



**Hidden Valley Lake Community Services District  
Finance Committee Meeting  
Tuesday November 12, 2024– 12:30 p.m.  
19400 Hartmann Road, Hidden Valley Lake, Ca.**

- 1) CALL TO ORDER**
- 2) PLEDGE OF ALLEGIANCE**
- 3) ROLL CALL**
- 4) APPROVAL OF AGENDA**
- 5) DISCUSSION AND POSSIBLE RECOMMENDATION: Monthly Financials**
- 6) DISCUSSION AND POSSIBLE RECOMMENDATION: Projects Update**
- 7) DISCUSSION AND POSSIBLE RECOMMENDATION: Acceptance of NBS Rate Study Proposal and Authorize the General Manager to execute an agreement for services contract with NBS for Water, Sewer, and Recycled Rates**
- 8) DISCUSSION AND POSSIBLE RECOMMENDATION: Budgeting Lean Six Sigma in the 25/26 FY Budget**
- 9) PUBLIC COMMENT**
- 10) COMMITTEE MEMBER COMMENT**
- 11) ADJOURN**

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

In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting, please contact the District Office at 987-9201 at least 48 hours prior to the scheduled meeting.

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

VENDOR SET: 01 Hidden Valley Lake

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
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	4,669.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,590.52
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	164.50
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	537.28
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	21,964.24
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,718.22
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	2,944.88
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	512.05
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,715.54
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,245.64
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	1,515.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	69.88
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,710.93
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	264.73
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	87.41
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,851.05
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,425.50
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,803.25
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	883.02
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,035.39
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	485.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	384.08
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	4,736.88

VENDOR SET: 01 Hidden Valley Lake

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
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	50.43
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	213.08
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	4,957.32
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	63.65
01-3051	BARBARA DEMARCO			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	33.50
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	104.99
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	162.50
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,868.63
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	321.60
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3115	FERGUSON WATERWORKS # 142			N		FUND TOTAL FOR VENDOR	80.89
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	29.88
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	245.42
01-47	BRELJE AND RACE LABS, INC			N		FUND TOTAL FOR VENDOR	1,187.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	169.79
01-82	E & M ELECTRIC & MACHINER			N		FUND TOTAL FOR VENDOR	1,410.00
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	6,030.18
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00
*** FUND TOTALS ***							94,753.85

VENDOR SET: 01 Hidden Valley Lake

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	1,026.44
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	4,669.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,604.24
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	537.28
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	153.75
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	21,964.22
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,739.32
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	757.05
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	512.04
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,795.63
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,245.61
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	1,515.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	69.85
01-2567	ASSOCIATION OF CALIFORNIA			N		FUND TOTAL FOR VENDOR	16,860.00
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,710.92
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	264.71
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	87.41
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,521.94
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,149.00
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	77,953.64
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,803.25
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	883.02
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	4,680.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,262.38

VENDOR SET: 01 Hidden Valley Lake

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
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,267.81
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	485.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	384.08
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	4,736.88
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	50.42
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	213.08
01-3023	JOSEPH A LAYMON			N		FUND TOTAL FOR VENDOR	4,957.31
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	63.65
01-3051	BARBARA DEMARCO			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	33.50
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	104.98
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	150.00
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	87.50
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,868.62
01-3093	LAKE COUNTY WASTE Solutio			N		FUND TOTAL FOR VENDOR	321.59
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	84,205.00
01-3102	CHRISTOPER V. LARSEN			N		FUND TOTAL FOR VENDOR	4,252.15
01-3103	MIDDLETOWN RANCHERIA			N		FUND TOTAL FOR VENDOR	13,847.73
01-3108	ALPHA CM, INC			N		FUND TOTAL FOR VENDOR	4,552.00
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3115	FERGUSON WATERWORKS # 142			N		FUND TOTAL FOR VENDOR	365.04
01-3116	KELLY REESE			N		FUND TOTAL FOR VENDOR	29.88
01-3119	GINNLAW, P.C.			N		FUND TOTAL FOR VENDOR	1,400.00
01-3123	KIMBALL MIDWEST			N		FUND TOTAL FOR VENDOR	245.42
01-8	AT&T			N		FUND TOTAL FOR VENDOR	169.78
01-82	E & M ELECTRIC & MACHINER			N		FUND TOTAL FOR VENDOR	1,410.00

VENDOR SET: 01 Hidden Valley Lake  
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
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	20,424.34
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	146.00
*** FUND TOTALS ***							312,902.46

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR				N	FUND TOTAL FOR VENDOR	504.15
*** FUND TOTALS ***							504.15
*** REPORT TOTALS ***			408,160.46				408,160.46

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	384.08
120 2088	SURVIVOR BENEFITS - PERS	13.72
120 2090	PERS PAYABLE	3,425.17
120 2091	FIT PAYABLE	5,122.54
120 2092	CIT PAYABLE	1,991.32
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	782.25
120 2095	S D I PAYABLE	593.45
120 2099	DEFERRED COMP - 457 PLAN	1,400.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,696.93
120 5-00-5060	GASOLINE, OIL & FUEL	883.02
120 5-00-5061	VEHICLE MAINT	5,890.47
120 5-00-5075	BANK FEES	132.50CR
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	6,463.38
120 5-00-5092	POSTAGE & SHIPPING	897.05
120 5-00-5121	LEGAL SERVICES	162.50
120 5-00-5130	PRINTING & PUBLICATION	659.09
120 5-00-5135	NEWSLETTER	97.50
120 5-00-5145	EQUIPMENT RENTAL	213.08
120 5-00-5148	OPERATING SUPPLIES	3,553.02
120 5-00-5150	REPAIR & REPLACE	5,155.02
120 5-00-5155	MAINT BLDG & GROUNDS	603.03
120 5-00-5156	CUSTODIAL SERVICES	1,540.00
120 5-00-5160	SLUDGE DISPOSAL	1,187.00
120 5-00-5191	TELEPHONE	971.80
120 5-00-5192	ELECTRICITY	6,030.18
120 5-00-5193	OTHER UTILITIES	321.60
120 5-00-5194	IT SERVICES	3,196.43
120 5-00-5195	ENV/MONITORING	4,425.50

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5315	SAFETY EQUIPMENT	137.36
120 5-10-5010	SALARIES & WAGES	448.80
120 5-10-5020	EMPLOYEE BENEFITS	7,760.67
120 5-10-5021	RETIREMENT BENEFITS	2,371.86
120 5-10-5090	OFFICE SUPPLIES	104.99
120 5-10-5170	TRAVEL MILEAGE	2,552.27
120 5-10-5175	EDUCATION / SEMINARS	99.50
120 5-10-5179	ADM MISC EXPENSES	398.48
120 5-30-5010	SALARIES & WAGES	329.98
120 5-30-5020	EMPLOYEE BENEFITS	8,637.07
120 5-30-5021	RETIREMENT BENEFITS	1,904.79
120 5-30-5090	OFFICE SUPPLIES	10.99
120 5-30-5170	TRAVEL MILEAGE	50.43
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
120 5-40-5175	EDUCATION / SEMINARS	392.50
120 5-70-7202	DISASTER MITIGATION	7,605.51
	** FUND TOTAL **	94,753.85
130 1052	ACCTS REC WATER USE	1,026.44
130 2075	AFLAC	384.08
130 2088	SURVIVOR BENEFITS - PERS	14.18
130 2090	PERS PAYABLE	3,464.76
130 2091	FIT PAYABLE	5,128.54
130 2092	CIT PAYABLE	1,999.21
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	789.98
130 2095	S D I PAYABLE	599.28
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.00
130 5-00-5025	RETIREE HEALTH BENEFITS	1,696.92
130 5-00-5060	GASOLINE, OIL & FUEL	883.02
130 5-00-5061	VEHICLE MAINT	4,957.31
130 5-00-5075	BANK FEES	132.50CR
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	23,323.36
130 5-00-5092	POSTAGE & SHIPPING	897.04
130 5-00-5121	LEGAL SERVICES	4,767.50
130 5-00-5123	OTHER PROFESSIONAL SERVICES	153.75
130 5-00-5130	PRINTING & PUBLICATION	494.57
130 5-00-5135	NEWSLETTER	97.50
130 5-00-5145	EQUIPMENT RENTAL	213.08
130 5-00-5148	OPERATING SUPPLIES	1,267.81
130 5-00-5150	REPAIR & REPLACE	4,877.80
130 5-00-5155	MAINT BLDG & GROUNDS	248.38
130 5-00-5156	CUSTODIAL SERVICES	1,540.00
130 5-00-5191	TELEPHONE	971.77
130 5-00-5192	ELECTRICITY	20,424.34



SORTED BY FUND

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5193	OTHER UTILITIES	321.59
130 5-00-5194	IT SERVICES	5,458.80
130 5-00-5195	ENV/MONITORING	2,149.00
130 5-00-5315	SAFETY EQUIPMENT	137.36
130 5-10-5010	SALARIES & WAGES	448.74
130 5-10-5020	EMPLOYEE BENEFITS	7,760.65
130 5-10-5021	RETIREMENT BENEFITS	2,371.84
130 5-10-5090	OFFICE SUPPLIES	104.98
130 5-10-5170	TRAVEL MILEAGE	2,552.17
130 5-10-5175	EDUCATION / SEMINARS	99.50
130 5-10-5179	ADM MISC EXPENSES	398.44
130 5-30-5010	SALARIES & WAGES	337.46
130 5-30-5020	EMPLOYEE BENEFITS	8,637.07
130 5-30-5021	RETIREMENT BENEFITS	1,944.85
130 5-30-5090	OFFICE SUPPLIES	10.98
130 5-30-5170	TRAVEL MILEAGE	50.42
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
130 5-40-5175	EDUCATION / SEMINARS	392.50
130 5-70-7202	DISASTER MITIGATION	7,605.50
130 5-70-7204	RELIABLE WATER SUPPLY	186,210.52
	** FUND TOTAL **	312,902.46
215 5-00-5123	OTHER PROFESSIONAL SERVICES	504.15
	** FUND TOTAL **	504.15

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\*\* TOTAL \*\* 408,160.46

NO ERRORS

SELECTION CRITERIA

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

REPORTING: PAID ITEMS ,G/L DIST

=====PAYMENT DATES=====      =====ITEM DATES=====      =====POSTING DATES=====  
PAID ITEMS DATES      : 10/01/2024 THRU 10/31/2024      0/00/0000 THRU 99/99/9999      0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

REPORT SEQUENCE: FUND  
G/L EXPENSE DISTRIBUTION: YES  
CHECK RANGE: 000000 THRU 999999  
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120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,930,630.00</u>	<u>213,449.99</u>	<u>896,937.01</u>	<u>2,033,692.99</u>	<u>30.61</u>
TOTAL REVENUES	<u>2,930,630.00</u>	<u>213,449.99</u>	<u>896,937.01</u>	<u>2,033,692.99</u>	<u>30.61</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,364,532.00	44,597.65	488,708.37	875,823.63	35.82
ADMINISTRATION	499,830.00	44,686.81	192,310.69	307,519.31	38.48
FIELD	493,250.00	33,688.78	179,689.85	313,560.15	36.43
DIRECTORS	73,582.00	4,867.74	18,293.46	55,288.54	24.86
CAPITAL PROJECTS & EQUIP	<u>428,875.00</u>	<u>7,605.51</u>	<u>18,296.86</u>	<u>410,578.14</u>	<u>4.27</u>
TOTAL EXPENDITURES	<u>2,860,069.00</u>	<u>135,446.49</u>	<u>897,299.23</u>	<u>1,962,769.77</u>	<u>31.37</u>
REVENUES OVER/(UNDER) EXPENDITURES	70,561.00	78,003.50 (	362.22)	70,923.22	0.51-

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	200.00	300.00	40.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	9,000.00	39.00	2,371.20	6,628.80	26.35
120-4050 SALES OF RECLAIMED WATER	183,611.00	26,821.78	132,045.79	51,565.21	71.92
120-4111 COMM SEWER USE	85,538.00	9,554.68	37,592.38	47,945.62	43.95
120-4112 GOV'T SEWER USE	1,200.00	144.74	551.69	648.31	45.97
120-4116 SEWER USE CHARGES	2,059,031.00	173,281.76	695,578.99	1,363,452.01	33.78
120-4210 LATE FEE	32,000.00	3,543.98	14,573.19	17,426.81	45.54
120-4300 MISC INCOME	500.00	0.50	25.66	474.34	5.13
120-4310 OTHER INCOME	500.00	63.55	683.83 (	183.83)	136.77
120-4320 FEMA/Caloes GRANTS	0.00	0.00	10,220.83 (	10,220.83)	0.00
120-4325 GRANTS	121,875.00	0.00	0.00	121,875.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	3,000.00	0.00	3,093.45 (	93.45)	103.12
120-4580 TRANSFERS IN	433,875.00	0.00	0.00	433,875.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,930,630.00</b>	<b>213,449.99</b>	<b>896,937.01</b>	<b>2,033,692.99</b>	<b>30.61</b>

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	35,000.00	0.00	29,597.51	5,402.49	84.56
120-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	( 198.02)	2,347.36	16,659.64	12.35
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	883.02	4,372.43	25,627.57	14.57
120-5-00-5061 VEHICLE MAINT	30,000.00	5,890.47	24,854.31	5,145.69	82.85
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	157,500.00	0.00	152,600.99	4,899.01	96.89
120-5-00-5075 BANK FEES	35,000.00	2,410.39	8,729.57	26,270.43	24.94
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000.00	6,463.38	7,321.82	6,678.18	52.30
120-5-00-5092 POSTAGE & SHIPPING	10,000.00	897.05	3,807.12	6,192.88	38.07
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	162.50	1,205.88	18,794.12	6.03
120-5-00-5122 ENGINEERING SERVICES	75,000.00	0.00	355.40	74,644.60	0.47
120-5-00-5123 OTHER PROFESSIONAL SERVICE	37,000.00	0.00	539.75	36,460.25	1.46
120-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	659.09	2,051.74	5,948.26	25.65
120-5-00-5135 NEWSLETTER	1,000.00	97.50	97.50	902.50	9.75
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	213.08	774.32	5,725.68	11.91
120-5-00-5148 OPERATING SUPPLIES	90,000.00	3,553.02	28,101.31	61,898.69	31.22
120-5-00-5150 REPAIR & REPLACE	185,000.00	5,153.27	108,282.27	76,717.73	58.53
120-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	603.03	16,873.45	( 1,373.45)	108.86
120-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	5,405.00	13,095.00	29.22
120-5-00-5157 SECURITY	5,000.00	0.00	1,204.78	3,795.22	24.10
120-5-00-5160 SLUDGE DISPOSAL	50,000.00	1,187.00	1,187.00	48,813.00	2.37
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	971.80	5,630.73	12,369.27	31.28
120-5-00-5192 ELECTRICITY	155,000.00	6,030.18	32,288.37	122,711.63	20.83
120-5-00-5193 OTHER UTILITIES	3,500.00	321.60	967.53	2,532.47	27.64
120-5-00-5194 IT SERVICES	35,000.00	3,196.43	5,205.43	29,794.57	14.87
120-5-00-5195 ENV/MONITORING	50,000.00	4,425.50	16,937.75	33,062.25	33.88
120-5-00-5198 ANNUAL OPERATING FEES	27,000.00	0.00	0.00	27,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	137.36	2,109.05	1,390.95	60.26
120-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	170.00	80.00	68.00
120-5-00-5580 TRANSFERS OUT	154,075.00	0.00	25,690.00	128,385.00	16.67
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00

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

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,364,532.00	44,597.65	488,708.37	875,823.63	35.82

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

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	304,914.00	31,399.04	105,648.45	199,265.55	34.65
120-5-10-5020 EMPLOYEE BENEFITS	109,179.00	7,760.67	31,044.80	78,134.20	28.43
120-5-10-5021 RETIREMENT BENEFITS	70,537.00	2,371.86	47,541.17	22,995.83	67.40
120-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	104.99	1,647.93	2,352.07	41.20
120-5-10-5170 TRAVEL MILEAGE	5,000.00	2,552.27	3,912.36	1,087.64	78.25
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	99.50	1,725.31	3,274.69	34.51
120-5-10-5179 ADM MISC EXPENSES	1,200.00	398.48	790.67	409.33	65.89
<b>TOTAL ADMINISTRATION</b>	<b>499,830.00</b>	<b>44,686.81</b>	<b>192,310.69</b>	<b>307,519.31</b>	<b>38.48</b>

120-SEWER ENTERPRISE FUND  
FIELD  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	292,691.00	23,085.50	95,209.11	197,481.89	32.53
120-5-30-5020 EMPLOYEE BENEFITS	121,533.00	8,637.07	36,485.07	85,047.93	30.02
120-5-30-5021 RETIREMENT BENEFITS	64,526.00	1,904.79	45,693.47	18,832.53	70.81
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	397.47	2,102.53	15.90
120-5-30-5063 CERTIFICATIONS	2,000.00	0.00	125.00	1,875.00	6.25
120-5-30-5090 OFFICE SUPPLIES	1,000.00	10.99	161.76	838.24	16.18
120-5-30-5170 TRAVEL MILEAGE	5,000.00	50.43	1,118.47	3,881.53	22.37
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	499.50	3,500.50	12.49
<b>TOTAL FIELD</b>	<b>493,250.00</b>	<b>33,688.78</b>	<b>179,689.85</b>	<b>313,560.15</b>	<b>36.43</b>



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	1,076.60	1,923.40	35.89
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	23.00	207.00	10.00
120-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,200.34	16,801.36	42,950.64	28.12
120-5-40-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	5,000.00	392.50	392.50	4,607.50	7.85
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	73,582.00	4,867.74	18,293.46	55,288.54	24.86

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

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	0.00	25,000.00	0.00
120-5-70-7202 DISASTER MITIGATION	351,875.00	7,605.51	18,296.86	333,578.14	5.20
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	52,000.00	0.00	0.00	52,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>428,875.00</b>	<b>7,605.51</b>	<b>18,296.86</b>	<b>410,578.14</b>	<b>4.27</b>
<b>TOTAL EXPENDITURES</b>	<b>2,860,069.00</b>	<b>135,446.49</b>	<b>897,299.23</b>	<b>1,962,769.77</b>	<b>31.37</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>70,561.00</b>	<b>78,003.50</b>	<b>( 362.22)</b>	<b>70,923.22</b>	<b>0.51-</b>

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

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>8,650,128.00</u>	<u>460,637.79</u>	<u>3,219,262.44</u>	<u>5,430,865.56</u>	<u>37.22</u>
TOTAL REVENUES	<u>8,650,128.00</u>	<u>460,637.79</u>	<u>3,219,262.44</u>	<u>5,430,865.56</u>	<u>37.22</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	6,306,542.00	75,394.57	1,453,443.83	4,853,098.17	23.05
ADMINISTRATION	507,830.00	44,686.69	192,310.23	315,519.77	37.87
FIELD	501,450.00	34,255.19	181,999.84	319,450.16	36.29
DIRECTORS	77,982.00	4,867.68	18,293.22	59,688.78	23.46
CAPITAL PROJECTS & EQUIP	<u>5,533,007.00</u>	<u>189,563.87</u>	<u>564,196.48</u>	<u>4,968,810.52</u>	<u>10.20</u>
TOTAL EXPENDITURES	<u>12,926,811.00</u>	<u>348,768.00</u>	<u>2,410,243.60</u>	<u>10,516,567.40</u>	<u>18.65</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 4,276,683.00)	111,869.79	809,018.84	( 5,085,701.84)	18.92-

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	15,000.00	2,790.00	7,110.00	7,890.00	47.40
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	0.00	459.00	1,186.00	27.90
130-4040 LIEN RECORDING FEES	1,200.00	99.36	596.16	603.84	49.68
130-4045 AVAILABILITY FEES	32,000.00	96.00	9,424.80	22,575.20	29.45
130-4110 COMM WATER USE	168,824.00	12,488.73	56,493.12	112,330.88	33.46
130-4111 BULK WATER SALES	32,000.00	13,133.83	44,751.42 (	12,751.42)	139.85
130-4112 GOV'T WATER USE	7,400.00	701.66	2,666.29	4,733.71	36.03
130-4115 WATER USE	3,104,882.00	298,238.12	1,250,117.21	1,854,764.79	40.26
130-4210 LATE FEE	57,000.00	6,017.11	25,721.21	31,278.79	45.12
130-4215 RETURNED CHECK FEE	1,000.00	0.00	200.00	800.00	20.00
130-4300 MISC INCOME	1,500.00	0.50	25.66	1,474.34	1.71
130-4310 OTHER INCOME	100.00	33.62	549.17 (	449.17)	549.17
130-4320 FEMA/CalOES GRANTS	3,822,358.00	169.86	813,327.00	3,009,031.00	21.28
130-4325 GRANTS	121,875.00	0.00	0.00	121,875.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	3,240.00	0.00	0.00	3,240.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	5,985.00	0.00	3,524.90	2,460.10	58.90
130-4580 TRANSFER IN	1,274,119.00	126,869.00	1,004,296.50	269,822.50	78.82
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
<b>TOTAL REVENUES</b>	<b>8,650,128.00</b>	<b>460,637.79</b>	<b>3,219,262.44</b>	<b>5,430,865.56</b>	<b>37.22</b>

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	35,000.00	0.00	29,597.50	5,402.50	84.56
130-5-00-5025 RETIREE HEALTH BENEFITS	19,007.00	( 198.03)	2,347.32	16,659.68	12.35
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	883.02	4,372.36	25,627.64	14.57
130-5-00-5061 VEHICLE MAINT	35,000.00	4,957.31	8,841.09	26,158.91	25.26
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	157,500.00	0.00	152,600.98	4,899.02	96.89
130-5-00-5075 BANK FEES	35,000.00	2,410.37	8,729.49	26,270.51	24.94
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000.00	23,323.36	25,545.76	9,454.24	72.99
130-5-00-5092 POSTAGE & SHIPPING	9,500.00	897.04	3,839.67	5,660.33	40.42
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	75,000.00	4,767.50	13,703.37	61,296.63	18.27
130-5-00-5122 ENGINEERING SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	153.75	693.50	24,306.50	2.77
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	0.00	15,000.00	0.00
130-5-00-5125 OPEB	13,000.00	0.00	0.00	13,000.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	494.57	1,887.21	5,612.79	25.16
130-5-00-5135 NEWSLETTER	1,200.00	97.50	97.50	1,102.50	8.13
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	213.08	774.32	34,225.68	2.21
130-5-00-5148 OPERATING SUPPLIES	10,000.00	1,267.81	4,765.45	5,234.55	47.65
130-5-00-5150 REPAIR & REPLACE	180,000.00	4,876.05	103,956.01	76,043.99	57.75
130-5-00-5155 MAINT BLDG & GROUNDS	15,500.00	248.38	16,518.78	( 1,018.78)	106.57
130-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	5,405.00	13,095.00	29.22
130-5-00-5157 SECURITY	5,000.00	0.00	1,204.77	3,795.23	24.10
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	19,000.00	971.77	5,630.63	13,369.37	29.63
130-5-00-5192 ELECTRICITY	220,000.00	20,424.34	99,994.42	120,005.58	45.45
130-5-00-5193 OTHER UTILITIES	4,000.00	321.59	967.51	3,032.49	24.19
130-5-00-5194 IT SERVICES	55,000.00	5,458.80	11,992.55	43,007.45	21.80
130-5-00-5195 ENV/MONITORING	20,000.00	2,149.00	9,259.00	10,741.00	46.30
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	0.00	0.00	30,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	0.00	0.00	0.00	0.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	137.36	2,109.05	2,890.95	42.18
130-5-00-5317 COVID-19	0.00	0.00	0.00	0.00	0.00
130-5-00-5505 WATER CONSERVATION	7,500.00	0.00	50.00	7,450.00	0.67
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	3,108.97	( 3,108.97)	0.00
130-5-00-5545 RECORDING FEES	700.00	0.00	170.00	530.00	24.29
130-5-00-5580 TRANSFERS OUT	5,125,435.00	0.00	935,281.62	4,190,153.38	18.25
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

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

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	6,306,542.00	75,394.57	1,453,443.83	4,853,098.17	23.05

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

130-WATER ENTERPRISE FUND  
ADMINISTRATION  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	304,914.00	31,399.11	105,648.50	199,265.50	34.65
130-5-10-5020 EMPLOYEE BENEFITS	109,179.00	7,760.65	31,044.72	78,134.28	28.43
130-5-10-5021 RETIREMENT BENEFITS	70,537.00	2,371.84	47,540.98	22,996.02	67.40
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	104.98	1,647.83	2,352.17	41.20
130-5-10-5170 TRAVEL MILEAGE	8,000.00	2,552.17	3,912.28	4,087.72	48.90
130-5-10-5175 EDUCATION / SEMINARS	10,000.00	99.50	1,725.31	8,274.69	17.25
130-5-10-5179 ADM MISC EXPENSES	1,200.00	398.44	790.61	409.39	65.88
<b>TOTAL ADMINISTRATION</b>	<b>507,830.00</b>	<b>44,686.69</b>	<b>192,310.23</b>	<b>315,519.77</b>	<b>37.87</b>

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	292,691.00	23,611.87	97,380.14	195,310.86	33.27
130-5-30-5020 EMPLOYEE BENEFITS	121,533.00	8,637.07	36,485.07	85,047.93	30.02
130-5-30-5021 RETIREMENT BENEFITS	64,526.00	1,944.85	45,832.48	18,693.52	71.03
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	397.47	2,102.53	15.90
130-5-30-5063 CERTIFICATIONS	1,200.00	0.00	125.00	1,075.00	10.42
130-5-30-5090 OFFICE SUPPLIES	1,000.00	10.98	161.74	838.26	16.17
130-5-30-5170 TRAVEL MILEAGE	8,000.00	50.42	1,118.44	6,881.56	13.98
130-5-30-5175 EDUCATION / SEMINARS	10,000.00	0.00	499.50	9,500.50	5.00
<b>TOTAL FIELD</b>	<b>501,450.00</b>	<b>34,255.19</b>	<b>181,999.84</b>	<b>319,450.16</b>	<b>36.29</b>



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

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	1,076.40	1,923.60	35.88
130-5-40-5020 DIRECTOR BENEFITIS	230.00	5.75	23.00	207.00	10.00
130-5-40-5030 DIRECTOR HEALTH BENEFITS	59,752.00	4,200.33	16,801.32	42,950.68	28.12
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	5,000.00	0.00	0.00	5,000.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	5,000.00	392.50	392.50	4,607.50	7.85
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>77,982.00</b>	<b>4,867.68</b>	<b>18,293.22</b>	<b>59,688.78</b>	<b>23.46</b>

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

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7012 GENERAL VEHICLES	85,000.00	0.00	86,000.00 (	1,000.00)	101.18
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	351,875.00	7,605.50	18,296.83	333,578.17	5.20
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	5,096,132.00	181,958.37	459,899.65	4,636,232.35	9.02
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>5,533,007.00</b>	<b>189,563.87</b>	<b>564,196.48</b>	<b>4,968,810.52</b>	<b>10.20</b>
<b>TOTAL EXPENDITURES</b>	<b>12,926,811.00</b>	<b>348,768.00</b>	<b>2,410,243.60</b>	<b>10,516,567.40</b>	<b>18.65</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>( 4,276,683.00)</b>	<b>111,869.79</b>	<b>809,018.84</b>	<b>( 5,085,701.84)</b>	<b>18.92-</b>

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

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

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>375,500.00</u>	<u>1,198.24</u>	<u>57,102.13</u>	<u>318,397.87</u>	<u>15.21</u>
TOTAL REVENUES	<u>375,500.00</u>	<u>1,198.24</u>	<u>57,102.13</u>	<u>318,397.87</u>	<u>15.21</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>296,860.00</u>	<u>504.15</u>	<u>255,217.49</u>	<u>41,642.51</u>	<u>85.97</u>
TOTAL EXPENDITURES	<u>296,860.00</u>	<u>504.15</u>	<u>255,217.49</u>	<u>41,642.51</u>	<u>85.97</u>
REVENUES OVER/(UNDER) EXPENDITURES	78,640.00	694.09	( 198,115.36)	276,755.36	251.93-

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

215-RECA REDEMPTION 1995-2  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	1,198.24	6,822.83	268,677.17	2.48
215-4540 DELINQUENT ASSESSMENTS	32,000.00	0.00	18,362.10	13,637.90	57.38
215-4541 DELINQ PENALTY & INTEREST	55,000.00	0.00	28,343.06	26,656.94	51.53
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	9,800.00	0.00	3,574.14	6,225.86	36.47
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	375,500.00	1,198.24	57,102.13	318,397.87	15.21

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

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	11,140.00	504.15	4,046.99	7,093.01	36.33
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	72,720.00	0.00	38,170.50	34,549.50	52.49
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	213,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>296,860.00</b>	<b>504.15</b>	<b>255,217.49</b>	<b>41,642.51</b>	<b>85.97</b>
<b>TOTAL EXPENDITURES</b>	<b>296,860.00</b>	<b>504.15</b>	<b>255,217.49</b>	<b>41,642.51</b>	<b>85.97</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>78,640.00</b>	<b>694.09</b>	<b>( 198,115.36)</b>	<b>276,755.36</b>	<b>251.93-</b>

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

218-CIEDEB REDEMPTION FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,355.00</u>	<u>0.00</u>	<u>22,220.01</u>	<u>147,134.99</u>	<u>13.12</u>
TOTAL REVENUES	<u>169,355.00</u>	<u>0.00</u>	<u>22,220.01</u>	<u>147,134.99</u>	<u>13.12</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,355.00</u>	<u>0.00</u>	<u>19,862.99</u>	<u>149,492.01</u>	<u>11.73</u>
TOTAL EXPENDITURES	<u>169,355.00</u>	<u>0.00</u>	<u>19,862.99</u>	<u>149,492.01</u>	<u>11.73</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	2,357.02 (	2,357.02)	0.00

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

218-CIEDB REDEMPTION FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	27,411.00	0.00	9,137.00	18,274.00	33.33
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	3,800.00	0.00	2,357.02	1,442.98	62.03
218-4580 TRANSFERS IN	138,144.00	0.00	10,725.99	127,418.01	7.76
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>169,355.00</b>	<b>0.00</b>	<b>22,220.01</b>	<b>147,134.99</b>	<b>13.12</b>

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

218-CIEDB REDEMPTION FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	39,726.00	0.00	19,862.99	19,863.01	50.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,425.00	0.00	0.00	3,425.00	0.00
218-5-00-5599 PRINCIPAL PMT	126,204.00	0.00	0.00	126,204.00	0.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	169,355.00	0.00	19,862.99	149,492.01	11.73
TOTAL EXPENDITURES	169,355.00	0.00	19,862.99	149,492.01	11.73
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	2,357.02 (	2,357.02)	0.00

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



219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,095.00</u>	<u>0.00</u>	<u>25,702.05</u>	<u>6,392.95</u>	<u>80.08</u>
TOTAL REVENUES	<u>32,095.00</u>	<u>0.00</u>	<u>25,702.05</u>	<u>6,392.95</u>	<u>80.08</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,095.00</u>	<u>0.00</u>	<u>25,690.00</u>	<u>6,405.00</u>	<u>80.04</u>
TOTAL EXPENDITURES	<u>32,095.00</u>	<u>0.00</u>	<u>25,690.00</u>	<u>6,405.00</u>	<u>80.04</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	12.05 (	12.05)	0.00

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

219-USDA SOLAR LOAN  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	12.05	12.95	48.20
219-4580 TRANSFERS IN	32,070.00	0.00	25,690.00	6,380.00	80.11
TOTAL REVENUES	32,095.00	0.00	25,702.05	6,392.95	80.08
	=====	=====	=====	=====	=====

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

219-USDA SOLAR LOAN  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,095.00	0.00	6,690.00	6,405.00	51.09
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	19,000.00	0.00	19,000.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,095.00</b>	<b>0.00</b>	<b>25,690.00</b>	<b>6,405.00</b>	<b>80.04</b>
<b>TOTAL EXPENDITURES</b>	<b>32,095.00</b>	<b>0.00</b>	<b>25,690.00</b>	<b>6,405.00</b>	<b>80.04</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>12.05</b>	<b>( 12.05)</b>	<b>0.00</b>

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

223-WATER BOND 2023A  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>321,625.00</u>	<u>0.00</u>	<u>163,544.09</u>	<u>158,080.91</u>	<u>50.85</u>
TOTAL REVENUES	<u>321,625.00</u>	<u>0.00</u>	<u>163,544.09</u>	<u>158,080.91</u>	<u>50.85</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,545,744.00</u>	<u>343,886.00</u>	<u>1,125,505.30</u>	<u>420,238.70</u>	<u>72.81</u>
TOTAL EXPENDITURES	<u>1,545,744.00</u>	<u>343,886.00</u>	<u>1,125,505.30</u>	<u>420,238.70</u>	<u>72.81</u>
REVENUES OVER/ (UNDER) EXPENDITURES	( 1,224,119.00)	( 343,886.00)	( 961,961.21)	( 262,157.79)	78.58

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

223-WATER BOND 2023A  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-4525 PRO-RATA BOND PAYMENT FEE	0.00	0.00	0.00	0.00	0.00
223-4550 INTEREST INCOME	50,000.00	0.00	41,924.79	8,075.21	83.85
223-4580 TRANSFER IN	271,625.00	0.00	121,619.30	150,005.70	44.77
TOTAL REVENUES	321,625.00	0.00	163,544.09	158,080.91	50.85

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

223-WATER BOND 2023A  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
223-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
223-5-00-5522 INTEREST ON LONG-TERM DEBT	251,625.00	0.00	121,619.30	130,005.70	48.33
223-5-00-5580 TRANSFER OUT	1,274,119.00	343,886.00	1,003,886.00	270,233.00	78.79
223-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
223-5-00-5599 PRINCIPAL PMT	20,000.00	0.00	0.00	20,000.00	0.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,545,744.00</b>	<b>343,886.00</b>	<b>1,125,505.30</b>	<b>420,238.70</b>	<b>72.81</b>
<b>TOTAL EXPENDITURES</b>	<b>1,545,744.00</b>	<b>343,886.00</b>	<b>1,125,505.30</b>	<b>420,238.70</b>	<b>72.81</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 1,224,119.00)</b>	<b>( 343,886.00)</b>	<b>( 961,961.21)</b>	<b>( 262,157.79)</b>	<b>78.58</b>

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



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

	Operating Checking	Money Market	LAIF	Bond Trustee Sewer	Bond Trustee Water	CERBT	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	US Bank 1212	CalPERS CERBT Q3 1135	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>							
<b>Beginning Balances</b>	\$ 545,306	\$ 4,345,440	\$ 671,908	\$ 152,563	\$ 2,919,053	\$ 54,745	\$ 8,689,015
<b>Cash Receipts</b>							
Utility Billing Deposits	\$ 592,386	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 1,608	\$ 7,968	\$ 641	\$ 10,996	\$ 4,450	
<b>Total Cash Receipts</b>	\$ 592,386	\$ 1,608	\$ 7,968	\$ 153,204	\$ 2,930,048	\$ 59,196	
<b>Cash Disbursements</b>							
Accounts Payable Checks issued	\$ 366,173	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 41,984	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 80,843	\$ -	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,086	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 494,086	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>							
Transfers In	\$ 470,755	\$ 343,886	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ 343,886	\$ 126,869	\$ -	\$ -	\$ 343,886	\$ -	
<b>Total Transfers Between Accounts</b>	\$ 814,641	\$ 470,755	\$ -	\$ -	\$ 343,886	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 770,475	\$ 4,564,065	\$ 679,876	\$ 153,204	\$ 2,586,162	\$ 59,196	\$ 8,812,978
<b>Financial Institution Ending Balances</b>	\$ 789,659	\$ 4,564,065	\$ 679,876	\$ 153,204	\$ 2,586,162	\$ 59,196	\$ 8,832,162

<b>Ending Balances General Ledger Distribution by District Funds [2]</b>							
100 Operating	-	-	-	-	-	-	-
120 Wastewater Operating	232,111	2,333	78,532	-	-	29,598	342,574
130 Water Operating	512,262	9,333	117,036	-	-	29,598	668,228
215 2016 Sewer Refinancing Bond	(2,108)	247,998	103,237	153,204	-	-	502,331
218 2002 CIEDB Loan	9,137	64,816	26,233	-	-	-	100,186
219 2012 USDA Solar COP	-	8,389	956	-	-	-	9,345
223 2023 Water Revenue Bond	-	-	-	-	2,586,162	-	2,586,162
313 Wastewater Operating Reserve	19,074	154,524	63,971	-	-	-	237,570
314 Wastewater CIP	-	485,861	103,435	-	-	-	589,296
319 2012 USDA Solar COP Reserve	-	31,404	-	-	-	-	31,404
320 Water CIP	-	3,379,044	-	-	-	-	3,379,044
325 Water Operating Reserve	-	180,362	-	-	-	-	180,362
350 2002 CIEDB Loan Reserve	-	-	186,476	-	-	-	186,476
<b>Total Ending Balances in General Ledger</b>	\$ 770,475	\$ 4,564,065	\$ 679,876	\$ 153,204	\$ 2,586,162	\$ 59,196	\$ 8,812,978

[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, US Bank is the Bond Trustee for the 2016 Refunding and 2023 Water Bond and CalPERS holds the CERBT Trust >>>>>>>. All cash accounts have been reconciled to the ending Financial Institution statements.

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 10/01/2024 THRU 10/31/2024  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	10/04/2024	BANK-DRAFT	001063	AFLAC	349.88CR	CLEARED	A	10/07/2024
1010	10/04/2024	BANK-DRAFT	001064	CALIFORNIA PUBLIC EMPLOYEES RE	7,753.82CR	CLEARED	A	10/07/2024
1010	10/04/2024	BANK-DRAFT	001065	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	10/04/2024
1010	10/04/2024	BANK-DRAFT	001066	STATE OF CALIFORNIA EDD	1,768.81CR	CLEARED	A	10/04/2024
1010	10/04/2024	BANK-DRAFT	001067	US DEPARTMENT OF THE TREASURY	4,657.43CR	CLEARED	A	10/04/2024
1010	10/18/2024	BANK-DRAFT	001068	AFLAC	418.28CR	CLEARED	A	11/04/2024
1010	10/18/2024	BANK-DRAFT	001069	CALIFORNIA PUBLIC EMPLOYEES RE	7,757.35CR	CLEARED	A	10/21/2024
1010	10/18/2024	BANK-DRAFT	001070	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	10/18/2024
1010	10/18/2024	BANK-DRAFT	001071	STATE OF CALIFORNIA EDD	3,425.95CR	CLEARED	A	10/18/2024
1010	10/18/2024	BANK-DRAFT	001072	US DEPARTMENT OF THE TREASURY	8,800.11CR	CLEARED	A	10/18/2024

CHECK:								
1010	10/04/2024	CHECK	003100	ALPHA ANALYTICAL LABORATORIES	1,782.00CR	CLEARED	A	10/09/2024
1010	10/04/2024	CHECK	003101	ALYSSA GORDON	3,606.50CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003102	APPLIED TECHNOLOGY SOLUTIONS	971.00CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003103	BADGER METER	2,262.38CR	CLEARED	A	10/16/2024
1010	10/04/2024	CHECK	003104	BRELJE & RACE CONSULTING CIVIL	36,108.75CR	CLEARED	A	10/09/2024
1010	10/04/2024	CHECK	003105	COASTLAND CIVIL ENGINEERING, I	72,093.64CR	CLEARED	A	10/09/2024
1010	10/04/2024	CHECK	003106	HANNAH DAVIDSON	100.85CR	CLEARED	A	10/08/2024
1010	10/04/2024	CHECK	003107	HIDDEN GEMS AT YOUR SERVICE	1,540.00CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003108	JL MECHANICAL	2,031.35CR	CLEARED	A	10/11/2024
1010	10/04/2024	CHECK	003109	LAKE COUNTY RECORD BEE	164.50CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003110	LAKE COUNTY WASTE SOLUTIONS, I	122.60CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003111	LAKE COUNTY WASTE SOLUTIONS, I	520.59CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003112	MEDIACOM	1,074.56CR	CLEARED	A	10/16/2024
1010	10/04/2024	CHECK	003113	NBS GOVERNMENT FINANCE GROUP	504.15CR	CLEARED	A	10/08/2024
1010	10/04/2024	CHECK	003114	ODP BUSINESS SOLUTIONS, LLC	164.49CR	CLEARED	A	10/15/2024
1010	10/04/2024	CHECK	003115	STREAMLINE	249.00CR	CLEARED	A	10/11/2024
1010	10/04/2024	CHECK	003116	TELSTAR INSTRUMENTS	3,030.00CR	CLEARED	A	10/09/2024
1010	10/04/2024	CHECK	003117	WESTGATE PETROLEUM CO., INC.	678.76CR	CLEARED	A	10/08/2024
1010	10/04/2024	CHECK	003118	AVILLA, DELLINE S	34.04CR	OUTSTND	A	0/00/0000
1010	10/04/2024	CHECK	003119	BROWN, THADDEUS	210.73CR	CLEARED	A	10/15/2024
1010	10/11/2024	CHECK	003120	ACWA/JPIA	1,024.09CR	CLEARED	A	10/16/2024
1010	10/11/2024	CHECK	003121	ALPHA ANALYTICAL LABORATORIES	1,482.50CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003122	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003123	ASSOCIATION OF CALIFORNIA WATE	16,860.00CR	CLEARED	A	10/16/2024
1010	10/11/2024	CHECK	003124	AT&T	339.57CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003125	BOLD POLISNER MADDOW NELSON &	4,680.00CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003126	DATAPROSE, LLC	2,049.08CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003127	FERGUSON WATERWORKS # 1423	80.89CR	CLEARED	A	10/15/2024
1010	10/11/2024	CHECK	003128	FOSTER MORRISON CONSULTING, LT	9,473.76CR	OUTSTND	A	0/00/0000
1010	10/11/2024	CHECK	003129	GINNLAW, P.C.	1,400.00CR	CLEARED	A	10/22/2024
1010	10/11/2024	CHECK	003130	HARDESTER'S MARKETS & HARDWARE	139.73CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003131	GARDENS BY JILLIAN	200.00CR	CLEARED	A	10/21/2024



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 COMPANY: 999 - POOLED CASH FUND  
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PAGE: 2  
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 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	10/11/2024	CHECK	003132	JL MECHANICAL	7,233.28CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003133	KELLY REESE	59.76CR	CLEARED	A	10/16/2024
1010	10/11/2024	CHECK	003134	MIDDLETOWN RANCHERIA	13,847.73CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003135	ODP BUSINESS SOLUTIONS, LLC	45.48CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003136	SPECIAL DISTRICT RISK MANAGEME	43,928.46CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003137	TYLER TECHNOLOGY	5,421.85CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003138	USA BLUE BOOK	1,772.81CR	CLEARED	A	10/21/2024
1010	10/11/2024	CHECK	003139	WAGNER & BONSIGNORE CCE	153.75CR	CLEARED	A	10/18/2024
1010	10/11/2024	CHECK	003140	WELLS FARGO FINANCIAL LEASING	426.16CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003141	WEST YOST & ASSOCIATES, INC.	5,737.25CR	CLEARED	A	10/17/2024
1010	10/11/2024	CHECK	003142	JEFFERSON, KEVIN	66.65CR	CLEARED	A	10/29/2024
1010	10/18/2024	CHECK	003143	ALPHA ANALYTICAL LABORATORIES	1,361.00CR	CLEARED	A	10/23/2024
1010	10/18/2024	CHECK	003144	ALPHA CM, INC	4,552.00CR	CLEARED	A	10/23/2024
1010	10/18/2024	CHECK	003145	WESTMARC DESIGN	195.00CR	CLEARED	A	10/21/2024
1010	10/18/2024	CHECK	003146	OGRAM'S LOCKSMITH	150.00CR	OUTSTND	A	0/00/0000
1010	10/18/2024	CHECK	003147	R B PETERS	600.00CR	VOIDED	A	10/18/2024
1010	10/18/2024	CHECK	003148	USA BLUE BOOK	1,266.48CR	CLEARED	A	10/25/2024
1010	10/18/2024	CHECK	003149	VERIZON WIRELESS	448.99CR	CLEARED	A	10/24/2024
1010	10/18/2024	CHECK	003150	WESTGATE PETROLEUM CO., INC.	1,087.28CR	CLEARED	A	10/22/2024
1010	10/18/2024	CHECK	003151	GIANCARLO, MARTINEZ	79.00CR	CLEARED	A	10/22/2024
1010	10/25/2024	CHECK	003152	ALPHA ANALYTICAL LABORATORIES	1,949.00CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003153	BKS LAW FIRM, PC	250.00CR	CLEARED	A	10/31/2024
1010	10/25/2024	CHECK	003154	BRELJE & RACE CONSULTING CIVIL	48,096.25CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003155	BRELJE AND RACE LABS, INC.	1,187.00CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003156	CALIFORNIA SPECIAL DISTRICTS A	9,338.00CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003157	COASTLAND CIVIL ENGINEERING, I	5,860.00CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003158	COURTNEY HERNANDEZ	1,540.00CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003159	DATAPROSE, LLC	442.17CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003160	DONNA MAHONEY	127.30CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003161	E & M ELECTRIC & MACHINERY, IN	2,820.00CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003162	ELAN CARDMEMBER SERVICE	7,372.99CR	CLEARED	A	11/04/2024
1010	10/25/2024	CHECK	003163	FERGUSON WATERWORKS # 1423	365.04CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003164	JOSEPH A LAYMON	650.00CR	CLEARED	A	10/30/2024
1010	10/25/2024	CHECK	003165	KIMBALL MIDWEST	490.84CR	CLEARED	A	10/31/2024
1010	10/25/2024	CHECK	003166	PACE SUPPLY CORP	171.32CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003167	PACIFIC GAS & ELECTRIC COMPANY	26,454.52CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003168	SMALLCOMB, LISA	67.00CR	CLEARED	A	10/25/2024
1010	10/25/2024	CHECK	003169	THATCHER COMPANY, INC.	4,303.20CR	CLEARED	A	10/29/2024
1010	10/25/2024	CHECK	003170	U S POSTMASTER	292.00CR	CLEARED	A	11/01/2024
1010	10/24/2024	CHECK	003171	VOID CHECK	0.00	CLEARED	A	10/24/2024
1010	10/24/2024	CHECK	003172	VOID CHECK	0.00	CLEARED	A	10/24/2024
1010	10/25/2024	CHECK	003173	USA BLUE BOOK	662.64CR	CLEARED	A	11/04/2024
1010	10/25/2024	CHECK	003174	VERIZON WIRELESS	80.45CR	CLEARED	A	11/05/2024
1010	10/25/2024	CHECK	003175	SOLARI, JANET	326.28CR	CLEARED	A	10/29/2024

11/06/2024 1:12 PM  
 COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
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 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 3  
 CHECK DATE: 10/01/2024 THRU 10/31/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	10/25/2024	CHECK	003176	TAYLOR, SCOTT	156.91CR	OUTSTND	A	0/00/0000
1010	10/25/2024	CHECK	003177	BYRNES, KEVIN	152.83CR	CLEARED	A	11/01/2024
DEPOSIT:								
1010	10/01/2024	DEPOSIT		CREDIT CARD 10/01/2024	6,039.40	CLEARED	C	10/02/2024
1010	10/01/2024	DEPOSIT	000001	CREDIT CARD 10/01/2024	704.86	CLEARED	C	10/02/2024
1010	10/01/2024	DEPOSIT	000002	CREDIT CARD 10/01/2024	289.77	CLEARED	C	10/02/2024
1010	10/01/2024	DEPOSIT	000003	CREDIT CARD 10/01/2024	2,524.03	CLEARED	C	10/04/2024
1010	10/01/2024	DEPOSIT	000004	REGULAR DAILY POST 10/01/2024	1,192.73	CLEARED	C	10/02/2024
1010	10/02/2024	DEPOSIT		CREDIT CARD 10/02/2024	23,560.34	CLEARED	C	10/03/2024
1010	10/02/2024	DEPOSIT	000001	CREDIT CARD 10/02/2024	3,177.42	CLEARED	C	10/03/2024
1010	10/02/2024	DEPOSIT	000002	CREDIT CARD 10/02/2024	4,130.68	CLEARED	C	10/03/2024
1010	10/02/2024	DEPOSIT	000003	CREDIT CARD 10/02/2024	1,537.80	CLEARED	C	10/07/2024
1010	10/02/2024	DEPOSIT	000004	REGULAR DAILY POST 10/02/2024	800.84	CLEARED	C	10/03/2024
1010	10/03/2024	DEPOSIT		CREDIT CARD 10/03/2024	9,173.05	CLEARED	C	10/04/2024
1010	10/03/2024	DEPOSIT	000001	CREDIT CARD 10/03/2024	100.00	CLEARED	C	10/04/2024
1010	10/03/2024	DEPOSIT	000002	CREDIT CARD 10/03/2024	3,551.99	CLEARED	C	10/07/2024
1010	10/03/2024	DEPOSIT	000003	CREDIT CARD 10/03/2024	1,043.90	CLEARED	C	10/04/2024
1010	10/03/2024	DEPOSIT	000004	CREDIT CARD 10/03/2024	2,405.99	CLEARED	C	10/04/2024
1010	10/03/2024	DEPOSIT	000005	CREDIT CARD 10/03/2024	878.96	CLEARED	C	10/08/2024
1010	10/03/2024	DEPOSIT	000006	REGULAR DAILY POST 10/03/2024	1,701.68	CLEARED	C	10/04/2024
1010	10/04/2024	DEPOSIT		CREDIT CARD 10/04/2024	1,217.96	CLEARED	C	10/07/2024
1010	10/04/2024	DEPOSIT	000001	CREDIT CARD 10/04/2024	1,153.00	CLEARED	C	10/07/2024
1010	10/04/2024	DEPOSIT	000002	CREDIT CARD 10/04/2024	1,483.23	CLEARED	C	10/07/2024
1010	10/04/2024	DEPOSIT	000003	CREDIT CARD 10/04/2024	542.55	CLEARED	C	10/09/2024
1010	10/04/2024	DEPOSIT	000004	REGULAR DAILY POST 10/04/2024	1,014.07	CLEARED	C	10/07/2024
1010	10/07/2024	DEPOSIT		CREDIT CARD 10/07/2024	5,594.86	CLEARED	C	10/08/2024
1010	10/07/2024	DEPOSIT	000001	CREDIT CARD 10/07/2024	8,277.54	CLEARED	C	10/09/2024
1010	10/07/2024	DEPOSIT	000002	CREDIT CARD 10/07/2024	402.22	CLEARED	C	10/09/2024
1010	10/07/2024	DEPOSIT	000003	CREDIT CARD 10/07/2024	1,395.58	CLEARED	C	10/09/2024
1010	10/07/2024	DEPOSIT	000004	CREDIT CARD 10/07/2024	1,519.68	CLEARED	C	10/08/2024
1010	10/07/2024	DEPOSIT	000005	CREDIT CARD 10/07/2024	203.56	CLEARED	C	10/09/2024
1010	10/07/2024	DEPOSIT	000006	CREDIT CARD 10/07/2024	408.29	CLEARED	C	10/08/2024
1010	10/07/2024	DEPOSIT	000007	CREDIT CARD 10/07/2024	296.23	CLEARED	C	10/09/2024
1010	10/07/2024	DEPOSIT	000008	CREDIT CARD 10/07/2024	1,369.50	CLEARED	C	10/10/2024
1010	10/07/2024	DEPOSIT	000009	REGULAR DAILY POST 10/07/2024	7,076.35	CLEARED	C	10/08/2024
1010	10/07/2024	DEPOSIT	000010	CREDIT CARD 10/07/2024	200.00	CLEARED	C	10/09/2024
1010	10/08/2024	DEPOSIT		CREDIT CARD 10/08/2024	3,326.54	CLEARED	C	10/09/2024
1010	10/08/2024	DEPOSIT	000001	CREDIT CARD 10/08/2024	1,790.43	CLEARED	C	10/09/2024
1010	10/08/2024	DEPOSIT	000002	CREDIT CARD 10/08/2024	687.50	CLEARED	C	10/09/2024
1010	10/08/2024	DEPOSIT	000003	CREDIT CARD 10/08/2024	2,104.28	CLEARED	C	10/11/2024
1010	10/08/2024	DEPOSIT	000004	REGULAR DAILY POST 10/08/2024	9,260.47	CLEARED	C	10/09/2024
1010	10/09/2024	DEPOSIT		CREDIT CARD 10/09/2024	6,440.98	CLEARED	C	10/10/2024
1010	10/09/2024	DEPOSIT	000001	CREDIT CARD 10/09/2024	5,204.84	CLEARED	C	10/10/2024

11/06/2024 1:12 PM  
 COMPANY: 999 - POOLED CASH FUND  
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ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
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1010	10/09/2024	DEPOSIT	000002	CREDIT CARD 10/09/2024	404.30	CLEARED	C	10/10/2024
1010	10/09/2024	DEPOSIT	000003	DAILY PAYMENT POSTING	100.00	CLEARED	U	10/10/2024
1010	10/09/2024	DEPOSIT	000004	CREDIT CARD 10/09/2024	4,425.67	CLEARED	C	10/11/2024
1010	10/09/2024	DEPOSIT	000005	CREDIT CARD 10/09/2024	2,116.76	CLEARED	C	10/15/2024
1010	10/09/2024	DEPOSIT	000006	REGULAR DAILY POST 10/09/2024	7,348.52	CLEARED	C	10/10/2024
1010	10/09/2024	DEPOSIT	000007	CREDIT CARD 10/09/2024	2,418.15	CLEARED	C	10/11/2024
1010	10/09/2024	DEPOSIT	000008	CREDIT CARD 10/09/2024	362.05	CLEARED	C	10/11/2024
1010	10/10/2024	DEPOSIT		CREDIT CARD 10/10/2024	186.06	CLEARED	C	10/11/2024
1010	10/10/2024	DEPOSIT	000001	CREDIT CARD 10/10/2024	1,551.37	CLEARED	C	10/15/2024
1010	10/10/2024	DEPOSIT	000002	CREDIT CARD 10/10/2024	2,793.55	CLEARED	C	10/16/2024
1010	10/10/2024	DEPOSIT	000003	REGULAR DAILY POST 10/10/2024	6,700.26	CLEARED	C	10/11/2024
1010	10/11/2024	DEPOSIT		CREDIT CARD 10/11/2024	13,319.33	CLEARED	C	10/15/2024
1010	10/11/2024	DEPOSIT	000001	CREDIT CARD 10/11/2024	2,574.09	CLEARED	C	10/15/2024
1010	10/11/2024	DEPOSIT	000002	CREDIT CARD 10/11/2024	1,738.41	CLEARED	C	10/15/2024
1010	10/11/2024	DEPOSIT	000003	CREDIT CARD 10/11/2024	2,400.74	CLEARED	C	10/17/2024
1010	10/11/2024	DEPOSIT	000004	REGULAR DAILY POST 10/11/2024	9,215.37	CLEARED	C	10/15/2024
1010	10/14/2024	DEPOSIT		CREDIT CARD 10/14/2024	4,182.78	CLEARED	C	10/16/2024
1010	10/14/2024	DEPOSIT	000001	CREDIT CARD 10/14/2024	4,001.29	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000002	CREDIT CARD 10/14/2024	2,252.99	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000003	CREDIT CARD 10/14/2024	2,196.18	CLEARED	C	10/16/2024
1010	10/14/2024	DEPOSIT	000004	CREDIT CARD 10/14/2024	107.43	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000005	CREDIT CARD 10/14/2024	1,028.78	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000006	CREDIT CARD 10/14/2024	524.93	CLEARED	C	10/16/2024
1010	10/14/2024	DEPOSIT	000007	CREDIT CARD 10/14/2024	80.29	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000008	CREDIT CARD 10/14/2024	844.37	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000009	CREDIT CARD 10/14/2024	1,473.83	CLEARED	C	10/17/2024
1010	10/14/2024	DEPOSIT	000010	REGULAR DAILY POST 10/14/2024	9,709.44	CLEARED	C	10/15/2024
1010	10/15/2024	DEPOSIT		CREDIT CARD 10/15/2024	5,234.36	CLEARED	C	10/17/2024
1010	10/15/2024	DEPOSIT	000001	CREDIT CARD 10/15/2024	1,174.02	CLEARED	C	10/17/2024
1010	10/15/2024	DEPOSIT	000002	CREDIT CARD 10/15/2024	1,943.92	CLEARED	C	10/18/2024
1010	10/15/2024	DEPOSIT	000003	REGULAR DAILY POST 10/15/2024	66,283.10	CLEARED	C	10/16/2024
1010	10/15/2024	DEPOSIT	000004	DRAFT POSTING	27,899.22	CLEARED	U	10/16/2024
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1010	10/16/2024	DEPOSIT	000003	CREDIT CARD 10/16/2024	925.98	CLEARED	C	10/21/2024
1010	10/16/2024	DEPOSIT	000004	REGULAR DAILY POST 10/16/2024	3,973.71	CLEARED	C	10/17/2024
1010	10/16/2024	DEPOSIT	101624	FUND 223 AQUISITION REQ #5	343,886.00	CLEARED	G	10/17/2024
1010	10/17/2024	DEPOSIT		CREDIT CARD 10/17/2024	8,196.48	CLEARED	C	10/18/2024
1010	10/17/2024	DEPOSIT	000001	CREDIT CARD 10/17/2024	1,139.02	CLEARED	C	10/18/2024
1010	10/17/2024	DEPOSIT	000002	CREDIT CARD 10/17/2024	933.39	CLEARED	C	10/18/2024
1010	10/17/2024	DEPOSIT	000003	CREDIT CARD 10/17/2024	2,538.40	CLEARED	C	10/22/2024
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11/06/2024 1:12 PM  
 COMPANY: 999 - POOLED CASH FUND  
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 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

CHECK DATE: 10/01/2024 THRU 10/31/2024  
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1010	10/21/2024	DEPOSIT		CREDIT CARD 10/21/2024	16,047.54	CLEARED	C	10/22/2024
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1010	10/21/2024	DEPOSIT	000003	CREDIT CARD 10/21/2024	4,590.93	CLEARED	C	10/22/2024
1010	10/21/2024	DEPOSIT	000004	CREDIT CARD 10/21/2024	997.54	CLEARED	C	10/23/2024
1010	10/21/2024	DEPOSIT	000005	CREDIT CARD 10/21/2024	1,669.41	CLEARED	C	10/23/2024
1010	10/21/2024	DEPOSIT	000006	CREDIT CARD 10/21/2024	1,644.43	CLEARED	C	10/22/2024
1010	10/21/2024	DEPOSIT	000007	CREDIT CARD 10/21/2024	468.08	CLEARED	C	10/23/2024
1010	10/21/2024	DEPOSIT	000008	CREDIT CARD 10/21/2024	543.19	CLEARED	C	10/23/2024
1010	10/21/2024	DEPOSIT	000009	DAILY PAYMENT POSTING - ADJ	81.35CR	CLEARED	U	10/18/2024
1010	10/22/2024	DEPOSIT		CREDIT CARD 10/22/2024	2,622.36	CLEARED	C	10/24/2024
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1010	10/22/2024	DEPOSIT	000003	CREDIT CARD 10/22/2024	6,133.75	CLEARED	C	10/23/2024
1010	10/22/2024	DEPOSIT	000004	CREDIT CARD 10/22/2024	1,470.71	CLEARED	C	10/23/2024
1010	10/22/2024	DEPOSIT	000005	CREDIT CARD 10/22/2024	2,422.74	CLEARED	C	10/25/2024
1010	10/22/2024	DEPOSIT	000006	REGULAR DAILY POST 10/22/2024	1,074.45	CLEARED	C	10/23/2024
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1010	10/23/2024	DEPOSIT	000002	CREDIT CARD 10/23/2024	976.71	CLEARED	C	10/24/2024
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1010	10/24/2024	DEPOSIT	000003	CREDIT CARD 10/24/2024	494.85	CLEARED	C	10/25/2024
1010	10/24/2024	DEPOSIT	000004	CREDIT CARD 10/24/2024	253.81	CLEARED	C	10/29/2024
1010	10/24/2024	DEPOSIT	000005	REGULAR DAILY POST 10/24/2024	2,157.17	CLEARED	C	10/25/2024
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1010	10/25/2024	DEPOSIT	000002	CREDIT CARD 10/25/2024	2,240.36	CLEARED	C	10/28/2024
1010	10/25/2024	DEPOSIT	000003	CREDIT CARD 10/25/2024	1,403.12	CLEARED	C	10/30/2024
1010	10/25/2024	DEPOSIT	000004	REGULAR DAILY POST 10/25/2024	633.44	CLEARED	C	10/28/2024
1010	10/28/2024	DEPOSIT		CREDIT CARD 10/28/2024	1,520.81	CLEARED	C	10/29/2024
1010	10/28/2024	DEPOSIT	000001	CREDIT CARD 10/28/2024	108.71	CLEARED	C	10/30/2024
1010	10/28/2024	DEPOSIT	000002	CREDIT CARD 10/28/2024	1,827.97	CLEARED	C	10/29/2024
1010	10/28/2024	DEPOSIT	000003	CREDIT CARD 10/28/2024	283.40	CLEARED	C	10/30/2024
1010	10/28/2024	DEPOSIT	000004	CREDIT CARD 10/28/2024	81.46	CLEARED	C	10/30/2024
1010	10/28/2024	DEPOSIT	000005	CREDIT CARD 10/28/2024	422.57	CLEARED	C	10/29/2024
1010	10/28/2024	DEPOSIT	000006	CREDIT CARD 10/28/2024	625.22	CLEARED	C	10/31/2024

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

CHECK DATE: 10/01/2024 THRU 10/31/2024  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
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1010	10/29/2024	DEPOSIT		CREDIT CARD 10/29/2024	1,147.12	CLEARED	C	10/30/2024
1010	10/29/2024	DEPOSIT	000001	CREDIT CARD 10/29/2024	433.72	CLEARED	C	10/30/2024
1010	10/29/2024	DEPOSIT	000002	CREDIT CARD 10/29/2024	430.17	CLEARED	C	11/01/2024
1010	10/29/2024	DEPOSIT	000003	REGULAR DAILY POST 10/29/2024	1,223.88	CLEARED	C	10/30/2024
1010	10/30/2024	DEPOSIT		CREDIT CARD 10/30/2024	780.06	CLEARED	C	10/31/2024
1010	10/30/2024	DEPOSIT	000001	CREDIT CARD 10/30/2024	300.35	CLEARED	C	10/31/2024
1010	10/30/2024	DEPOSIT	000002	CREDIT CARD 10/30/2024	1,706.72	CLEARED	C	11/04/2024
1010	10/30/2024	DEPOSIT	000003	REGULAR DAILY POST 10/30/2024	849.44	CLEARED	C	10/31/2024
1010	10/31/2024	DEPOSIT		CREDIT CARD 10/31/2024	6,993.45	CLEARED	C	11/01/2024
1010	10/31/2024	DEPOSIT	000001	CREDIT CARD 10/31/2024	1,902.55	CLEARED	C	11/04/2024
1010	10/31/2024	DEPOSIT	000002	CREDIT CARD 10/31/2024	547.44	CLEARED	C	11/01/2024
1010	10/31/2024	DEPOSIT	000003	CREDIT CARD 10/31/2024	1,129.70	CLEARED	C	11/05/2024
1010	10/31/2024	DEPOSIT	000004	REGULAR DAILY POST 10/31/2024	416.65	CLEARED	C	11/01/2024
1010	10/31/2024	DEPOSIT	000005	Payment on Account	625.73	CLEARED	R	11/05/2024
<b>EFT:</b>								
1010	10/31/2024	EFT	000015	CHRISTOPER V. LARSEN	4,252.15CR	CLEARED	A	11/01/2024
<b>MISCELLANEOUS:</b>								
1010	10/04/2024	MISC.		PAYROLL DIRECT DEPOSIT	35,466.74CR	CLEARED	P	10/04/2024
1010	10/11/2024	MISC.	101120	5-70-7204 RWS EXPENSES	126,869.00	CLEARED	G	10/11/2024
1010	10/15/2024	MISC.	101524	FUND 223 AQUISITION REQ #5	343,886.00CR	CLEARED	G	10/17/2024
1010	10/18/2024	MISC.		PAYROLL DIRECT DEPOSIT	45,376.68CR	CLEARED	P	10/18/2024
1010	10/18/2024	MISC.	003147	R B PETERS VOIDED	600.00	VOIDED	A	10/18/2024
<b>SERVICE CHARGE:</b>								
1010	10/02/2024	SERV-CHG		SEPTEMBER CHASE FEES	4,065.03CR	CLEARED	G	10/02/2024
1010	10/02/2024	SERV-CHG	000001	SEPTEMBER CHASE FEES	572.48CR	CLEARED	G	10/02/2024
1010	10/07/2024	SERV-CHG		SEPTEMBER AMX FEES	78.29CR	CLEARED	G	10/07/2024
1010	10/16/2024	SERV-CHG		OCTOBER ACCOUNT ANALYSIS FEES	369.96CR	CLEARED	G	10/16/2024
<b>TOTALS FOR ACCOUNT 1010</b>				CHECK	TOTAL:	366,773.18CR		
				DEPOSIT	TOTAL:	936,272.28		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	297,260.42CR		
				SERVICE CHARGE	TOTAL:	5,085.76CR		
				EFT	TOTAL:	4,252.15CR		
				BANK-DRAFT	TOTAL:	37,731.63CR		

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

CHECK DATE: 10/01/2024 THRU 10/31/2024  
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 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:			
				DEPOSIT	TOTAL:			
				INTEREST	TOTAL:			
				MISCELLANEOUS	TOTAL:			
				SERVICE CHARGE	TOTAL:			
				EFT	TOTAL:			
				BANK-DRAFT	TOTAL:			

366,773.18CR  
 936,272.28  
 0.00  
 297,260.42CR  
 5,085.76CR  
 4,252.15CR  
 37,731.63CR



## MEMO

To: Board of Directors  
From: Trish Wilkinson, Accounting Supervisor  
Date: November 12, 2024  
RE: Accounting Supervisor's Report October 2024

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### Finance

#### Transfer In/Out

Transferred RWS Expenses totaling \$126,869.00  
**OUT** Water CIP Fund 320-1130 (WAB Money Market)  
**IN** Water Enterprise Fund 130-1010 (WAB Checking)

Transferred RWS Expenses totaling \$343,886  
**OUT** Water Bond Fund 223-1212 (USBank)  
**IN** Water Enterprise Fund 130-1010 (WAB Checking)  
**OUT** Water Enterprise Fund 130-1010 (WAB Checking)  
**IN** Water CIP Fund 320-1130 (WAB Money Market)

#### Other

Anticipating the receipt of the *Draft* audit any day.



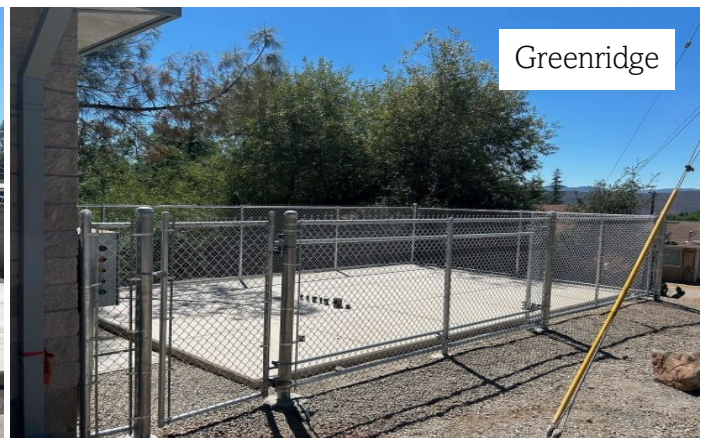
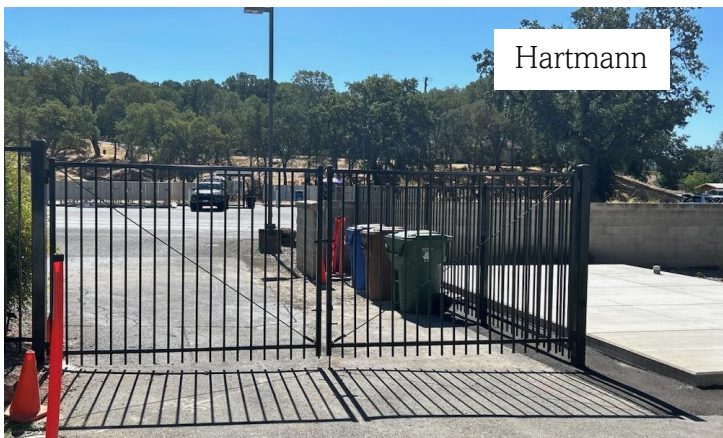
# Hidden Valley Lake Community Services District Projects Update Report October / November 2024

## Backup Power Reliability Project

- Quarterly reporting
- Awaiting air quality permit
- 9/17 Federal increase request (award not anticipated)
- 10/2 Automatic transfer switch delivery
- 11/25 Estimated Generator & load bank arrival

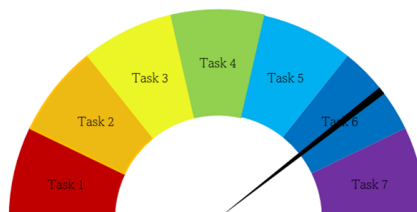


Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q3 2022	10/15/2022	\$370.62	\$250.14	1/31/2023	108 Days
Q4 2022	1/10/2023	\$2,240.97	\$1,512.45	2/14/2023	35 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	5/5/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	9/7/2023	59 Days
Q3 2023	10/11/2023	\$65,053.91	\$43,905.54	11/16/2023	36 Days
Q4 2023	1/9/2024	\$10,990.76	\$7,417.77	2/7/24	28 Days
Q1 2024	4/15/2024	\$29,933.17	\$20,202.19	6/3/24	52 Days
Q2 2024	7/13/2024	\$295,364.62	\$199,344.57	9/18/24	67 Days
Q3 2024	10/31/2024	\$268,713.00			



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

Construction Status





# Defensive Space and Ignition Resistant Construction Project

Quarterly reporting  
 8/13 Expected Phase II response in Spring '25  
 8/16 Recommended budget modification request  
 Federal increase request  
 10/8 Cultural resources site visit



Wellfield

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/6/2022	\$2,501.64	\$1,688.38	1/23/2023	109 Days
Q4 2022	1/10/2023	\$3,981.15	\$2,686.92	2/3/2023	24 Days
Q1 2023	4/10/2023	\$100,002.50	\$67,492.69	5/5/2023	25 Days
Q2 2023	7/10/2023	\$166,307.65	\$112,242.70	9/11/2023	63 Days
Q3 2023	9/18/2023	\$81,422.72	\$46,964.72	10/20/2023	32 Days
Q4 2023	1/24/2024	\$0	-	-	-
Q1 2024	4/16/2024	\$0	-	-	-
Q2 2024	7/18/2024	\$0	-	-	-

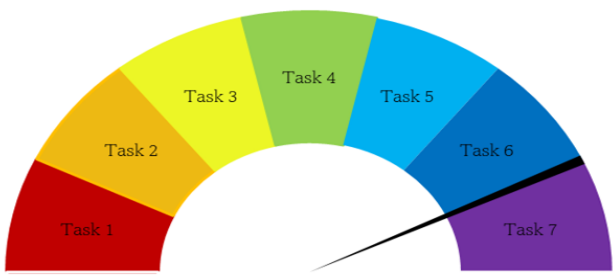


Unit 4 Tank



Little Peak Vegetation

Design Status



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

# Water System Storage Reliability Project

Quarterly Reports  
 Differing site conditions  
 Outlet piping  
 Admonition letter development

9/4 Work stoppage, 9/9 Work resumes  
 9/12 Contract termination meeting  
 10/3 Summary of contractor's plan to contact FEMA  
 Construction extension granted through December  
 Tank 9B foundation construction in progress

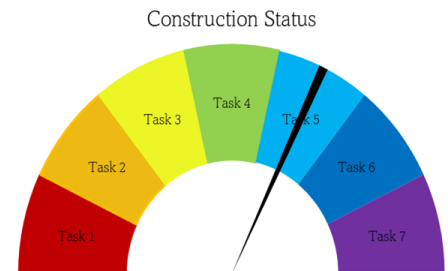
Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre-Award	10/21/2022	\$19,076.17	\$12,876.41	12/2/2022	42 Days
Q3 2022	10/21/2022	\$4,350.45	\$2,936.55	12/2/2022	42 Days
Q4 2022	1/6/2023	\$15,995.73	\$10,594.62	1/23/2023	17 Days
Q1 2023	4/11/2023	\$64,128.44	\$43,286.70	5/5/2023	24 Days
Q2 2023	7/10/2023	\$75,689.98	\$52,496.74	9/5/2023	57 Days
Q3 2023	10/10/2023	\$56,763.22	\$38,315.17	11/6/2023	27 Days
Q4 2023	1/9/2024	\$574,334.17	\$387,675.56	2/7/2024	28 Days
Q1 2024	4/15/2024	\$257,399.71	\$173,744.80	6/3/2024	52 Days
Q2 2024	7/14/2024	\$813,162.61	\$548,884.76	9/3/2024	51 Days
Q3 2024	10/14/2024	\$511,692.30			



Tank 9A



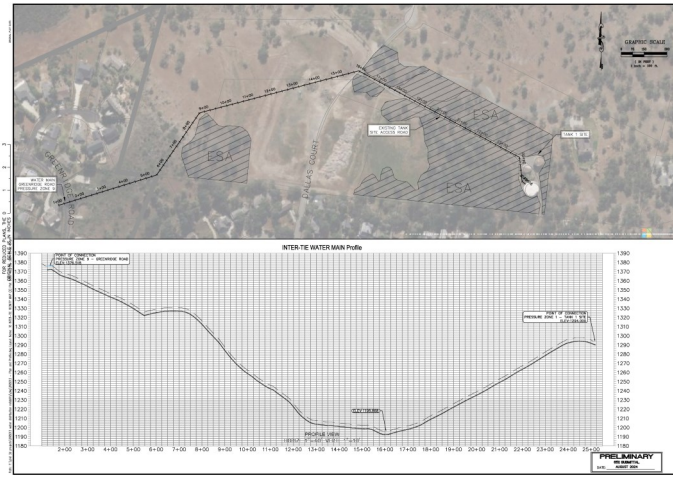
- 1 Mobilization/Veg Mgmt
- 2 Grading, Piping, Fence
- 3 Tank 9A Construction
- 4 Tank 9 Demolition
- 5 Tank 9B Construction
- 6 Paving
- 7 Closeout



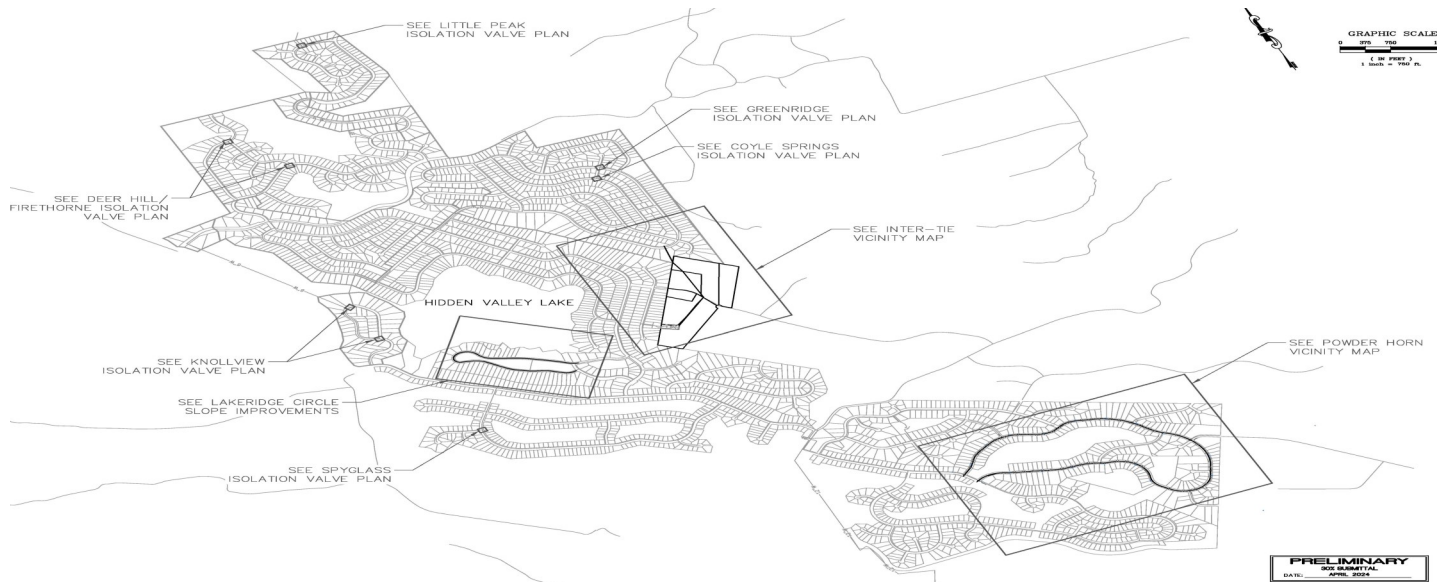


# Water Distribution Reliability Project

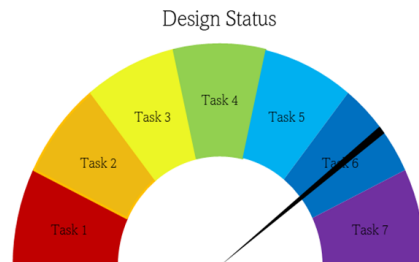
Quarterly reporting  
 9/4 Received 65% Plan and Estimates  
 Benefit Cost Analysis development



Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q4 2022	1/10/2023	\$1,450.49	\$978.95	2/14/2023	35 Days
Q1 2023	4/8/2023	\$34,543.03	\$23,313.44	5/5/2023	27 Days
Q2 2023	7/10/2023	\$46,174.40	\$31,163.56	9/11/2023	63 Days
Q3 2023	10/11/2023	\$44,243.75	\$29,860.55	11/6/2023	26 Days
Q4 2023	1/10/2024	\$43,584.34	\$29,415.51	2/7/24	28 Days
Q1 2024	4/15/2024	\$28,893.99	\$18,470.76	6/3/24	49 Days
Q2 2024	7/14/2024	\$76,738.03	\$51,791.27	9/9/2024	57 Days
Q3 2024	10/11/2024	\$30,686.26			



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

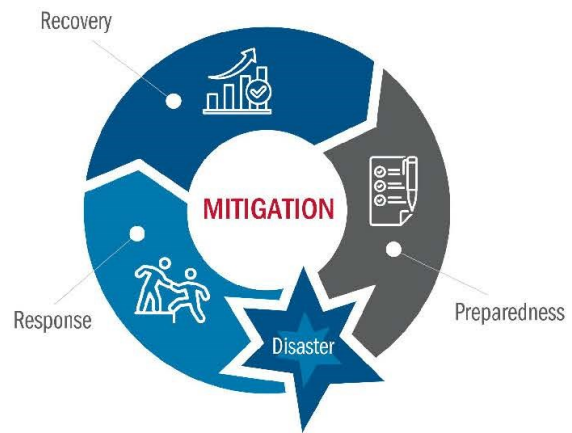




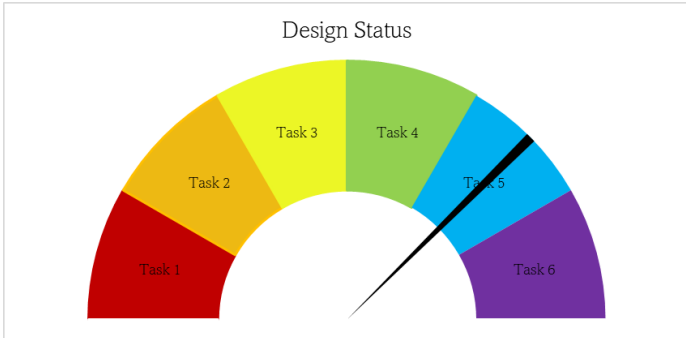
# LHMP Update Project

- Quarterly Reporting
- 7/11/24 HMPC & public meeting #2
- Mitigation strategy preparation
- Vulnerable & disadvantaged community outreach
- 9/18-19/24 HMPC (Mitigation Strategy) meetings #3 & #4

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



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





## Other Project Updates

### FLASHES

- Completed 2 rounds of RFIs
- FLASHES patent
- Third RFI response due 10/16
- 10/31 Grants awarded
- 11/7 Ad Hoc committee meeting

### SCADA

- 5/17 USBR Application submitted
- 9/26 State & Local Cybersecurity Grant Program (SLCGP) application submitted
  - Application scope includes hardware and network improvements

### Stormwater Mitigation

- 7/13 Adaptation Planning Grant Program (APGP) discontinued
- Seeking alternative grant funding sources from BRIC/FMA program
- 9/25 FMA NOI submitted
- 9/27 CalOES meeting, NOI revisions requested
- 10/3 Meeting with West Yost representative
- 10/15 BRIC/FMA NOIs deadline
  - NOI submitted
  - BRIC/FMA sub-application deadline 11/21
- 10/28 HVLA did not approve 50% cost share of new grant application services contract

### Brambles

- Public hearing & Resolution for LAFCo proceedings scheduled for October BOD

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

**DATE:** November 12, 2024

**AGENDA ITEM:** Discussion and Possible Recommendation: Authorization of the General Manager to execute an Agreement for Services contract with NBS for Water, Sewer and Recycled Rate Study Update.

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**RECOMMENDATIONS:** Authorization of the General Manager to execute Agreement for Services contract with NBS for water, sewer and recycled water rate study, following review and approval of contract terms by District Counsel. Maximum contract value (initial contract and any subsequent scope of work amendments) not to exceed \$51,000 unless authorized by the Board.

**FINANCIAL IMPACT:** An amount not to exceed \$51,000

Ideally the contract should be allocated equally (\$25,500) between the Sewer and Water Enterprise Funds Other Professional Services expense accounts #5123.

Sewer Enterprise Fund – Other Professional Services available balance \$36,460

Water Enterprise Fund – Other Professional Services available balance \$24,307

**BACKGROUND:** The District is seeking to retain a consultant to conduct a water, sewer and recycled water rate study. The previous study conducted by NBS in 2019 now needs to be updated to incorporate the most current customer data, operating costs, water consumption, and capital improvement costs.

NBS will develop proposed water, sewer, and recycled water rates for the next five years (FY 2025/26 through FY 2029/30).

The attached proposal outlines in detail the complete scope of work for your review.

**ATTACHMENTS:** NBS Proposal for Water, Sewer, and Recycled Water Rate Study Update

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32605 Temecula Parkway, Suite 100  
Temecula, CA 92592  
Toll free: 800.676.7516

[nbsgov.com](http://nbsgov.com)

March 7, 2024

Dennis White  
Operations Manager  
Hidden Valley Lake Community Services District  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467

**RE: Proposal for Water, Sewer, and Recycled Water Rate Study Update**

Dear Mr. White,

Thank you for the opportunity to continue working with the Hidden Valley Lake Community Services District ("District") to update the District's water, sewer, and recycled rates. The previous study conducted by NBS in 2019 now needs to be updated to incorporate the most current customer data, operating costs, water consumption, and capital improvement costs.

**Approach to Updating the Rate Alternatives** – NBS will update the water, sewer, and recycled water models to reflect the same alternatives developed in the 2019 study with the latest data available. These results will be put forth for review by and direction from District Staff and the Board of Directors. At least initially, the costs will include all those identified in the District's master plans and capital improvement plans (CIPs). Once the District provides direction on the level of rate increases that are politically viable, additional funding alternatives and phasing of capital projects will be evaluated.

**Approach to Adopting New Rates** – NBS will develop proposed water, sewer, and recycled water rates for the next five years (FY 2025/26 through FY 2029/30), although the rate models and financial plans will extend out for a 20-year period for informational purposes. NBS will include projections that show the results of no rate increases. Also, customer bill comparisons similar to those developed in the 2019 study will be prepared.

The following proposal sections outline the scope of work, assumptions, budget, and schedule for updating the water, sewer, and recycled water rate study. Please contact me at 800.676.7516 or via email at [jtamargo@nbsgov.com](mailto:jtamargo@nbsgov.com) if you have any questions or concerns. We would genuinely like to work on this project and help the District move forward successfully.

Sincerely,

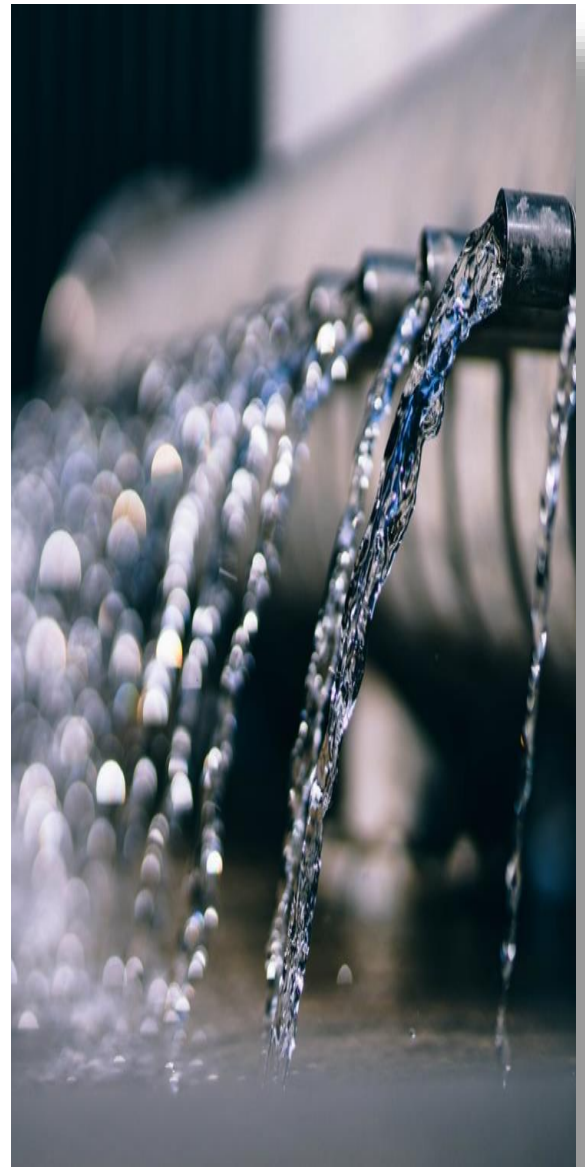
A handwritten signature in blue ink that reads "Jeremy Tamargo". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jeremy Tamargo  
Associate Director

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# 1 | COMPANY OVERVIEW




**AT-A-GLANCE: HELPING COMMUNITIES FUND TOMORROW**

**28 YEARS** In Business     **100% ESOP** NBS is a 100% employee-owned S-Corporation


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 **NBS HEADQUARTERS**  
32605 Temecula Pkwy | Suite 100  
Temecula, CA 92592

**SAN FRANCISCO REGIONAL OFFICE**  
870 Market Street | Suite 1223  
San Francisco, CA 94102

 **CONTACT**  
Jeremy Tamargo | 800.676.7516  
jtamargo@nbsgov.com

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 **LEGAL NAME**     **DBA**  
NBS Government     NBS  
Finance Group     **60 EMPLOYEES**

 **INDIVIDUAL AUTHORIZED TO NEGOTIATE AGREEMENT**  
Michael Rentner, President

Since 1996, NBS has supported California municipalities with the implementation and ongoing administration of local funding tools.

While the firm originally focused on Special Financing Districts (SFDs), specifically the formation and administration of special assessments and taxes, we have evolved with our clients' needs and now provide a full range of revenue consulting services. We focus on sustainable water and wastewater utility rate programs, cost allocation plans, cost recovery, and legally justified fee design. Across all practice areas, we have worked with more than **500 public agencies** to date, including cities, counties, school districts, utilities, and special districts.

## Utility Rate Group

The NBS Utility Rate Group ensures your utility rates, system capacity fees, and financial plans provide an appropriate level of funding and are also justifiable in a fluid legal and regulatory environment.

**500**  
STUDIES PERFORMED

We act as strong advocates for our many utility clients to ensure that rates and fees address the multitude of challenges facing each community. Just ask the municipalities where we have performed more than 500 studies!

**PROP 218**  
COMPLIANT

Once study results are in, we support you through the Proposition 218 approval process. Working within legal and industry standards, we partner with you to implement solutions for the most challenging financial issues.



Throughout the process, we strive to educate the public, manage community expectations, and work within the often-confusing legal framework to develop the best solutions for your utility. Our analytical support and expert consultants help agency staff and legal counsel navigate the practical and legal challenges.

## How NBS Stands Out



**NBS' Overview of Rates, Fees and Charges.** We believe in continuing education, not only for our own team, but also for our clients and municipal staff.

As industry leaders, we have a unique set of qualifications and experience in the work we perform. In that regard, we have published four booklets on related industry topics that can be downloaded at no charge at [www.nbsgov.com/insights](http://www.nbsgov.com/insights) (click on NBS Publications). For a hard copy, please call 800.676.7516 or email [contactnbs@nbsgov.com](mailto:contactnbs@nbsgov.com)

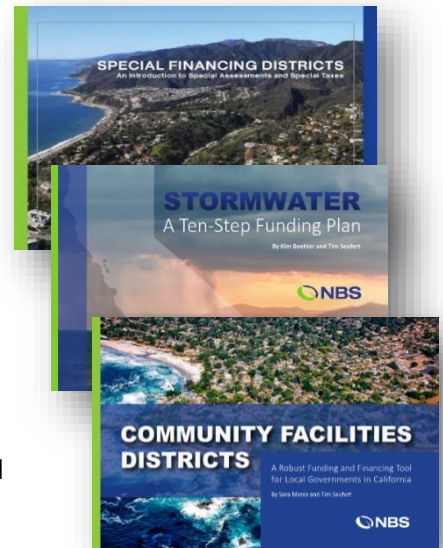
**Rates, Fees and Charges Compendium** has received high regard and interest from industry professionals and precisely relates to the District's current needs.

Additional NBS publications include:

**Special Financing Districts (SFDs)** has been credited as the best publication on SFDs in a decade by prominent industry professionals.

**Stormwater: A Ten-Step Funding Plan** addresses the spectrum of stormwater needs in California. We have been asked to present this funding topic at CSMFO and FMA.

**Community Facilities Districts (CFDs)** explains this robust funding and financing tool for local governments.



As communication is paramount, the NBS team developed the **CivicMic** platform, which focuses on providing collaborative governance services including outreach, public engagement, and adaptive management, bringing citizen voices into the governance process. Through our customized approach, we engage residents of diverse backgrounds for unique perspectives using social media and other collaborative activities.

## 2 | PROJECT OVERVIEW & ASSUMPTIONS

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The 2019 water, sewer, and recycled water rate study provided a thorough analysis of various financial and rate design alternatives that considered the level of rate increase, the amount of rate revenue collected from fixed vs. volumetric charges, and uniform vs. multi-tiered water rates. Those same alternatives are still viable for comparing options for how the District would like to address the financial needs for the District's water, sewer, and recycled water utilities.

The following are the key assumptions underlying the rate study update:

### **Rate Model Assumption:**

1. NBS will update the water, sewer, and recycled water models with the most current operating budgets, customer account data, and operational data (e.g., water production, water sales, effluent treated at the wastewater treatment plant, etc.).
2. NBS assumes District Staff will provide the necessary data in a timely manner.
3. NBS assumes the current financial plan and rate design alternatives embedded in the rate models will be used.

### **Meetings and Report Assumption:**

1. NBS will prepare presentation materials and assist District Staff at a public meeting with the Board of Directors to review the draft rate alternatives and related customer bill impacts.
2. Based on input and direction from District Staff and this public meeting, NBS will prepare a draft and final rate study report. District comments on the draft report will be incorporated into the final report.

## 3 | SCOPE OF WORK

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### Water, Sewer, and Recycled Water Rate Study

NBS will work cooperatively with District Staff, management and the Board of Directors, to develop a financial plan and rate recommendations that are well suited to the District's needs, are practical and implementable, and can be confidently defended from both a technical and legal perspective.

The scope of services NBS offers for completing the study is presented in this section. We will also be prepared to make adjustments during the course of the study to reflect the direction of District Staff and stakeholders as the study progresses. NBS will provide the leadership necessary to guide you through the various options, key concerns, and explaining the issues involved. These tasks serve as the basis for the proposed budget for this study.

#### TASK 1. KICKOFF MEETING AND DATA COLLECTION

NBS will hold a kick-off meeting with District Staff at the beginning of the study. The kick-off meeting will be used to review and discuss the data from the billing/accounting system and data requirements in general and review study objectives, tasks, and schedule. A preliminary plan for public presentations will be discussed with the District during this meeting. The data the District will need to provide includes customer account information, such as:

- Customer billing information that includes: meter sizes, customer class and monthly water consumption for each customer (Excel file preferred).
- Financial data typically reported in financial statements.
- Capital Improvement and/or Master Plans (CIP projects by name, cost, and timing).

#### TASK 2. FINANCIAL PLAN

NBS will prepare a detailed financial plan for the water, sewer, and recycled water utilities that includes revenue, expenditures, reserves, debt coverage ratios, capital improvement costs, repair, and replacement costs and net revenue requirements. Task deliverables will include:

- Financial projection model that will serve as a financial "roadmap" for the water, sewer, and recycled water utilities.
- Summary of current and projected net revenue requirements.
- Update reserve fund policies and targets potentially including reserves for operations, rate stabilization, repair and replacement, debt service, and capital projects.
- Projected year-end reserve fund levels.
- Calculated debt service coverage ratios.
- Three alternatives (i.e., annual rate increases) that meet projected net revenue requirements.
- Funding sources (cash vs. debt) for capital improvements.

This financial plan will lay the groundwork for the cost-of-service and rate design analyses addressed in Tasks 3 and 4. The following are subtasks to the Financial Plan:

**Projected Revenues and Expenditures** – Using a cash-basis reflecting the District's system of accounts, NBS will prepare a projection of revenues, expenses, and increases in rate revenue needed to meet all obligations. This will provide the District with a financial planning tool to plan for rate adjustments to

address operating and maintenance costs, infrastructure improvements, asset replacement and maintaining appropriate reserve fund levels. The District’s projected customer growth rates from master plan documents and planned cost inflation factors will be incorporated in this analysis.

**Evaluate Reserve Fund Sufficiency** – NBS will evaluate the sufficiency of existing reserve funds, target reserves, reserve fund policies, and related issues such as meeting debt service coverage ratios and other rate covenants. We will provide recommendations for reserve fund targets that are tailored to the District’s specific needs such as operating, capital rehabilitation/replacement, rate stabilization and catastrophes, etc. We will develop a phased-in approach to funding reserves to minimize the impact on ratepayers.

**Review Capital Improvement Program Funding** – NBS will incorporate District plans for new facilities, infrastructure improvements, and asset replacement plans into the financial plan. We will evaluate the timing, costs, and available reserves used to fund various projects. We will work with District Staff to develop a well-conceived approach to funding these capital needs, which may include an appropriate balance between debt-funded and cash-funded projects. The recommended solution will provide an appropriate balance between funding from rates, system development fees and, if necessary, the use of outside financing. Up to three levels of capital improvement program funding will be developed in the study for comparison purposes.

### **TASK 3. COST OF SERVICE ANALYSIS**

Using the net revenue requirements developed in Task 2, NBS will equitably allocate costs to individual customer classes based on cost-of-service principles that comply with Prop 218. NBS will review and incorporate the historical consumption characteristics by customer class, including changes related to Covid-19 impacts, and determine how to best project future water consumption.

#### **3.1 Water and Recycled Water Cost-of-Service Analysis**

NBS will prepare a cost-of-service analysis to equitably allocate the revenue requirements to the individual customer classes based on industry standards. We will review existing customer classes and analyze the historical characteristics of each customer class. The main components of the cost-of-service analysis are as follows:

- 1. Functionalization/Classification of Expenses** – Functionalizing the expenses means arranging costs into basic categories, such as source of supply, treatment, transmission, and distribution, as well as administrative and overhead costs. Once the costs have been functionalized, they are then classified into their various cost components (i.e., capacity, commodity, or customer-related costs).
- 2. Allocation of Costs to Customer Classes** – These costs are then allocated to individual customer classes based on allocation factors specific to each cost classification, producing fixed and variable revenue requirements for each customer class. These allocations will be used for the actual rate calculations.

#### **3.2 Sewer Cost-of-Service Analysis**

NBS will follow a similar cost allocation process used in the water cost-of-service analysis for the sewer analysis. We will rely on the District’s wastewater budget to classify all expenses into their various cost components, such as flow (volume), strength (BOD, or COD, and TSS), and customer-related costs. With the District’s customer billing data, we will develop the customer usage statistics, or allocation factors, that will

be used to assign costs to each customer class. The allocations will consider water consumption data, wastewater treatment plant flow and loading data, and industry standard customer classification data. The cost allocation factors that will be developed include:

- Volume Allocation Factor – Estimates of the total annual volume of wastewater treated for each customer class.
- Strength Allocation Factors – Estimates of the annual pounds of Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) collected for each customer class.
- Customer Allocation Factors – Calculate the number of customers by customer class in the District’s wastewater service area.

NBS will then apportion the costs to individual customer classes based on the allocation factors specific to each cost classification, producing fixed and variable revenue requirements for each customer class. These allocations will be used in the actual rate calculations for each customer class.

#### **TASK 4. RATE DESIGN ANALYSIS**

NBS will work with District Staff to review the current rate structure and evaluate whether there are alternatives that better meet the District’s broader rate design goals and objectives. NBS will provide up to three rate structure alternatives for the District’s consideration, which will include the District’s existing rate structures and two alternatives. An evaluation of the pros and cons of each rate structure alternative will be included in this analysis. The following are subtasks to the Rate Design Analysis:

**Develop Rate Design Recommendations** – Utility rates will be developed based on the cost-of-service analyses, and we will include a discussion of the relative pros and cons of the current rate structure and the alternatives. Evaluating the District’s desired rate complexity and resulting customer bills will be essential components of this process.

**Criteria for Improving the Rate Design** – When evaluating rate design, revenue sufficiency and financial resiliency are critical considerations. NBS’ general approach is to avoid significant **under-collection** of rate revenue, which is the worst-case scenario from a financial perspective. Other criteria for evaluating rate structures include:

- Ease of understanding the rate structure by customers.
- How costs allocated to fixed and volumetric rates affect revenue stability.
- How water conservation is reflected in the analysis.
- How summer peaking patterns are reflected in water rate design.
- How meter sizes are used in calculating fixed charges.
- The amount of revenue that should be collected within each tier.
- Impacts on customer monthly bills.
- How treatment plant costs are allocated to customers.
- Differences, if any, in collection system and general overhead and administrative costs and how they are allocated to various customers.
- Changes due to drought, conservation efforts, and Covid-19 over the last several years that may affect rates on a going-forward basis.
- The amount of revenue collected from fixed and variable charges (which can significantly impact customer bills).

The rate structure alternatives selected will ultimately provide the basis for comparing monthly customer bills under both the current and new rate structures. However, all rate structures will be “revenue neutral” because they will all collect the same amount of revenue, both in total and within each customer class.

**Calculate Fixed and Volumetric Charges** – Ideally, fixed charges should be used to cover fixed costs; however, due to the emphasis on using pricing signals to encourage conservation, this is rarely the case. As a result, many agencies have struggled with revenue stability during times of uncertain demands. Fixed charges will reflect the number of accounts, equivalent meters, and size of meters. In contrast, volumetric rates should cover variable costs and should be allocated in proportion to consumption. Determining the best combination of fixed and variable charges is also influenced by other factors, such as revenue stability, conservation, ease of understanding, and ease of administration. NBS will strive for an appropriate balance between fixed and variable charges.

**Comparison of Customer Bills** – In order to compare various financial plan and rate alternatives, we will prepare rate tables and bill comparisons for various customer classes to illustrate how the rate adjustments will affect customer bills. It is important to note that all rate structure alternatives will be “revenue neutral”: they all collect the same amount of revenue within each customer class. Basic customer bill comparisons will include:

- Impacts on customer bills for low-, average-, and high-strength customers.
- Impacts on single-family customer bills for low-, medium-, and high-consumption customers.
- Comparisons of customer bills based on the treatment plant cost allocation methodologies used.

## **TASK 5. REGIONAL BILL COMPARISON**

NBS will compare current and proposed water rates with up to ten neighboring communities to see how the District’s rates compare to other nearby Agencies. The results of this comparison will be presented in the rate study report and in public presentations. The comparisons will provide District Staff and the Board of Directors, with a basis to compare the cost of delivering water, sewer, and recycled water service to customers in the region.

## **TASK 6. PREPARE ELECTRONIC RATE MODEL**

NBS will develop the Excel-based rate model for use by District Staff (users not limited) once the study is complete. The model will be custom-built to the District’s specific needs and will have the functionality to update revenue and expenses, prepare what-if scenarios, and determine annually if the proposed rate increase is needed, or if it can be modified or delayed. The model will have a dashboard where assumptions can be modified and will flow through to the rate alternative results, and a documentation tab that explains each tab and the interrelationships of each tab.

In addition, the model will include adjustable inflation factors and other variables and will graphically display charts and figures to communicate outcomes and recommendations. We will review the model with Staff during the development of the rate study to make sure it meets the District’s requirements and preferences.

A training session can be provided with the District’s Project Manager at the conclusion of the study. The goal of this session will be to review all tabs in the model and to provide sufficient information for the District to accept the model and have the ability to use it going forward.

## **TASK 7. PREPARE RATE STUDY REPORT**

NBS will prepare a draft study report that include proposed rates for the next five years. An executive summary and introduction will present the purpose of the report and results of the study. Tables, graphs, and charts will be used as appropriate, but the emphasis will be on providing a clear, concise and understandable report that will provide the District with a thorough administrative record. Key assumptions, methodologies, and factors affecting the development of proposed rates will be highlighted with charts and graphs when helpful. However, more technical aspects of the study, particularly the tables documenting the calculations and sources of data, will be separately provided in technical appendices.

NBS will provide an electronic file in Microsoft Word format of the draft report for the District’s review and comment. Once we have received the District’s comments<sup>1</sup>, we will incorporate those comments into a final report.

## **TASK 8. MEETINGS AND PRESENTATIONS**

NBS plans to provide support to the District in public meetings to support the new rate adoption process. We will also plan to meet with District Staff to review study results and recommendations throughout the project. The following meetings and presentations are anticipated for this study:

**Meetings with District Staff** – NBS proposes to hold progress meetings with District Staff via conference call or web meeting format. These meetings will be used to review initial work products and gain input from Staff on the direction of the study. Prior to the public meetings, we also expect to have regular phone conversations with District Staff to discuss how the study is proceeding, solicit input from Staff, and to review and discuss the study’s initial results and work products. In addition, NBS will work with District Staff to discuss and understand talking points while continuously providing guidance on how to manage questions for community members to ensure a clear and transparent message.

**Other Public Workshops/Presentations** – NBS rate study staff will provide up to two (2) public meetings<sup>2</sup> with the District’s Board of Directors. The rate team will prepare a PowerPoint presentation for these meetings, which will include visual aids, graphics, charts and additional worksheets or handouts. In these presentations, NBS will present study results, recommendations, receive input and guidance on the direction of the study and answer questions. Our team will work with District Staff to create an agenda and develop presentations that allow for clear and insightful presentations.

## **TASK 9. NOTICE OF PUBLIC HEARING MAILING**

NBS will create a mailing list using the most recent County Assessor secured roll data available, combining that with the District’s customer database. Duplicates will be removed to create a comprehensive mailing list. NBS will also draft the Notice to property owners subject to the proposed fee. Final form of the Notice will be reviewed and approved by legal counsel and District Staff.

NBS will work with District Staff to answer any questions that come up and guide you through the adoption process. The key technical tasks will be to prepare a draft and final Prop 218 Notice and provide the proposed rate tables included in the notices. NBS will work with District Staff to review the draft and final notice prior to public release. The District should have legal counsel review all notices for legal compliance with the provisions of Prop 218, such as wording related to pass-throughs.

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<sup>1</sup> We assume District staff’s comments will be in an electronic Microsoft Word file using track-changes mode.

<sup>2</sup> The number of meetings/presentations that NBS provides can be adjusted as necessary by District staff. We plan to discuss the number of meetings and plans for presentation at the kick-off meeting and adjust throughout the process as needed.



## **Optional Engagement Services**

### **COMMUNICATION TOOLKIT**

NBS will develop a comprehensive toolkit including talking points, multilingual FAQs, content releases, timelines for posting on the District’s website, and guidelines for various communication activities. This toolkit will aid Staff and elected officials in communicating a cohesive message to the community and stakeholders.

### **RATE CALCULATOR**

NBS will create a rate calculator for ratepayers to view the updated rates. This calculator can be hosted on the District’s website or CivicMic.com.

### **218 NOTICE SUPPLEMENT**

NBS will also develop and design a detailed fact sheet to be mailed to community members. The fact sheet will include historical information that will help educate the community on the current project needs. The fact sheet will be translated into up to two languages based on community census data.

## **Optional Administration Services**

### **FIXED WATER SERVICE CHARGE AND SEWER TAX ROLL BILLING SERVICES**

NBS understands that the District is considering establishing a process that ensures the District’s fixed water service charge and sewer tax roll billings are transferred to the County tax rolls, appropriately managed, and enrolled onto the annual tax bills. The following describes the proposed scope of work for our annual tax roll billing services as well as our initial consulting services for both charges.

### **INITIAL KICK-OFF MEETING, ONE TIME SET UP, AND SYSTEMS DOCUMENTATION**

This is a one-time meeting with District staff to discuss the items below:

- Review the tax roll billing process and appropriate annual timeline.
- Method of application of the charge and the data required.
- Review the process for any appeals or disputes.
- For initial year tax roll billings, NBS will develop format, print, and send a mailing of notice regarding change in billing method to tax roll billing to all property owners (District staff to review this change with internal legal counsel).
- Collect Data from the District and/or other third parties, utilizing NBS’ proprietary software D-FAST, GIS, and satellite imagery.

### **DATA COLLECTION AND MAINTENANCE**

Gather and review data pertinent to the calculation and billing of the charge. Data will be obtained from various sources such as the County Assessor’s Secured Roll, Assessor’s parcel maps and the District’s utility database as determined to be necessary based on the requirements of the formula. Maintain and periodically update a database for all parcels and relevant parcel information within the service area.

## **QUALITY CONTROL**

Perform cross-reference tests looking at the various data sources, land use codes, and other pertinent information to improve accuracy of application of the charges. NBS has a multi-step approach to our quality control. We have built custom analysis tools within our software that assists in this process. Every database is reviewed by a top-level staff member before finalizing.

## **LEVY CALCULATION AND SUBMITTAL**

Calculate the annual levy for each parcel within the service area following the guidelines established in the methodology. Submit the levy to the County Auditor Controller in the required electronic format. Levies rejected by the County Auditor Controller will be researched and resubmitted for collection on the County Tax Roll. Any parcels that are not accepted by the County for collection will be invoiced with payment to be directed to the District.

## **CONSULTING SUPPORT**

NBS will provide a toll-free phone number for use by the District, other interested parties, and all property owners. Our staff will be available to answer questions regarding the charge. Bilingual staff is available for Spanish-speaking property owners.

## 4 | BUDGET

Our professional fees are based on our understanding of the District’s needs and the effort we believe is necessary to complete the scope of services described in our proposal. Work will be performed on a time and materials basis, at the hourly labor rates show in the budget table below, with a fee of **\$39,675**, exclusive of travel and mailing expenses.

PROJECT BUDGET: Hidden Valley CSD							
Study Tasks	Consultant Labor (Hours)					Grand Totals	
	Senior Reviewer <sup>1</sup> (Highstreet)/ Sara Mares (MA)	Associate Director (Tamargo)	Rate Consultant (Bou)	Senior Project Analyst (Hoenig)	Project Resource Analyst (Henry)	Consultant Labor (Hrs.)	Consultant Costs (\$)
Hourly Rate	\$250	\$225	\$175	\$165	\$130		
Task 1 – Kick-off Meeting & Data Collection	-	4.0	-	12.0	-	16.0	\$ 2,880
Task 2 – Financial Plan							
2.1 – Projected Revenues and Expenditures	1.0	2.0	1.0	8.0	-	12.0	2,195
2.2 – Evaluate Reserve Fund Sufficiency	1.0	2.0	1.0	8.0	-	12.0	2,195
2.3 – Review Capital Improvement Program Funding	1.0	2.0	2.0	8.0	-	13.0	2,370
Task 3 – Cost-of-Service Analysis (COSA)	1.0	4.0	-	20.0	-	25.0	4,450
Task 4 – Rate Design Analysis							
4.1 – Develop Rate Design Recommendations	1.0	1.0	-	-	-	2.0	475
4.2 – Criteria for Improving the Rate Design	1.0	1.0	-	4.0	-	6.0	1,135
4.3 – Calculate Fixed & Volumetric Charges	1.0	2.0	-	10.0	-	13.0	2,350
4.4 – Comparison of Customer Bills	1.0	1.0	-	8.0	-	18.0	3,300
Task 5 – Regional Bill Comparison	1.0	2.0	2.0	10.0	-	15.0	2,700
Task 6 – Prepare Electronic Rate Model	-	1.0	2.0	6.0	-	9.0	1,565
Task 7 – Prepare Rate Study Report	2.0	6.0	2.0	4.0	6.0	20.0	3,640
Task 8 – Meetings and Presentations							
8.1 – Meetings with Agency Staff	2.0	10.0	-	6.0	-	18.0	3,740
8.2 – Public Workshops/Presentations (2 meetings)	2.0	8.0	-	10.0	-	20.0	3,950
Task 9 – Notice of Public Hearing Mailing <sup>2</sup>	1.0	6.0	2.0	-	6.0	15.0	2,730
<b>TASK TOTALS</b>	<b>16.0</b>	<b>52.0</b>	<b>12.0</b>	<b>114.0</b>	<b>12.0</b>	<b>214.0</b>	<b>\$ 39,675</b>
Travel Costs for 2 In Person Meetings (not to exceed) <sup>3</sup>							\$ 2,000
<b>GRAND TOTAL</b>	<b>16.0</b>	<b>52.0</b>	<b>12.0</b>	<b>114.0</b>	<b>12.0</b>	<b>214.0</b>	<b>\$ 41,675</b>

1. If time is required for municipal advisor services (Sara Mares), senior review hours would be utilized.
2. Mailing expenses excluded. NBS passes through mailing expense at cost without markup. Cost will depend on design choices and length of notice.
3. Travel-related cost and direct reimbursable expenses; all other expenses are included in labor rates. This will be zero if all meetings are attended virtually.

<b>Additional Optional In Person Visits</b>	
Additional Costs for Optional Site Visits and Presentations	
Labor Cost Per Visit/Presentation (NBS PM)	\$ 2,000
Travel Expenses per Meeting (not to exceed)	1,000
<b>Total: Per Optional Visit/Presentation</b>	<b>\$ 3,000</b>

<b>Public Engagement Optional Services</b>	
Communication Toolkit	\$ 5,800
Rate Calculator	4,500
218 Notice Supplement	3,500
<b>Grand Total Public Engagement Optional Services Not to Exceed</b>	<b>\$ 13,800</b>

<b>Administration Optional Services</b>	
One Time Set Up Fee - Fixed Water	\$ 3,000
Annual Administration Services - Fixed Water Tax Roll Billing	4,500
One Time Set Up Fee - Sewer	4,500
Annual Administration Services - Sewer Tax Roll Billing	6,500
Reimbursable Expenses (not to exceed)	2,500
<b>Grand Total Administration Optional Services Not to Exceed</b>	<b>\$ 21,000</b>

**Additional services requested**, such as additional public meetings or additional rate or fee alternatives, can be provided based on the hourly labor rates included in the table above. All tasks would be mutually agreed upon by NBS and the District prior to proceeding.

## EXPENSES

Customary out-of-pocket expenses will be billed to the District at actual cost to NBS. These expenses may include, but not be limited to, mailing fulfillment, postage, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

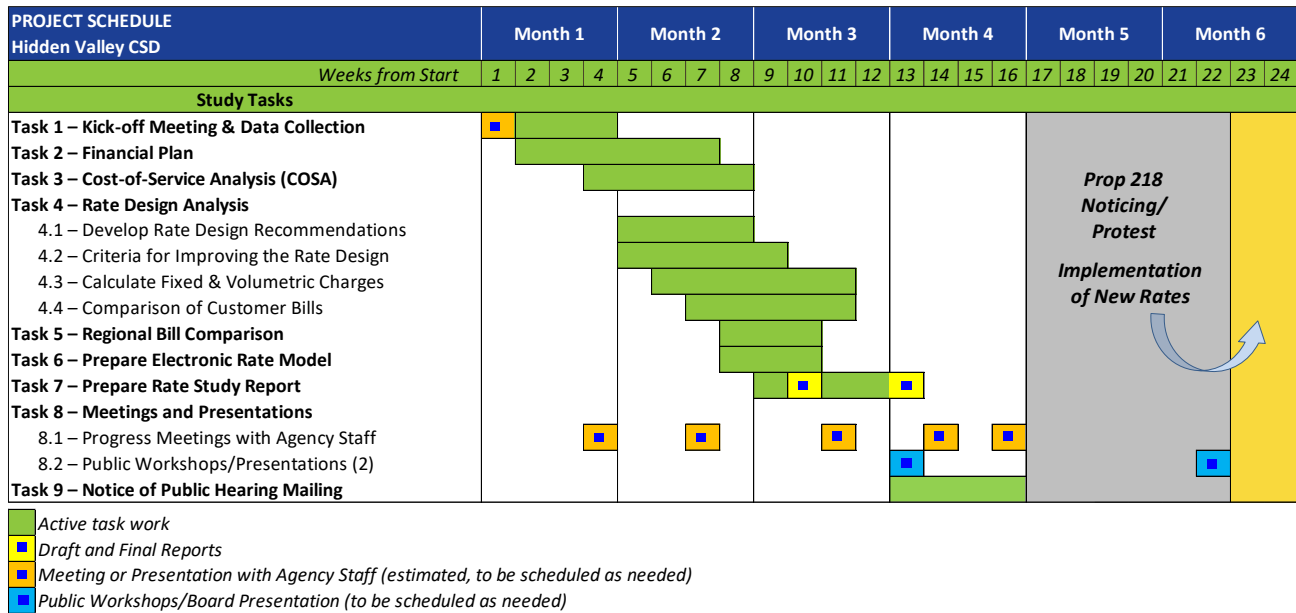
## ANNUAL FEE INCREASES

Cost of living increases may be applied to the Tax Roll Billing Optional Services Fees listed above in October each year, beginning with October 2025, should the District extend for additional year(s). The increase would be the actual cost of living increase based on the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI) for all urban consumers for the District's area.

# 5 | SCHEDULE

The following is an overview of our proposed project schedule. We will discuss a detailed schedule at the kick-off meeting, along with the expected timing for individual tasks.

## PROJECT SCHEDULE FOR THE HIDDEN VALLEY COMMUNITY SERVICES DISTRICT

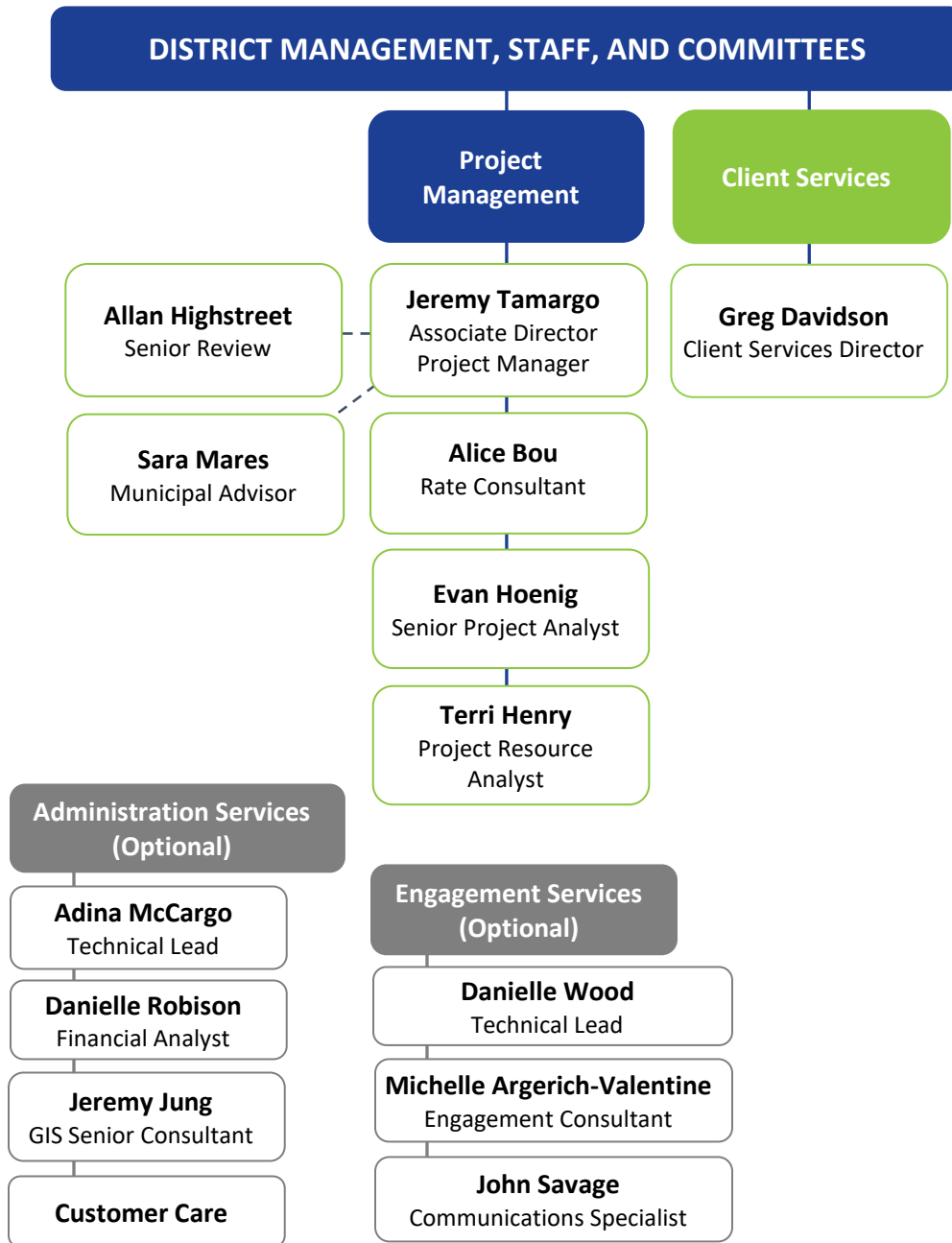


# 6 | TEAM OVERVIEW

## Key Personnel

NBS’ staff include 60 professionals with extensive experience in the fields of finance, management, engineering, and local governance. The staff selected for Hidden Valley Community Services District’s Water, Sewer, and Recycled Water Rate Study Update are those most qualified based on their experience and backgrounds. The following is a brief overview of NBS’ proposed consulting team. Our team members work together seamlessly allowing your Staff to focus on other priorities.

## NBS Project Team Organization



*All work will be performed in-house by the above employee-owners of NBS.  
Full resumes for key project personnel are included in the Appendix.*

## **JEREMY TAMARGO, ASSOCIATE DIRECTOR**

**Role and Responsibilities:** Jeremy Tamargo will lead the work efforts as project manager. He will work closely with the District to review the overall approach, develop rate alternatives, and suggest creative solutions to consider. Jeremy will direct analytical efforts of the project team and monitor the schedule and delivery of work products to the District's satisfaction. He will be available for meetings with District Staff and public presentations for this project.

**Work Experience:** Jeremy Tamargo is a professional engineer licensed in the State of Oregon and has an application in technical review with the California Board for Professional Engineers, Land Surveyors, and Geologists for comity licensure in the State of California. He has extensive experience in both the public and private sectors in civil engineering design as well as preparing utility master plans for municipal agencies in both Oregon and Washington. In his role as Assistant City Engineer at City of Tigard, Jeremy managed the City's System Development Charge program for the Public Works Department, which was used to pay for the installation, construction, extension, and expansion of the City's water, sanitary, sewer, stormwater, park and transportation systems. A member of the American Society of Civil Engineers, he is solutions-oriented and has a passion for focusing on excellence and sustainability on every project. Jeremy has a Master of Science in Environmental Engineering from Syracuse University and a Bachelor of Science in Civil Engineering from University of Notre Dame.

## **ALLAN HIGHSTREET, SENIOR REVIEW**

**Role and Responsibilities:** Allan Highstreet will provide senior technical review on this project. He will be available as needed throughout the project to assist the project team with the analysis and technical issues as they arise.

**Work Experience:** Allan Highstreet has 41 years of experience in the water industry where he was a senior vice president managing water resource planning and development projects for Jacobs Engineering (previously CH2M Hill). Allan's four decades of experience includes preparing water and sewer rate and capacity fee studies, and he provides invaluable experience to the NBS project team for this engagement. His academic background includes a BS in Agricultural Business and a MS in Agricultural Economics.

## **SARA MARES, REGISTERED MUNICIPAL ADVISOR REPRESENTATIVE**

**Role and Responsibilities:** Sara Mares is a Director with NBS and will be the Registered Municipal Advisor Representative for this project.

**Work Experience:** Sara Mares has more than 23 years of experience with NBS and is a Registered Municipal Advisor Representative. She has extensive experience with modeling and structuring revenue mechanisms that support debt issuance. Sara forms Special Financing Districts (SFDs), including Community Facilities Districts and 1913 Act Assessment Districts, which provide land secured financing for limited obligation bonds. She has also provided bond issuance disclosure related to revenue bonds, both stand-alone that are secured by utility rate revenue or as part of a pool bond structure. Sara also has more than 20 years of experience preparing and disseminating continuing disclosure annual reporting and listed event filings.

## **ALICE BOU, UTILITY RATE CONSULTANT**

**Role and Responsibilities:** Alice Bou is on staff with NBS and brings more than two decades of project experience. She will support the project team in performing large scale data analysis and validation, data input, and will also help develop the financial plan, cost-of-service analysis, and rate design alternatives.

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

## **EVAN HOENIG, SENIOR PROJECT ANALYST**

**Role and Responsibilities:** Under direction of the Project Manager, Evan Hoenig will perform large-scale data analysis and validation as needed on this project. He will support facilitating data collection and reminders to Staff to keep efforts moving along the agreed upon timeline for the completion of each task.

**Work Experience:** Evan Hoenig is a Senior Project Analyst with NBS. He brings more than a decade of compliance management experience to our project team, as well as public budget development and administration, research, project management and financial analysis experience. He has extensive skills in analytical software, databases, and spreadsheets. Evan has a Bachelor of Science in Business Administration/ Management from California State University, San Marcos.

## **TERRI HENRY, PROJECT RESOURCE ANALYST**

**Role and Responsibilities:** Under direction of the Project Manager, Terri Henry will coordinate content and review documentation and data analysis as needed on this project.

**Work Experience:** As a Project Resource Analyst, Terri Henry brings more than 30 years of experience to our project team. She has an extensive background in journalism, marketing, public relations, as well as administration, research, and project management. Terri earned a Bachelor of Arts in English from Christopher Newport University and has employed her skills as a newspaper reporter, editor, creative director, and legal administrative assistant.

## **GREG DAVIDSON, CLIENT SERVICES DIRECTOR**

**Role and Responsibilities:** As Client Services Director, Greg Davidson will ensure that the District's fundamental objectives are being met at all times and that the project is proceeding on a timely basis. He is included on the team as an active representative of our company's commitment to the highest level of service.

**Work Experience:** Greg has more than two decades of experience working with Special Financing Districts (SFDs) and serving as a project manager on various consulting projects. His depth of experience spans actively managing ongoing administration and annual levy calculations for 1913/1915 Act Assessment Districts, Landscape Maintenance Districts, Mello-Roos Community Facilities Districts, and PBIDs. He also has multiple years of experience training staff, speaking at different engagements, preparing and disseminating Continuing Disclosures and providing Prop 218 consulting. Greg is a Registered Municipal Advisor.



### **ADINA MCCARGO, TECHNICAL LEAD | OPTIONAL ADMINISTRATION**

**Role and Responsibilities:** Adina McCargo will lead project management oversight for the annual administration activities. She will work closely with the administration team and provide support to the District as needed.

**Work Experience:** Adina is a Director with NBS and has more than 20 years of experience working with all aspects of SFD formation, annexation and administration including project management, budget analysis, levy calculation and submittal, continuing disclosure reporting and delinquency management as well as development of special assessment/tax formulas, and presentations.

### **DANIELLE ROBISON, FINANCIAL ANALYST | OPTIONAL ADMINISTRATION**

**Role and Responsibilities:** Under the direction of the Project Manager, Danielle Robison will be actively involved with District Staff on a regular basis. She will support facilitating data collection and reminders to District Staff in order to keep efforts moving along the agreed upon timeline for the completion of each task.

**Work Experience:** Danielle Robison brings more than six years of experience to the NBS team. Her extensive background in accounting includes financial reporting, data collection and analysis, and maintenance of case cost and billing processes for an array of client projects. As a Financial Analyst with NBS, Danielle administers Special Financing Districts (SFDs) and is actively involved with the daily management of district administration operations. She has a Bachelor of Science degree in Actuarial Science from California Baptist University.

### **JEREMY JUNG, GIS SENIOR CONSULTANT | OPTIONAL ADMINISTRATION**

**Role and Responsibilities:** Jeremy Jung will provide as needed GIS support services to confirm boundaries and/or map District improvements.

**Work Experience:** Jeremy Jung has extensive experience as a GIS technician. He creates and analyzes maps and data associated with County Assessor's Parcels, District Boundaries, and custom images utilizing the latest GIS technology. In addition, Jeremy is able to display GIS maps over satellite imagery in order to view properties and maps with a high degree of detail as well as extract GIS parcel data to compare to other data sources, such as county-secured property tax rolls.

### **CUSTOMER CARE TEAM | OPTIONAL ADMINISTRATION**

**Role and Responsibilities:** Under the direction of the NBS staff, our Customer Care team will be readily available to answer all inquiries from third parties related to the District's project. Customer Care consists of tenured staff members (with decades of combined experience), fully trained and experienced in customer service support to answer all inquiries via toll free phone number and via email. NBS also offers bilingual staff to answer in Spanish.

### **DANIELLE WOOD, TECHNICAL LEAD | OPTIONAL ENGAGEMENT**

**Role and Responsibilities:** As the lead consultant on public engagement, Danielle Wood will communicate directly with District Staff to discuss engagement milestones, create and adjust engagement approaches and lead community meetings on behalf of the District. Danielle will serve as the primary contact for this effort.

Work Experience: Danielle has more than two decades of experience as a Director at NBS. As one of the developers of CivicMic.com, an online outreach, and collaboration tool, she is a seasoned professional in outreach, public engagement, collaborative governance, special financing district formation, and administration.

#### **MICHELLE ARGERICH-VALENTINE, ENGAGEMENT CONSULTANT | OPTIONAL ENGAGEMENT**

**Role and Responsibilities** Michelle will work with the District’s project manager to develop strategies for engaging the public. She will lead and facilitate meetings and communication on behalf of the District.

**Work Experience:** Michelle Argerich-Valentine is a seasoned professional with more than nine years of specialized experience in community engagement and outreach. Her extensive background involves fostering positive relationships with diverse community groups, while implementing strategies to address their unique needs. Known for her innovative programs and initiatives, she has consistently demonstrated her passion for creating inclusive environments and promoting social impact. With a commitment to enhancing community welfare, Michelle’s work is a testament to her dedication, effective communication skills, and intuitive understanding of the intricacies of community dynamics.

#### **JOHN SAVAGE, COMMUNICATIONS SPECIALIST | OPTIONAL ENGAGEMENT**

**Role and Responsibilities:** John Savage will work closely with the project manager to develop content that will be used to educate the community. He will create dedicated web pages and targeted content on CivicMic.com, monitor and record community meetings, and develop engagement materials such as surveys to promote a high level of community engagement and participation.

**Work Experience:** John is an experienced communications specialist with more than a decade of professional experience in public engagement, outreach, project management, and relationship management.

# APPENDICES

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The appendices contain:

- Appendix A: Full resumes for our proposed project team's key personnel
- Appendix B: Municipal Advisor Disclosure

# APPENDIX A | KEY PERSONNEL RESUMES

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## EDUCATION

- Master of Science, Environmental Engineering, Syracuse University
- Bachelor of Science, Civil Engineering, University of Notre Dame
- Certificate, Advanced Study in Sustainable Enterprise, Syracuse University

## PROFESSIONAL AFFILIATION

- American Society of Civil Engineers

## HIGHLIGHTS

- Experience in both public and private sectors
- Civil engineering design
- Utility master planning
- Development review
- Mapping and analysis in ArcGIS
- AutoCAD



*“Jeremy did a great job presenting to our governing Board and answering tough questions. We threw lots of curve balls at NBS, and Jeremy always kept pace with our needs and timeline.”*

*Rich Stevenson  
Director of Finance  
Sweetwater Authority*



## BIOGRAPHY

Jeremy Tamargo has nearly a decade of professional civil engineering experience in both the public and private sectors. He is a licensed professional engineer in the State of Oregon and has an application in technical review with the California Board for Professional Engineers, Land Surveyors, and Geologists for comity licensure in the State of California.

Jeremy’s recent experience as an Assistant City Engineer and Principal Engineer included the following activities:

- Supervising, planning, designing, and inspecting all phases of civil engineering public works construction projects
- Defining the scope of the project; securing adequate funding from Federal and State grant programs and other funding sources
- Coordinating with permitting and public utility agencies
- Surveying and engineering analysis of alternatives
- Preparing plans, specifications, and cost estimates
- Coordinating construction schedules with other projects and agencies
- Preparing and reviewing cost estimates and inspecting construction of projects to ensure compliance with construction documents
- Reviewing compliance criteria for the design and construction of streets, sidewalks, and public utilities

## RELEVANT PROJECT EXPERIENCE

- **City of Redding – Water, Sewer, and Solid Waste Rate Studies:** Prepared a cost-of-service study for water, sewer, and solid waste rates. Rate design for utilities included addressing policies objectives and analyzing structure alternatives.
- **El Dorado Irrigation District, Placerville – Water, Sewer, and Recycled Water Cost-of-Service and Rate Design Study:** Worked with the district board and a dedicated committee to review/recommend policy changes; alternative rate designs; and recommended water, sewer, and recycled water rates.
- **City of Victorville –Sewer and Solid Waste Rate Studies:** Prepared a cost-of-service study of sewer and solid waste utility rates. Sewer and solid waste studies analyzed alternative rate structures as well as alternative recommended reserve targets for consideration by City staff.
- **Sweetwater Authority – Water Rate Study:** Prepared a cost-of-service study of water utility rates. Water rate study included numerous rate alternatives for residential tiered rates based on source of supply as well as a “phase-in” approach to adjusting the allocation of fixed vs. variable charges over the course of the rate implementation period.

## EDUCATION

- Master of Science, Agricultural Economics, UC Davis
- Bachelor of Science, Agricultural Business Management, California State University, San Luis Obispo

## AFFILIATIONS

- Project Management Professional (2002, No. 52367)
- American Water Works Association (AWWA), Member

## PROJECTS | CONT.

- **City of Tracy, Tracy, CA – Sewer Rate Studies:** Has prepared sewer rate updates for the City of Tracy since 1979. Originally done to satisfy SRF requirements, more recent updates focused on cost of service studies.
- **Senior Consultant, San Mateo Clean Water Program, San Mateo, CA.** Overseeing the preparation of the State Revolving Fund loan applications for the \$800M Clean Water Program. These efforts include developing a financial model to evaluate funding scenarios and preparing the application packages.
- **Project Economist, Wastewater Master Plan, Laguna County Sanitation District, Santa Barbara, CA.** Prepared a financial model that estimated user charges and demand fees for various capital improvement scenarios. The model's financial dashboard could vary in growth, timing of projects, escalation rates, financing terms, and rate structure alternatives to develop the appropriate master plan for the District.

## HIGHLIGHTS

After retiring from Jacobs Engineering as a senior vice-president, Allan Highstreet has since joined NBS as a technical consultant with the highest level of expertise in water-related financial analyses.

Allan is a senior economist with 43 years of experience in financial planning for water, wastewater, and stormwater utilities, including rate studies, project funding, and cost allocations. He has performed economic assessments, cost analyses, finance plans, and rate studies, including preparing loan applications and related documents for many municipal clients.

## RELEVANT PROJECT EXPERIENCE

- **Rowland Water District – Water and Recycled Water Rate Study.** Update water and recycled water rates. Proposed a minor increase in order to fund maintenance of the water system. Update the cost-based rates and drought rates to coincide with the District's Water Shortage Contingency. Objectives for the recycled water system: develop a method for allocating costs in the District's budget to the potable and recycled water systems, establish a financial plan to have recycled water customers bear a greater percentage of their costs.
- **Project Economist, Groundwater Recovery Enhancement and Treatment Program, City of Oxnard, CA.** Prepared a Title 16 feasibility study to obtain a \$20 million grant from U.S. Bureau of Reclamation. This project comprised of a recycled water treatment, conveyance, and injection. Tasks included providing recycled water for groundwater injection and irrigation that would enable the City to build groundwater credits through injection and obtain groundwater allocations from agricultural users who would use recycled water in lieu of groundwater. Allocations and credits could then be used to make up the City's water supply deficit.
- **Project Economist, Finance Planning Framework, California Water Plan, California Department of Water Resources, CA.** Assisting in preparing the Finance Planning Framework for the 2013 and 2018 California Water Plan. The effort includes describing the current financial setting, developing approaches to prioritizing investments, and developing a menu of available financing strategies.
- **Merced Irrigation District, Merced, CA – Water Cost of Service Study:** Prepared a cost-of-service study that estimated user charges and fees for the water deliveries within the District. Also prepared the Proposition 218 material for the vote to enact the rates.
- **Byron Bethany Irrigation District, Byron, CA – Water Cost of Service Study:** Prepared a cost-of-service study that estimated user charges for the water deliveries within the District. Also prepared the Proposition 218 material for the vote to enact the rates.
- **Westlands Water District, CA – Evaluating Land Based Assessments:** Led an evaluation of possible land based assessments in the District, then prepared an Engineers Report to implement a benefit assessment for the District.
- **Oakdale Irrigation District, Oakdale, CA – Water Rate Study:** Prepared a cost-of-service study that estimated user charges for the water deliveries within the District. This study moved the District from a flat rate to tiered volumetric rates to comply with the Water Conservation Act of 2009 (SBx 7-7). Also prepared the Proposition 218 material for the vote to enact rates.

## EDUCATION

- Bachelor of Arts, with honors, Economics, Mills College
- Continuing education from UC Davis, UCLA, CDIAC, etc.

## HIGHLIGHTS

- Registered Municipal Advisor Representative
- 23 years of experience
- Bond Issuance Modeling & Disclosure
- Expert Special Tax Consultant
- Assessment District Formation
- Reassessment Consulting
- Proposition 218

## AFFILIATIONS

- California Society of Municipal Finance Officers (CSMFO)
- California Special Districts Association (CSDA)
- Committee on Special Assessments, Taxes and Other Financing Facilities (CASTOFF)
- Women in Public Finance (WPF)

## SPEAKING / MEDIA

- Maintenance Services Funding: A Finance/Public Works Convo, 2023 CSMFO Annual Conference
- Leading Your District through Financing Facilities and Fund Services with a Tax Measure 2022 CSDA GM Summit and Webinar
- Revenue Recovery: From Riches to Rags, and Back to Riches? 2022 CSMFO Annual Conference
- Show Me More Money: Optimizing Revenues in a Post-COVID World. 2022 CSMFO Annual Conference

## BIOGRAPHY

Sara Mares is a Director with NBS and a Registered Municipal Advisor Representative. She has extensive experience with modeling and structuring revenue mechanisms that support debt issuance. Sara forms Special Financing Districts (SFDs), including Community Facilities Districts and 1913 Act Assessment Districts, which provide land secured financing for limited obligation bonds. She has also provided bond issuance disclosure related to revenue bonds, both stand-alone that are secured by utility rate revenue or as part of a pool bond structure. Sara also has more than 23 years of experience preparing and disseminating continuing disclosure annual reporting and listed event filings.

## RELEVANT PROJECT EXPERIENCE

- **City of Rio Vista CFD Formation and Bond Issuance Disclosure.** Complex Workout including refinancing existing CFD debt, formation of a new CFD to restructure a portion of the existing CFD debt and funding of additional services. CFD Formation and Bond Issuance completed in 2018.
- **City of Patterson Water and Wastewater Revenue Bond Disclosure.** Continuing annual disclosure report filings for water revenue bonds, wastewater revenue bonds, land secured bonds and lease revenue bonds. Timely filings made annually, including notices of listed events as applicable.
- **City of American Canyon CFD Formation and Bond Issuance.** Analysis and formulation of special tax rate and method of apportionment structure. Data analysis and bond issuance disclosure data provided for debt issue.
- **United Water Conservation District Feasibility and Revenue Options Analysis.** Review CIP project list to determine available financing options and potential rate structures, including modeling of various rates.



*“Thank you so much for all of your guidance, advice and support this year. We definitely wouldn't have been able to accomplish this amazing feat without your experience and knowledge!”* Nikki Winslow, Library District Director, Altadena Library District

## EDUCATION

- Bachelor of Arts, University of California San Diego, La Jolla

## HIGHLIGHTS

- Two decades of financial, accounting and risk management experience
- Extensive experience in financial reporting, risk management analysis, budget management and development of accounting policies and procedures
- In-depth experience as a finance manager, consultant and controller in private industry
- Supports project teams completing public utility rate and fee studies in performing large-scale data analysis, financial modeling and rate analysis



*“Thanks Alice, we certainly appreciate your patience, persistence, thoroughness, and ability to adapt on the fly! I believe our final product and recommended actions turned out very well.”*

*Doug Mathews  
Director of Public Works & Water, City of Victorville*



## BIOGRAPHY

Alice Bou is a Consultant in our Utility Rate and Fee group. She is an accomplished finance professional with proven success in the oversight of management accounting and business analysis. Alice has two decades of experience working in accounting and financial management, performing data analysis, variance analysis, budgeting and forecasting, financial modeling, and managerial reporting. She has also developed detailed procedures and systems documentation with a focus on productivity, data integrity and functionality to promote transparency of all finance and accounting functions across all departments of the entire organization. Alice’s diverse experience is essential to the work performed by NBS.

As a member of the NBS team, Alice assists in the preparation of financial plans, cost of service, rate, and fee design analysis for our public utility clients. She reviews financial statements, budgets, capital improvement plans, operational data, and customer billing information for use in public utility rate and fee studies. Alice adds value to our team with her exceptional strategic financial planning and analytical skills.

## RELEVANT PROJECT EXPERIENCE

- **City of Sausalito – Sewer Rate Study:** Developed a comprehensive financial plan to address the City’s increasing operating and maintenance costs as well as the need to finance \$8.6 million in planned capital improvements over the 5-year rate period. Due to the deteriorating condition of the City’s sewer system, the overall goal was to identify equitable sewer charges that addressed sewer upgrades and services and develop rates that balanced the use of outstanding bond proceeds, cash reserves, and additional revenue generated from rate increases.
- **City of Davis – Sewer Rate and System Capacity Fee Study:** Established sewer capacity fees for the City that reflect the cost of sewer system infrastructure that is available to serve new development. Many factors were considered in the study, including the allocation of the \$268 million in existing system assets, the cost of planned capital improvements, and adjustments for outstanding debt and cash reserves. The assigned EDU’s per residential type of use were calculated based on the City’s most recent sewer rate study and average winter water use.



## RELEVANT PROJECT EXPERIENCE | CONTINUED

- **City of Redding – Water, Sewer, and Solid Waste Rate Study:** Performed an update of the City’s rate studies for its water, sewer, and solid waste utilities, which included updating long-term financial plans to incorporate funding capital improvements estimated at \$97.2 million and reviewing alternative rate structures. Although all three utilities were financially sound, rate increases were necessary to ensure the continued financial health of the City’s utilities by generating sufficient revenue needed to meet projected capital funding requirements, providing revenue stability, and providing equity in rates among customer classes. In addition, the cost-of-service analysis for the solid waste utility examined specific allocation factors for each customer class and determined how costs are divided into various types of service (e.g., collection, disposal, and transfer station).
- **Suisun-Solano Water Authority – Water Rate Study:** Conducted a comprehensive water rate study for the Authority which consisted of a long-term financial plan that includes the projection of revenues and expenditures on a cash-flow basis to help determine the amount of rate revenue required to maintain reserves at the recommended levels. Worked with Authority staff to develop a plan to fund over \$20 million in necessary capital improvement projects, with a combination of new debt issuances, existing cash reserves, and rate adjustments.
- **Mill Valley – Sewer Rate Study:** In the process of preparing a long-term financial plan reflecting the City’s growing concerns about shortfalls due to increased capital improvement costs and its current sewer rate structure, specifically the equitable assignment of costs to commercial customers (i.e., restaurants). Sewer rates will be evaluated to improve revenue stability in the light of current economic conditions as well as recent drought and continuing water conservation efforts. Water consumption data will be used to update commercial rates to assess how consumption has changed in the last few years and how projected water conservation might impact future consumption.
- **LADWP – Water Temperature Zone Analysis:** LADWP currently has a four-tiered water-budget based volumetric rate structure that assigns water budgets to each customer based on lot size and temperature zone. As part of LADWP’s Interim Rate Review, evaluated the findings of previous temperature zone assignments to determine potential customer bill impacts of modifying the existing temperature zones. Prepared an analysis of temperature zone impacts on water customers, including a thorough review of the temperature data as well as recent trends related to the number of customers, water use, and water bills by zone, tier, and lot size over the last five years. The primary focus of this study was to see if recent changes in temperature data as defined by LADWP’s current temperature zones warranted changing the customers assigned to each temperature zone, or the criteria used to define each zone.



*“Alice, You are the best rate analyst I have ever worked with; you are very talented.”*

*Cammie Morin  
Finance Director  
Solano Irrigation District*



## EDUCATION

- Bachelor of Science, Business Administration - Management, California State University, San Marcos

## HIGHLIGHTS

- Four years of public budget development and administration, professional-level research, project management, and financial analysis
- More than 12 years of compliance management

## AFFILIATIONS / AWARDS

- California Parks and Recreation Society (CPRS) - District 12 "Parks Make Life Better Spotlight – Event" Award Recipient, 2022

## BIOGRAPHY

Evan Hoenig will perform large-scale data analysis and validation, design and implement cost allocation and rate models, and prepare technical outcomes, as needed on this project. He will support facilitating data collection and reminders to staff to keep efforts moving along the agreed upon timeline for the completion of each task.

Evan is a Senior Project Analyst with NBS. He brings more than a decade of compliance management experience to our project team, as well as public budget development and administration, research, project management and financial analysis experience. He has extensive skills in analytical software, databases, and spreadsheets.

## RELEVANT PROJECT EXPERIENCE

Evan has consulted and served on many projects, including the following:

- **El Dorado Irrigation District, Placerville – Water, Sewer, and Recycled Water Cost-of-Service and Rate Design Study:** Assisted with the design of alternative rate designs; and recommended water, sewer, and recycled water rates.
- **City of San Jacinto – Cost Estimation Tool:** Provided in-depth research and analysis on capital assets and improvements, interpreted, and organized data, and assigned and evaluated costs.
- **City of Fresno – Impact Fee Study:** Study of the City's water and sewer capacity fees to ensure that the City's fees are updated to comply with legal and industry standards, and to ensure fees reflect the cost of capital infrastructure needed to serve new connections.
- **Sweetwater Authority – Financial Plan:** Performed detailed analysis of client operations and maintenance budgets, capital improvement and debt forecasting, and determination of rate revenue requirements.
- **City of Rio Vista – Water, Sewer, and Storm Water Rate Studies:** Completed comprehensive financial plans, cost of service analyses, and rate design for water and sewer utility studies.
- **City of Victorville – Sewer and Solid Waste Rate Studies:** Assisted with cost-of-service studies of sewer and solid waste utility rates. These studies analyzed alternative rate structures as well as alternative recommended reserve targets for consideration by City staff.

# APPENDIX B | MUNICIPAL ADVISOR DISCLOSURE

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## Disclosure of Conflicts of Interest and Legal or Disciplinary Events

Pursuant to the Municipal Securities Rulemaking Board (“MSRB”) Rule G-42 on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of NBS Government Finance Group (“NBS”) and its associated persons.

### CONFLICTS OF INTEREST

#### Compensation

NBS represents that in connection with the issuance of municipal securities, NBS may receive compensation from an Issuer or Obligated Person for services rendered. Any such compensation may be contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, NBS hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding NBS’ ability to provide unbiased advice to enter into such transaction. This conflict of interest does not impair NBS’ ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e., hourly or fixed-fee based) may also present a potential conflict of interest regarding NBS’ ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair NBS’ ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

The fee paid to NBS increases the cost of investment to your agency. The increased cost occurs from compensating NBS for municipal advisory services provided.

#### Other Municipal Advisor Relationships

NBS serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another NBS client. For example, NBS serves as Municipal Advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to your agency. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, NBS could potentially face a conflict of interest arising from these competing client interests. NBS fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with your agency.

If NBS becomes aware of any additional potential or actual conflict of interest after this disclosure, NBS will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

### LEGAL OR DISCIPLINARY EVENTS

NBS does not have any legal events or disciplinary history on NBS’ Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations, and civil litigation. The Issuer may electronically access NBS’ most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: [www.sec.gov/edgar/searchedgar/companysearch.html](http://www.sec.gov/edgar/searchedgar/companysearch.html).

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against NBS, NBS will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate NBS, its management and personnel.

Pursuant to Municipal Securities Rulemaking Board Rule G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal entity and obligated person clients which include the following:

- NBS is currently registered as a Municipal Advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.
- Within the MSRB website at [www.msrb.org](http://www.msrb.org), the Municipal Advisory client brochure that is posted on the MSRB website may be obtained. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

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

**DATE:** November 12, 2024

**AGENDA ITEM:** Discussion and Possible Recommendation: Budgeting Lean Six Sigma in the 25/26 FY Budget

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**RECOMMENDATIONS:**

1. Staff recommends the committee consider budgeting \$65,000 for Lean Six Sigma in the 25/26 FY Budget
2. Members of the Board attend a Presentation of Lean End to End Process at a Board Workshop in December.

**FINANCIAL IMPACT:** Estimated cost varies from \$100 to \$70,000 plus depending on the needs of the District and the programs implemented.

No financial impact for the presentation.

**Financial Impact for certification programs per person.**

The cost of a Six Sigma certification depends on several factors, including the belt level, the organization, and the amount of training and materials involved.

**Six Sigma Live Virtual Classroom Training**

The Lean Six Sigma Certification is a sequential training that includes six levels of training:

Lean Six Sigma White Belt \$399

Lean Six Sigma Yellow Belt Certification Program \$999

Lean Six Sigma Green Belt Certification Program \$1,399

Lean Six Sigma Black Belt Certification Program \$1,499

Lean Six Sigma Master Black Belt Instructor-led Training \$1,599

Onsite Training (10-day training) \$3,500 per day

Total Estimate: \$60,000 to \$70,000

**BACKGROUND:** At the October 15, 2024, board meeting, members of the Board directed Staff to provide cost and process for the implementation of Lean Six Sigma. Prior to the October meeting staff had already begun reaching out to the Lean Six Sigma Academy (LSSA) for pricing and details for onsite group training.

On October 29<sup>th</sup> staff met with Kaj Ahlmann, a Six Sigma Master Black Belt and a Six Sigma Advisory Board member, as well as the owner of Six Sigma Ranch and Huttopia in Lower Lake. Mr. Ahlmann provided a brief presentation on the process and how Lean Six Sigma concepts can be applied in a water utility.

Mr. Ahlmann also connected staff with Mr. John Rodgers, Managing Partner and Chief Operating Officer, SSA & Company Six Sigma Academy.

Mr. Ahlmann will be presenting the Six Sigma Methodology and concept to the full board at the November Regular Board meeting.

Staff met with Mr. Rodgers on November 6<sup>th</sup>, at which time Mr. Rodgers recommended a meeting to discuss the best options for the district.

A workshop is recommended for all Board members and key personnel. Key factors of discussion; District Operation Model, Metric and Business Performance.

**ATTACHMENTS:**

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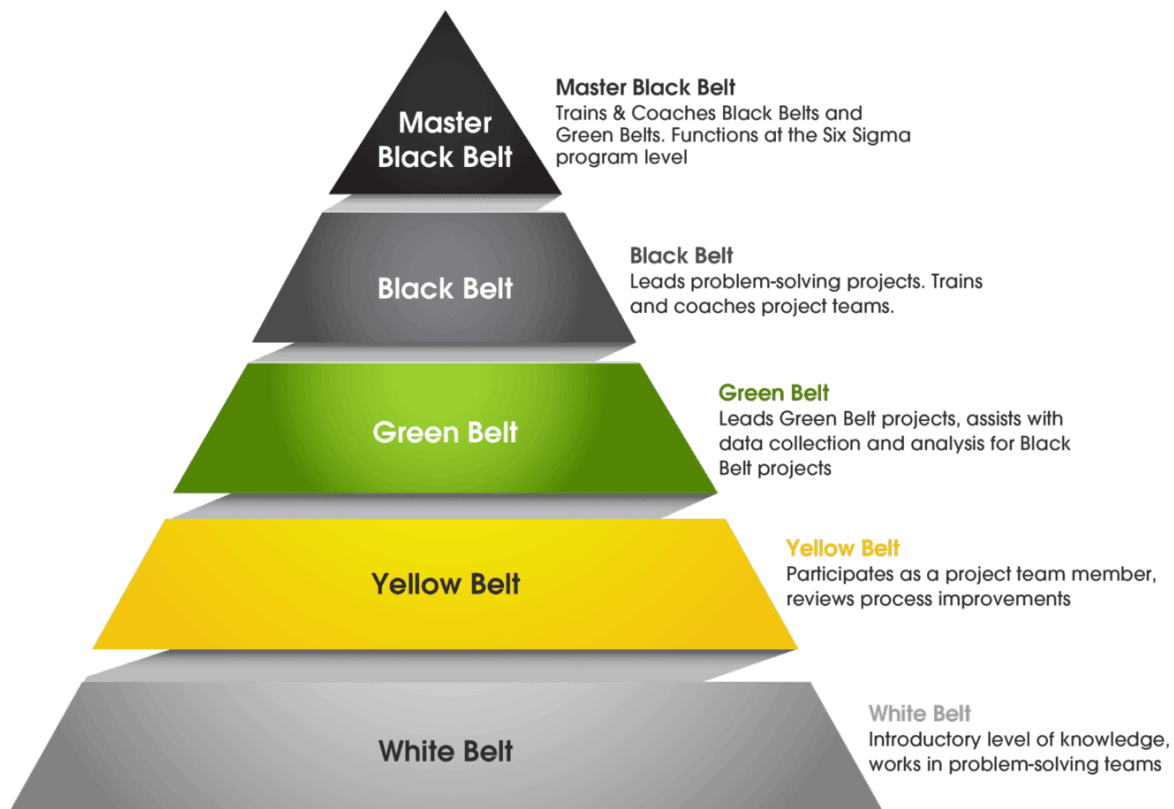
## Six Sigma Belts Levels Explained

Understanding the Six Sigma Belt levels can be confusing. This break down of the requirements for each Six Sigma Certification clarifies the differences in achievement and typical roles for each level. [Six Sigma methodology](#) provides the use of a colored belt tier system for its certification. To receive Six Sigma Certification, you must follow a hierarchical process.

## What Are the Six Sigma Belts?

Here are the Six Sigma Belts and Certification Levels you can achieve:

- Six Sigma White Belt – White belt certification demonstrates an introductory level of knowledge to the fundamental concepts of Six Sigma.
- Six Sigma Yellow Belt – Yellow Belt certification indicates that you have learned the specifics of how Six Sigma works, how its disciplines are applied to the workplace and where best to concentrate your time as you learn the process.
- Six Sigma Green Belt – Green Belt certification focuses on advanced analysis and resolution of problems related to quality improvement projects. Green Belts lead and manage projects, while providing support to Six Sigma Black Belts.
- Six Sigma Black Belt – Black Belt certification signifies that you are an expert in Six Sigma philosophies and principles. Black Belts are known as agents of change within an organization who lead project teams.
- Six Sigma Master Black Belt – A Master Black Belt represents the top of the Lean Six Sigma achievement structure. They have extensive experience and are leaders in their fields.



Understanding the Six Sigma Belt levels can be confusing. Many people want to know the advantages and requirements of each Six Sigma Certification belt level. The most important factor is the degree to which you are involved in the work or projects.

#### Six Sigma Champion

The first level of Six Sigma certification is called a Champion. A Champion isn't a belt, per se, but it is a critical function in a Six Sigma project or organization. The Champion's primary role is to make sure that operational projects are in line with the strategic level business objectives.

#### [Six Sigma White Belt Certification](#)

We'll first begin by explaining the White Belt. This is the first level of the Six Sigma Certification process. You start at the ground level by solving problems at a local level. White Belts will connect with higher-tier individuals such as those professionals with a Green or Black belt to solve each problem. The goal of a White Belt is to understand the fundamental concepts of Six Sigma.

#### [Six Sigma Yellow Belt Certification](#)

Yellow Belt for Six Sigma is where you get into the specifics of how Six Sigma works, what it is, how the disciplines can be applied to the workplace, and where best to concentrate your time as you learn the process. A Yellow Belt professional is well versed in the basics of Lean Six Sigma, which includes all aspects of the phases of D-M-C. Thus we recommend that students enter a class to receive the guidance necessary. Yellow Belt Lean Six Sigma is where the fun is just getting started to eliminate defects from within enterprise systems.



One of the most frequently asked question is the difference between a Six Sigma Green Belt and Six Sigma Black Belt.

### Six Sigma Green Belt Certification

A Six Sigma Green Belt supports a Six Sigma Black Belt by analyzing and solving quality problems and is involved in quality-improvement projects. Green Belts also assist in reviewing data and suggestions sent by lower-tiered belts. There are times Green Belts will have enough experience to lead and manage a project of their own. It all depends on their experience level in a particular field. Green Belts are known as the workhorses of a business.

Those with a Green Belt will be able to apply learned tools such as define, measure, analyze, improve and control to everyday work problems. They will also be able to assist Black Belts in Six Sigma teams and team projects to provide measurable improvement to the enterprise.

Candidates that have a thorough knowledge of the Six Sigma methods and procedures at the Green Belt level have a distinct advantage when searching for a career. Hiring managers seek candidates with the knowledge and expertise those with a Green Belt possess.

Typical jobs for those with a Six Sigma Green Belt include: Compliance structural engineer, lead manufacturing engineer, operating systems specialist, business process analyst, project engineer, and senior IT project manager.

### Six Sigma Black Belt Certification

A Six Sigma Black Belt understands Six Sigma philosophies and principles, including the supporting systems and tools. This person demonstrates team leadership and understands all aspects of the [DMAIC](#) model [in accordance with] Six Sigma principles.

Black Belts are known as agents of change within an organization. They have a deep understanding of team dynamics and handle assigning roles and responsibilities to team members. Most often these team members are Green Belts. It is the goal of a Black Belt to improve overall quality and profitability.

Typical jobs for those with a Six Sigma Black Belt include: Project Manager, Vice President of Operations, and Manager of Manufacturing.

### Six Sigma Master Black Belt

Master Black Belts are the top of the food chain for Lean Six Sigma / Black Belt Six Sigma subject matter experts [in the field of study].

The Master Black Belt (MBB) requirements for individuals are at least five years as a Black Belt Six Sigma (BBSS) or experience on a minimum of 10 BBSS projects throughout their experience as a professional. The aforementioned is what you are required to submit for portfolio review and acceptance as a MBB student. Both the IASSC and the ASQ review your experience as a Six Sigma professional, which includes coaching and teaching, mentoring, your responsibilities as a BBSS professional, and your depth and breadth of technical experience and innovation.

Typical jobs for those with a Six Sigma Black Belt include: Senior Project Manager, Senior Process Engineer, Lean Transformation Expert, and similar positions.

Once you fully understand the levels of Six Sigma, earning certification and progressing up the levels can be difficult, but rewarding. Businesses across the world recognize Six Sigma certification as

proof that an individual has the knowledge and training to enhance, reduce or eliminate unnecessary costs and streamline business processes that help propel future growth. Hiring managers are looking for the knowledge and skills offered by a Six Sigma certified professional, in order to improve business goals, increase profitability and overall efficiency. When you receive Six Sigma Certification, you will have the tools necessary to thrive in many positions. You will have a direct knowledge of how to reduce costs, increase revenue, streamline business processes and improve employee buy-in.

<https://certificationacademy.com/six-sigma-belt-levels-explained/>