
- B. Association holds fee title to the land underlying Lake, subject to an easement authorizing District to flood said lands with water diverted and stored to the License; and
- C. District and Association desire to formalize their respective rights and responsibilities related to use of the Lake, and to ensure that the Lake remains a secure and safe water resource for the District and Association;

Now, therefore, District and Association hereby agree as follows;

1. Association Use of Lake

Association shall have the right to enter upon and use Lake for recreational and maintenance purposes under the terms and conditions provided herein and subject to the District's use of water pursuant to License.

2. Compensation

Association shall pay to the District the sum of one dollar (\$1.00) for each year or any part thereof for the right authorized under this agreement. Said sum shall be due upon execution of this agreement by both parties. In addition, Association shall be responsible for all costs of maintaining the Lake, access thereto in suitable condition for recreational and maintenance uses, including all costs associated with any treatment of the Lake with aquatic pesticides unless otherwise agreed to by both parties.

3. Compliance with Law

a. In exercising its rights under this agreement, Association shall comply with all applicable requirements of federal and state laws and regulations and county ordinances,

b. Association shall provide the District advance notice of any maintenance work proposed to be conducted at the Lake, including the date and time such work is scheduled and the name of the firm and/or individual performing such work which could impact any state and federal regulations,

c. District hereby appoints Association to be the agent of the District for application of aquatic pesticides to the Lake, provided that such application is consistent with and complies with all state and federal regulations,

d. Association shall provide District with copies of all documentation it submits to governmental agencies regulating the Lake and its use and provide District an opportunity to review and comment thereon in advance of its submission, to the extent maximally practicable.

e. Failure to comply with any aspect of this agreement shall constitute a violation of this agreement. The violator may be subject to a fine not to exceed \$300.00 per occurrence and a maximum of \$300.00 may be charged per given month for a maximum annual fine of \$3,600.00 per calendar year. The violating party is to be given 15 calendar days to correct the violation. If no corrective action is taken by the end of the 15-day period, the \$300.00 fine is to be billed to the violating party and is collectable immediately.

Fines may be implemented for failure to meet the annual and/or quarterly meeting requirements, failure to pay the annual use fee within the first quarter, any and all failure to notify the District of any and all treatments and applications to the lake water for aquatic weed abatement or dredging.

Any and all fines, fees or costs associated with local, state and/or federal non-compliance due to a violation of this agreement shall be the sole responsibility of the violating party to pay.

4. Reservation of District's Right to Use Lake Water

Notwithstanding the rights granted Association under this Agreement, District shall retain the right to utilize any and all water in the Lake to the extent it determines, in its sole discretion, that such use is necessary to meet emergency situations and conditions. Association shall ensure that access routes to the Lake are maintained in such a condition that emergency vehicles have full access thereto.

5. Meetings

a. Annual Meeting to Review Water Use Agreement - Representatives of Association and District shall meet at least once per calendar year in the first quarter to review and discuss the terms of the Agreement, and issues related to Lake use and management

b. Quarterly Meetings to Review Operations and Maintenance Activities - Representatives of Association and District shall meet at least quarterly to review and discuss issues related to Lake operations and maintenance activities.

6. Indemnification

Association shall indemnify and hold harmless, and when requested by the District to do so, defend the District, its directors, volunteers and employees from any and all claims, demands or charges and from any loss or liability including attorney's fees and expenses of litigation arising out of the Association's negligent or intentional acts including negligent errors or omissions, violations of laws, willful misconduct or fraudulent representations or concealment by the Association, its officers, employees, agents or licensees arising out of this Agreement, excepting and excluding liability damages or charges caused by reason of the sole negligence of the District or the willful misconduct or fraudulent representation or concealment of the District, its directors, volunteers, employees or independent contractors.

7. Insurance

The Association shall maintain for the entire duration of this contract such commercial general liability and automobile liability insurance as shall protect the District and its directors and employees from claims which may arise from the Association's obligations or rights under this Agreement.

The amount of commercial general liability insurance will not be less than \$2,000,000 combined single limit per occurrence coverage for bodily and personal injury and property damage, and \$2,000,000 general aggregate.

The amount of Automobile Liability insurance will not be less than \$1,000,000 Combined Single Limit per occurrence. The Association shall provide District with a certificate of insurance and an additional insured endorsement for its commercial general liability and automobile liability policies, and it shall name the District as an additional insured.

8. Litigation Costs

Should litigation be necessary to enforce any terms or provisions of this contract or to collect any portion of the amount payable under this contract, litigation and collection expenses, witness fees, court costs and reasonable attorneys' fees shall be paid to the prevailing party in the amounts set by the court.

9. Effective Date

This agreement shall become effective upon the execution by both parties, and be effective for one year unless renewed, or sooner terminated by either party. Renewal of this agreement for successive one-year terms shall be automatic upon payment by Association of a renewal fee of one dollar (\$1), which shall cover compensation for the next ensuing year, and re-execution of this agreement by the duly authorized officer of the Association. The Association and the District's designated representatives shall review this Agreement annually.

10. Termination

This agreement may be terminated by either party for any cause upon 60 days written notice given to the other.

Executed on this 14th day of Jan-, 2022,

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Dennis White, General Manager

Date

HIDDEN VALLEY LAKE ASSOCIATION



Randy Murphy, General Manager

1/14/22

Date



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/17/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement.

PRODUCER License # 0603247
George Petersen Insurance Agency, Inc.
P.O. Box 3539
Santa Rosa, CA 95402
CONTACT NAME:
PHONE (A/C, No, Ext): (707) 525-4150
FAX (A/C, No): (707) 525-4175
E-MAIL ADDRESS: info@gpins.com
INSURER(S) AFFORDING COVERAGE
INSURER A: Philadelphia Indemnity Insurance Company 18058
INSURER B: California Automobile Insurance Company 38342

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER: 1

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSD, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Includes sections A (Commercial General Liability) and B (Automobile Liability).

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: Work Performed by the Named Insured on behalf of the Certificate Holder
Hidden Valley Lake Community Services is named as Additional Insured with respects to General Liability, per forms CG 20 05 04 13 & CG 20 26 04 13, attached.

CERTIFICATE HOLDER: Hidden Valley Lake Community Services
19400 Hartmann Rd
Hidden Valley Lake, CA 95467-8371
CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
AUTHORIZED REPRESENTATIVE: [Signature]

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – CONTROLLING INTEREST

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

<p>Name Of Person(s) Or Organization(s): Hidden Valley Lake Community Services District, their directors, employees and volunteers (RE: CG2005 premises lake)</p>
<p>Information required to complete this Schedule, if not shown above, will be shown in the Declarations.</p>

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to their liability arising out of:

1. Their financial control of you; or
2. Premises they own, maintain or control while you lease or occupy these premises.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. This insurance does not apply to structural alterations, new construction and demolition operations performed by or for that person or organization.

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Hidden Valley Lake Community Services
District, their directors, employees and
volunteers (RE: CG2005 premises lake)

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations;
or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
 2. Available under the applicable Limits of Insurance shown in the Declarations;
- whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

RECEIVED

JAN 27 2022

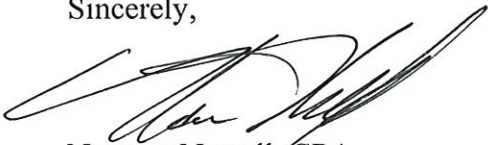
January 25, 2022

Hidden Valley Lake CSD
Attn: Trish Wilkinson
19400 Hartmann Rd
Hidden Valley Lake, CA 95467

Enclosed are two copies of our proposal to provide independent audit services to Hidden Valley Lake Community Services District for the fiscal years ending June 30, 2022, 2023, and 2024.

If everything looks agreeable, please sign both proposals and return one signed copy to our office for our records. If you have any questions concerning this proposal, please give me a call at (530) 673-9790.

Sincerely,



Norman Newell, CPA
Partner

January 25, 2022

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2022, 2023 AND 2024

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2022, 2023 and 2024.

Scope of Audit

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

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

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

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

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

Audit Approach

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

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

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

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

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

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

Audit Objectives

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

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures - General

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

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

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

Audit Procedures - Internal Controls

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

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

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

Audit Procedures - Compliance

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

Audit Fee

Our fee for the audit of the District's financial statement will not exceed \$12,450 for the year ended June 30, 2021, \$12,950 for the year ended June 30, 2022, and \$13,465 for the year ended June 30, 2023. This fee is based upon a routine audit and includes preparation of the necessary statements.

If a single audit is required because the District expended \$750,000 or more on a federal project in any one year, our fee will be an additional \$3,500 for the year ended June 30, 2021, \$3,500 for the year ended June 30, 2022, and \$3,500 for the year ended June 30, 2023.

Our fees are based on the following hourly rates:

Partner	\$ 175
Manager	120
Supervisor	110
Staff Accountant	80
Administrative	60

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

Peer Review

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

Independent Contractors

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

Termination

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

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

Assignment

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

Modifications

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

Non-Discrimination

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

Attorneys' Fees

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

Conflict of Interest

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

Taxpayer Identification

Auditors' taxpayer identification number is 68-0141969.

Hold Harmless

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Norman Newell', written over a horizontal line.

Norman Newell, CPA
Partner

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

Signed: _____

Title: _____

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www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 28, 2018

To Smith & Newell and the
Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Smith & Newell (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Smith & Newell in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Smith & Newell has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

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

DATE: February 15, 2022

AGENDA ITEM: Covid Relief Funding Allocation Plan

RECOMMENDATIONS: TBD

FINANCIAL IMPACT: None

BACKGROUND:

Staff requested Covid relief funding from the special allocation dedicated to Special Districts. Staff asked for \$56k based on the definition of “unanticipated costs” in the funding guidelines¹. Once the \$116,992 check arrived, it was deposited into the District checking account. This effectively paid the original expenses back.

The discussion now begins on what to do with the funds that have been deposited. Staff has received clear guidance that there are no requirements for how to utilize this award. However, the US Treasury Interim Rule guidelines represent the rules for County dissemination of funds. Premium Pay is discussed extensively in this US Treasury document, and counties have already awarded Premium Pay to their essential workers.

“essential workers include human service, public health, safety, or other kinds of critical assistance workers who have put themselves at risk to provide direct services during the pandemic.”

“Premium Pay” is additional income provided to essential workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and well-being of their communities.”

“Passed last Tuesday, the [Kern] county budget for the upcoming fiscal year includes more than \$22 million in premium pay for county

¹ SD Relief funding guidelines

employees affected by the pandemic. More than 7,000 workers — firefighters, law enforcement, public works and more — will each receive a \$3,000r bonus.”²

“The Santa Clara County Board of Supervisors approved the measure last month, granting every full-time county employee a one-time bonus of \$2,500. Part-time employees will receive a prorated amount based on the number of hours worked, and state contractors who provided in-home supportive services will be eligible for a \$500 bonus. The payments will total roughly \$76.3 million, funded via \$187.2 million in federal relief money received by the county in May from the American Rescue Plan Act.”³

Staff believed that an allocation of the remaining ~\$61k could be used to support the employee recognition vehicle of Premium Pay. In fact, a detailed calculation of hourly wage, date of hire, and the exclusion of work-from-home hours was conducted to determine a fair allocation for each employee. This allocation totaled less than \$61k, at \$55,466.80

At the last Board of Directors meeting, staff was given direction to re-work this plan. The terms of the re-work are based on three points.

1. Year End: Perhaps this allocation would be better suited to take place after the end of the fiscal year (6/30/22). Year-end accounting procedures provide the District with a summary of annual expenses as it relates to budgeted expenses. The relief funds were deposited in January. If the final accounting of operations determine that we met our budget forecasts, this un-budgeted allocation would be warranted.
2. 7% lag: The District’s compensation study of 2020 was later incorporated into the 5-year rate structure, at a 7% lag. Staff are already compensated at less than the industry median. The Premium Pay proposal does not request raises for staff, only a single payment for past performance.
3. More money coming?: At the last Board or Directors meeting, the question of anticipated additional funding was posed. Staff would like to clarify that yes, additional funding is expected to be distributed to counties in May of this year. It will be the District’s responsibility to ask for their portion of this distribution. In the last six weeks, more Covid-related expenses have been incurred by the District but can be claimed as part of the May-2022 allocation to counties.

In summary, let’s wait a few months to see how the fiscal year expenses performed against budget, and at that time we can also take into consideration the compensation study that is less than industry median, and the consideration that the prospect of new funding will help offset much more capital and operational expenses than the Special District Covid relief funding.

² <https://www.kget.com/news/kern-county-approves-premium-pay-for-public-employees/>

³ <https://www.route-fifty.com/management/2021/11/one-county-will-give-76-million-hero-pay-public-employees-covid-response/186878/>

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

DATE: February 15, 2022

AGENDA ITEM: Discuss committee recommendation regarding Mandatory Vaccine Policy

RECOMMENDATIONS: TBD

FINANCIAL IMPACT: TBD

BACKGROUND:

The topic of vaccination against the COVID-19 virus is volatile, and guidelines from authorities continue to be in flux. The challenges of HR departments nationwide to find a standard guideline is frustrating. The District is no different.

We have found that the Cal OSHA ETS continues to be the authority on COVID-19 procedure requirements, which includes the language of exclusion pay. A helpful link provided by the California Department of Industrial Relations covers much of these requirements.

<https://www.dir.ca.gov/dosh/coronavirus/COVID19FAQs.html>

In the vaccine section of this FAQ, employers are not required to, but are allowed to mandate vaccinations.

Q: May an employer require employees to be vaccinated against COVID-19?

A: Yes. As explained by the Department of Fair Housing and Employment, an employer may require employees to receive an FDA approved vaccination against COVID-19 infection so long as the employer: does not discriminate against or harass employees or job applicants on the basis of a protected characteristic; provides reasonable accommodations related to disability or sincerely-held religious beliefs or practices; and does not retaliate against anyone for engaging in protected activity (such as requesting a reasonable accommodation).

Both our general and legal counsel have provided feedback on this option. It appears that clients are not selecting vaccine mandates for current employees, because of the likely resignation of many employees. Additionally, the precedent-setting action of the US Supreme Court staying the enforcement of the Fed OSHA ETS can open the door to employee challenges. This might prove to be a long expensive uphill battle for the District.

Further feedback from our California Special Districts Association (CSDA) representative revealed that they were unable to locate any other Special Districts in the area that have implemented a mandatory vaccine policy.

The three tables of the CDPH isolation and quarantine publication identifies what to do in three specific situations 1. Positive COVID test, 2. Unvaccinated exposed to COVID positive, and 3. Vaccinated exposed to COVID positive. A Mandatory Vaccine Policy would eliminate the need to follow the guidelines of Table 2., thus saving the District from potential “exclusion pay” expenses.

The remaining question appears to be, at what immediate cost to the District are we subjecting ourselves to, to protect against the potential costs of exclusion pay? On the one hand, it is likely that several staff members will resign. The District will incur recruiting, interviewing, hiring, and most of all training costs to bring in new staff. On the other hand, in the event that the policy is challenged, the District will face a long, uphill and costly battle to uphold the policy.

We look to the personnel committee to discuss and determine a recommended course of action for the upcoming Board of Directors meeting.

Table 1: Exclusion Requirements for Employees Who Test Positive for COVID-19 (Isolation)

<p>Requirements apply to all employees, regardless of vaccination status, previous infection, or lack of symptoms.</p>	<ul style="list-style-type: none"> ○ Employees who test positive for COVID-19 must be excluded from the workplace for at least 5 days. ○ Isolation can end and employees may return to the workplace after day 5 if symptoms are not present or are resolving, and a diagnostic specimen* collected on day 5 or later tests negative. ○ If an employee is unable or chooses not to testⁱ and their symptoms are not present or are resolving, isolation can end and the employee may return to the workplace after day 10. ○ If an employee has a feverⁱⁱ, isolation must continue and the employee may not return to work until the fever resolvesⁱⁱⁱ. ○ If an employee’s symptoms other than fever are not resolving, they may not return to work until their symptoms are resolving or until after day 10 from the positive test. ○ Employees must wear face coverings around others for a total of 10 days after the positive test, especially in indoor settings. Please refer to the section in this FAQ on face coverings for additional face covering requirements. <p>* Antigen test preferred.</p>
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Table 2: Employees Who Are Exposed to Someone with COVID-19 (Quarantine)

<p>Requirements apply to employees who are:</p> <ul style="list-style-type: none"> ○ Unvaccinated; OR ○ Vaccinated and booster-eligible⁺ but have not yet received their booster dose.⁺⁺ <p>⁺ Refer to CDC COVID-19 Booster</p>	<ul style="list-style-type: none"> ○ Employees must be excluded from the workplace for at least 5 days after their last close contact with a person who has COVID-19. ○ Exposed employees must test on day 5. ○ Quarantine can end and exposed employees may return to the workplace after day 5 if symptoms are not present and a diagnostic specimen collected on day 5 or later tests negative. ○ If an employee is unable or chooses not to test and does not have symptoms, quarantine can end and the employee may return to the workplace after day 10. ○ Employees must wear face coverings around others for a total of 10 days after exposure, especially in indoor
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<p>Shots to determine who is booster eligible.</p>	<p>settings. Please refer to the section in this FAQ on face coverings for additional face covering requirements.</p> <ul style="list-style-type: none"> ○ If an exposed employee tests positive for COVID- 19, they must follow the isolation requirements above in Table 1. ○ If an exposed employee develops symptoms, they must be excluded pending the results of a test. ○ Employees are strongly encouraged to get vaccinated or boosted.
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†Employers are not required to exclude asymptomatic employees in this category if:

- A negative diagnostic test is obtained within 3-5 days after last exposure to a case;
- Employee wears a face covering around others for a total of 10 days (please refer to the section in this FAQ on [face coverings](#) for additional face covering requirements); and
- Employee continues to have no symptoms.

Table 3: Employees Who Are Exposed to Someone with COVID-19 (No Quarantine Required)

<p>Requirements apply to employees who are:</p> <ul style="list-style-type: none"> ○ Boosted; OR ○ Vaccinated, but not yet booster-eligible.× <p>× Refer to CDC COVID-19 Booster Shots to determine who is booster eligible.</p>	<p>Employees do not need to quarantine if they:</p> <ul style="list-style-type: none"> ○ Test on day 5 with a negative result. ○ Wear face coverings around others for 10 days after exposure, especially in indoor settings. Please refer to the section in this FAQ on face coverings for additional face covering requirements. ○ If employees test positive, they must follow isolation recommendations above. ○ If employees develop symptoms, they must be excluded pending the results of a test.
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In addition to the above, pursuant to section 3205(c)(10)(E), when an order to isolate, quarantine, or exclude an employee is issued by a local or state health official, the employee shall not return to work until the period of isolation or quarantine is completed or the order is lifted even if the order exceeds the specified exclusion requirements in the ETS or CDPH recommendation.

2. **Q: What if tests cannot be obtained following a close contact?**

A: If employees covered by Table 2 cannot be tested as required, quarantine must continue for at least 10 days as explained in the table. If employees covered by Table 3 cannot be tested on day 5, employers should follow the ETS. For vaccinated close contacts, as of January 14, 2022, that means wearing a face covering and maintaining six feet of distance for 14 days following the close contact.

3. **Q: What happens if a COVID-19 case returns to work in compliance with the ETS and CDPH guidance but is still be with the definition of "high risk exposure period"?**

A: In some circumstances, a COVID-19 case can return to work in compliance with the ETS and CDPH guidance while still within the definition of "high risk exposure period." As long as that person complies with the return to work requirements, then people who spend 15 minutes or more within six feet of that person will not be considered to have a "close contact" under the ETS.

i Employers may require employees submit to viral testing for COVID-19. Please refer to the [FAQ from DFEH](#) for further information.

ii A fever is a measured body temperature of 100.4 degrees Fahrenheit or higher.

iii A fever resolves when 24 hours have passed with no fever, without the use of fever-reducing medications.



Hidden Valley Lake Community Services District

19400 Hartmann Road
Hidden Valley Lake, CA 95467
(707) 987-9201

Strategic Plan

2013-2018

(UPDATE 3-8-17)

10/2/2021

10/19/2021

~~11/16/2021~~ Postponed



Our Mission

The mission of the Hidden Valley Lake Community services District is to provide, maintain and protect our community's water.

Core Values

- ***Public Health***
- ***Customer Service-Reach all customers***
- ***Cost-Effectiveness***
- ***Integrity/Transparent***
- ***Organizational Excellence***
- ***Reliability***
- ***Stewardship-Long term health & welfare of our water sources***
It is the District's responsibility to be the stewards, protectors, and keepers of that source
- ***Innovation***

Goals

- ***Deliver High Quality Water and Wastewater Services***
The quality of the water depends on an efficient and reliable Infrastructure and must be the #1 Goal
 - Define high quality water***
Water that not only meets the required standards but reduce levels below the required levels
 - Quality Reliability***
Implement & Enforce Backflow Criteria

- **Maintain & Achieve Financial Stability-**
Through high net worth
Supply
Growth
Innovation
High net worth/ good cashflow/ improve Ratepayer equity 10/2/2021
- **Expand Education and Outreach**
Monthly Newsletter
AMI Education
Community Events
- **Offer Innovative Services**
FLASHES
Metering
Water Truck Services
- **Refine Governance and Administrative Processes**
Approved Employee Manual
Entered into an agreement with a Labor Attorney

Situational Analysis

No change in financial reserves as they are still nearly depleted. There is an ever-growing list of deferred-maintenance activities, no formal capital improvement plan to sustain our infrastructure, and a portion of the District's water rights remain unsecured. Like nearly all water utilities, we are working within an increasingly complex and sophisticated regulatory framework, additional operating protocols & constraints and increasingly stringent water quality standards.

We are still at a crossroads and must make smart choices that will define the character of our organization for years to come.

Challenges

Our top challenges:

- A. Financial health of the District-The District continues to covered water and to a lesser extent, sewer service operating costs by deferring maintenance. The repercussions of deferring maintenance are now being recognized through predictable infrastructure failures such as water mainline breaks and Sewer I & I; along with the increased costs associated with repairing or replacing equipment, pipelines and facilities.
- B. Of equal concern, is the debilitating effect funding shortfalls have on our ability to pursue new opportunities. It takes money to prepare grant requests, to retain personnel who

can research and assess the feasibility of implementing new opportunities, to obtain matching funds and loans and to advocate on behalf of the District. The District is currently not well positioned, financially, to pursue new opportunities or solve existing issues.

- C. In addition to replacing aging infrastructure and strengthening our financial position, we must secure and protect the District's water supply. In 2012 we submitted a "Petition for Change" to the State Water Resources Control Board's Division of Water Rights – a process through which we intend to solidify the District's water rights to current and future water supplies. The Petition for Change, although largely a "paper study" as opposed to the traditional "brick and mortar" project, could easily take five years to complete and cost in excess of \$300,000.
- D. The California Department of Public Health has adopted stringent drinking water standards for hexavalent chromium (Cr6) of 10ppb. The District's annual average for Cr6 is 11.1ppb. We now know the cost required to comply with the forthcoming (Dec. 31, 2019) drinking water standard for hexavalent chromium. (Treatment \$2.5M Well \$1.2M)
- E. The District must find and secure a "new & approved" water source to address the meter moratorium. This is only a small fraction of the solution as the District then needs to drill a new well, install the treatment system, SCADA system, meet new security standards and build the infrastructure to deliver this new water source to the system to include a chlorine contact structure and booster pump facility.
(It is expected that this can be done in conjunction with meeting all State requirements for item D, the Chrome 6 requirements, if the new water source is below 10.0ppb.)
- F. The Putah Creek underflow replenishment requirement by the State Water Board creates many issue for the community, environment and water basin. Several are the proliferation of non-native species that disadvantages the native species of frogs and the exportation of our valuable water resource from a water basin that is self-sufficient, self-reliant and sustainable; all within our own closed loop system. This water exportation is magnified during times of drought and sends a poor message to the public as the District pumps thousands of gallons into Putah Creek, simply to be sucked up by local farmers and never making the intended destination. Additional water must then be wasted down the creek to make up for this diversion of water further exasperation the issue.

Five-Year Vision

The five-year vision as portrayed in the 2013-2018 Strategic Plan has not played out as described. The economy continued to pause...giving us this chance to reevaluate the direction our district is going and the opportunities that are before us today. We now have an opportunity to move in a new direction to meet our Mission Statement, Core Values and Goals.

Goals

Goal: Deliver High Quality Water and Wastewater Services

1A. Secure and protect the water supply

As a part of this strategic plan, we will take the following actions:

- Amend and expand water rights
 - Water Rights Petition for Change
 - Update analysis of future water demands
- Increase knowledge of watershed and factors impacting quantity and quality of water supply
 - Expand water quality monitoring program
 - Expand groundwater elevation monitoring program
 - Compile library of technical studies and associated documents
 - Evaluate risk of “emerging contaminants”
 - Hexavalent chromium
 - Endocrine disrupters
 - And now 1,2,3-Trichloropropane at 5 parts per trillion (ppt)
- Increase understanding of surface water – groundwater interactions within the Coyote Valley groundwater basin
- Promote stewardship of Coyote Valley Groundwater Basin
 - Monitor and participate in County land use planning activities
 - Support local watershed protection groups

1B. Maintain and enhance sewer infrastructure

As a part of this strategic plan, we will take the following actions to upgrade the District’s sewer infrastructure:

- Complete inventory/catalog of sewer infrastructure
- Implement updated Sewer System Management Plan (SSMP)
 - Expand systematic sewer maintenance cleaning program
 - Implement systematic service line replacement program
- Implement Sewer Capital Improvement Plan

1C. Maintain and enhance water infrastructure

As a part of this strategic plan, we will take the following actions to upgrade the District's water infrastructure:

- Complete inventory/catalog of water infrastructure
- Implement Water Capital Improvement Plan
- Implement leak detection program
- Implement systematic water meter replacement program
It is now a viable option to replace traditional water meters with smart meters due to lost revenue capture. Industry standard conservatively estimates that you can see an average revenue increase of \$2 to \$3 per connection with the installation of smart meters. That would be an additional income of \$5K to \$7.5K per month that would be used to pay on a loan coupled with an associated 50/50 matching grant. To add an additional margin for error, the potential Verizon cell tower rental site is expected to generate \$1.7K per month toward a matching loan payment as well.

1D. Enhance site security for all facilities and infrastructure

As a part of this strategic plan we will construct enclosures/housing for water supply wells.

1E. Evaluate flood control

As a part of this strategic plan we will:

- Identify current level of flood protection provided by existing facilities
- Implement facilities maintenance program
- Develop dedicated source of funding
The District has identified a potential opportunity to move the community forward through a public, private partnership to address flooding issues, storm culverts and ditch maintenance. Ultimately, it is staff's recommendation that Lake County Water Resources be the final responsible agency if a funding source can be agreed upon. This would save the sewer enterprise account thousands of dollars annually and bring the District into compliance with funding regulations.
 1. Lake County Water Resources has the expertise, finances and ability to place a property tax on the ballot to cover the expenses of maintaining the Putah Creek levee, storm basin & pump, culverts and ditches throughout Hidden Valley Lake. If passed, the Association and CSD would deed specific properties to Lake County Water Resources as they would have the revenue stream to maintain the facilities.
 2. Prior to a land transfer to Lake County Water Resources, and through the generous donation of a private land owner, the District would merge the existing storm basin and this new property (Portions of this land may be retained by the District which would require the land to be subdivided first) allowing Lake County Water Resources to remove the eastern basin

wall/levee so storm water could naturally flow by gravity to Putah Creek. This would reduce the need for the pump station and likely the flooding we have seen in recent months.

Goal: Maintain Financial Stability

We will maintain financial stability and equitable rates.

Water and sewer reserves fall short of the District's needs and requirements for grants and loans.

2A. Update fiscal policies to promote financial stability

In order to maintain and enhance the District's credit rating we will:

- Develop reserve fund policies
- Fund depreciation

2B. Adopt fixed asset management plan

We will develop a fixed asset management plan which will form the basis for determining appropriate funding levels for infrastructure and other fixed asset depreciation.

2C. Expand our ability to track and manage financial data

To enhance our ability to track and analyze financial data, we will:

- Upgrade administrative computer system
- Monitor trends and develop long-term fiscal projections
- Improve cost tracking by activity/project

2D. Ensure rates are equitable and promote financial stability

We will commission a third-party water, sewer and miscellaneous fee study to determine the financially prudent revenue stream required to execute this strategic plan.

2E. Identify sustainable funding mechanism for flood control facilities

(This is a repeat of item 1E. The two could be combined)

There is currently no dedicated revenue stream for funding operation and maintenance of our existing flood control facilities, nor expansion of flood control facilities or responsibilities should the District be required to obtain a National Pollutant Discharge Elimination System (NPDES) storm water discharge permit in the future. As part of this strategic plan we will conduct an analysis of current and future flood control funding requirements, and identify potential funding sources.

Goal: Expand Education and Outreach

We will expand education and outreach programs to enhance customer awareness of District services and promote government transparency.

3A. Expand customer education about the District and our services

Nationwide, the cost of providing safe, reliable municipal drinking water has risen steadily and often, -from the customer's perspective, for unknown or unsubstantiated reasons. A frequently heard complaint is that customers are being told to conserve water, which they do, and are subsequently "rewarded" with increased water rates. In general, water utility customers are unaware of the true cost of producing and delivering municipal drinking water *or of the financial impact that new and increasingly stringent regulations have on the cost of these services*. Similarly, they are often not fully aware of the water utility's services, or its responsibilities to maintain its sewer and drinking water infrastructure.

Coupled with the need to better educate customers is the related task of expanding the modes of communication. Among some demographics, electronic social media has become the preferred mode of communication. Disseminating information via social media is less expensive and often more effective than newsletters and other traditional means. As a part of this strategic plan, we will:

- Familiarize customers with the scope and breath of District services and the true cost of providing those services
- Utilize electronic social media, *starting with a new and improved Website*, to disseminate information

3B. Educate customers about resource conservation and pollution prevention

To promote resource stewardship, we will continue to educate customers and increase public awareness of water conservation, *the cost of doing business*, and will also designate funding to expand programs to educate the public about:

- Sewer lateral maintenance
- Stormwater management
- Safe disposal of grease, cleaning agents, pharmaceuticals and other household wastes

3C. Expand customer service training for employees

The District will expand and formalize its employee customer service training program to reflect the evolving functions of the District and the expanding role of electronic media. Specifically, the District will:

- Provide formal training (webinar, video, lectures)
- Initiate an annual customer satisfaction survey

Goal: Offer Innovative Services

4A. Leverage District resources to generate revenue

The District possesses expertise, equipment, and infrastructure that could be used to generate revenue and/or provide additional services to the community. As a part of this strategic plan we will:

- Expand solar power generation capacity
- Investigate the feasibility of wind power generation
- Investigate feasibility of providing facilities for the provision of internet services
- Investigate feasibility of converting sludge to marketable products
- Investigate feasibility of rainwater capture financing and installation
- Investigate feasibility of providing water/wastewater quality laboratory analysis services
- Provide expertise and intellectual capital to other organizations
 - Billing services
 - Consulting/contractor services
- Rent/lease heavy equipment
- It is now a viable option to install a hydro turbine at the base of the dam (Per Schneider Electric's evaluation & their grant knowledge) to offset operational costs of a well in that location. Grants are currently available which may provide 50 to 100% of the funding.

4B. Pursue partnerships and strategic alliances to develop revenue-generating activities

We will cultivate partnerships and alliances through participation in integrated regional water management planning efforts and water industry organizations such as the Association of California Water Agencies, and where appropriate, through political advocacy. Specifically, we will:

- Actively participate in the Westside Sacramento Integrated Regional Water

Management Plan group

- Promote and facilitate communication between water purveyors and wastewater service providers in the Upper Putah Creek drainage
- Cultivate relations with local, State and Federal elected officials

Goal: Refine Governance and Administration

5A. Update governance procedures to promote efficiency and transparency

To improve Board governance we will adopt Board of Director Rules and Procedures to guide the conduct of Board meetings, communication among individual Board members, communication between the Board and District staff, and communication between individual Board members and District staff:

5B. Update administrative processes to enhance customer service

- Implement a paperless service order program and promote electronic billing to improve customer service and reduce administrative costs
- Automate meter reading to improve customer service, reduce administrative costs, and improve records retention and retrieval
- Utilize network system/cloud services to improve records retention and retrieval, and enhance preservation of District records in the event of disaster
- Implement an automated call system to improve customer service and enhance emergency response capabilities

5C. Conduct customer satisfaction surveys

We have never conducted a customer satisfaction survey and have historically received comparatively little feedback from our customers regarding services provided, or potential interest in new or expanded services. To assess the appropriateness and quality of our services, we will conduct annual web-based customer satisfaction surveys to assess the District's ability to provide services, and the need or interest in providing additional services.

5D. Continuously update human resources policies and practices to recruit and retain skilled employees

- Maintain up-to-date job descriptions to reflect current and future staffing needs

- Provide competitive compensation to attract and retain staff
- Develop staff skills and capabilities that will enhance District's ability to provide services
- Provide training/cross-training and offer education reimbursements to facilitate development of staff skills and capabilities

5E. Review organizational structure and staffing needs

As a part of this strategic plan, we will review our organizational structure and staff composition to ensure that the District's organizational and staffing capabilities are aligned with current and future needs.

UNDER REVIEW

Strategic Plan Updates

To ensure this Strategic Plan remains functional, practical, and continues to address the current needs of the District we will review and update the plan annually, prior to adoption of the District's budget for the following fiscal year. As a part of this annual review we will:

- Identify specific elements of the Strategic Plan to be initiated and/or completed in the next fiscal year
- Measure our performance toward achieving the Strategic Plan's goals
- Publish a report summarizing the progress made and any changes with respect to the Strategic Plan goals, strategies or initiatives

UNDER REVIEW