



Hidden Valley Lake Community Services District

Finance Committee

AGENDA

Friday, January 15, 2021

12:30 PM

DUE TO THE EVOLVING SITUATION WITH THE COVID-19 NOVEL CORONAVIRUS AND THE STATE OF CALIFORNIA STAY AT HOME ORDER, EXECUTIVE ORDER N-33-20, THIS MEETING SHALL ONLY BE AVAILABLE TO THE PUBLIC VIA TELECONFERENCE

To join this meeting go to the www.hvllcsd.org select the January 15, 2021 Finance Committee Meeting select **Join Microsoft Teams Meeting** Select **Join on the web** instead.

Please submit your comments to pcuadras@hvllcsd.org or mail comments to the attention of: Administrative Services Manager, Hidden Valley Lake Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467. Comments will be addressed by the Committee Chair as related to the agenda item or during Public Comment.

DATE: January 15, 2021

TIME: 12:30 PM

PLACE: Hidden Valley Lake CSD
Administration Office, GM Office
19400 Hartmann Road
Hidden Valley Lake, CA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. REVIEW and DISCUSS: Smith & Newell 2019-2020 Audit
6. REVIEW and DISCUSS: Monthly Financial Reports & Disbursements
7. REVIEW and DISCUSS: Projects Update
8. REVIEW and DISCUSS: Approved & Proposed Salaries
9. REVIEW and DISCUSS: Match Commitment Letter for Fuel Mitigation Project
10. REVIEW and DISCUSS: Request for Proposal to reduce vegetative debris in the firebreak area to protect against stormwater inundation of critical infrastructure during extreme rain events.

11. PUBLIC COMMENT
12. COMMITTEE MEMBER COMMENT
13. ITEMS FOR NEXT AGENDA:
14. ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvllcsd.org/Meetings. In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting please contact the District Office at (707)987-9201 at least 48 hours prior to the scheduled meeting. Public shall be given the opportunity to comment on each agenda item before the Governing Board acts on that item, G.C. 54953.3. All other comments will be taken under Public Comment.

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

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2020**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Annual Financial Report
For the Year Ended June 30, 2020

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INTRODUCTORY SECTION

- **List of Officials**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

List of Officials

For the Year Ended June 30, 2020

Board of Directors

Jim Liberman	President
Gary Graves	Vice President
Claude Brown	Director
Carolyn Graham	Director
Jim Freeman	Director

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FINANCIAL SECTION

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District, California (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the District as of June 30, 2020, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As more fully described in Note 10A to the financial statements, citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the District's operations because the diseases severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

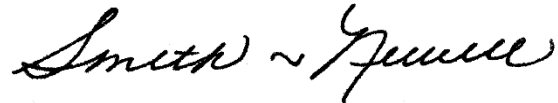
The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

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

Smith & Newell CPAs
Yuba City, California
December 21, 2020

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

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

Introduction

This section of the Annual Financial Report contains a narrative overview and analysis of the Hidden Valley Lake Community Services District (District) financial activities for the year ended June 30, 2020.

The Management's Discussion and Analysis (MD&A) is a required section of the District's Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity. Readers are encouraged to consider the information presented here in conjunction with the Annual Financial Statements.

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

Financial Highlights

Key financial highlights for the fiscal year ended June 30, 2020 were as follows:

- The Statement of Net Position indicates that total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$1,590,796. Unrestricted net position represents (\$910,499), and net investment in capital assets was at \$1,309,712, 43 percent higher than 2018/19. The remaining restricted amounts were \$940,599 for debt service and \$250,984 for capital facilities.
- Total net position increased \$365,362, 30 percent in fiscal year 2019/20 compared to a 20 percent decrease of (\$303,880) in fiscal year 2018/19.
- Total assets decreased from \$9,980,989 in fiscal year 2018/2019 to \$9,699,451 in fiscal year 2019/2020, mainly due to reduction of intergovernmental receivables.
- Total liabilities decreased 6 percent from \$9,061,262 in fiscal year 2018/19 to \$8,523,750 in fiscal year 2019/20.
- The District recorded deferred outflows of resources at \$564,558, an increase of \$80,442 and deferred inflows of resources of \$149,463, a decrease of \$28,946, in order to record the different components required by GASBS 68 and 75 for pension and OPEB accounting and reporting. Deferred outflows of resources are technically not assets but increase net position similar to an asset and deferred inflows of resources are technically not liabilities but decrease net position similar to liabilities. See Note 1N in the notes to financial statements for a definition of deferred inflows and outflows of resources.
- Total program and general revenues increased by \$760,219, 21 percent from fiscal year 2018/19 due to continued revenue of FEMA funding emergency response and repairs, and a rate increase.
- Total operating expenses increased \$100,604, 3 percent from fiscal year 2018-19.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

Overview of the Financial Statements

The financial section of this report consists of five parts.

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

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

The basic financial statements for the District are presented as "Government-Wide" and proprietary or enterprise fund financial statements. The chart below provides an overview of the major features of the financial statements.

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

Financial Statements and Notes

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

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

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

Net Position

**Table 1
Summary of Net Position
June 30, 2020 and 2019**

	Enterprise Funds			
	2020	2019	Dollar Change	Percent Change
Assets				
Current and other assets	\$ 3,258,248	\$ 3,630,092	\$ (371,844)	-10%
Non current assets	6,441,203	6,350,897	90,306	1%
Total Assets	<u>9,699,451</u>	<u>9,980,989</u>	<u>(281,538)</u>	<u>-3%</u>
Deferred Outflows of Resources				
Deferred pension adjustments	428,664	449,116	(20,452)	-5%
Deferred OPEB adjustments	135,894	35,000	100,894	288%
Total Deferred Outflows of Resources	<u>564,558</u>	<u>484,116</u>	<u>80,442</u>	<u>17%</u>
Liabilities				
Current liabilities	578,234	1,188,796	(610,562)	-51%
Noncurrent liabilities	7,945,516	7,872,466	73,050	1%
Total Liabilities	<u>8,523,750</u>	<u>9,061,262</u>	<u>(537,512)</u>	<u>-6%</u>
Deferred Inflows of Resources				
Deferred pension adjustments	82,076	97,020	(14,944)	-15%
Deferred OPEB adjustments	67,387	81,389	(14,002)	-17%
Total Deferred Inflows of Resources	<u>149,463</u>	<u>178,409</u>	<u>(28,946)</u>	<u>-16%</u>
Net Position				
Net investment in capital assets	1,309,712	915,280	394,432	43%
Restricted				
Debt Service	940,599	910,609	29,990	3%
Capital Facilities	250,984	195,422	55,562	28%
Unrestricted	(910,499)	(795,877)	(114,622)	14%
Total Net Position	<u>\$ 1,590,796</u>	<u>\$ 1,225,434</u>	<u>\$ 365,362</u>	<u>30%</u>

Net position increased by \$365,362 to \$1,590,796 in FY 2019/20 as described below:

- Total assets decreased by \$281,538, mainly due to reduction of intergovernmental receivables. Deferred outflows of resources increased by \$80,442.
- Current liabilities (obligations due within 12 months) decreased by \$610,562. The net decrease was due primarily to a decrease in the accounts payable of \$600,498 for related storm emergency costs paid to the County of Lake.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

- Non-current (long-term) liabilities decreased by \$73,050. Long-term liabilities are reduced each year as each series on the outstanding debt principal amounts are paid back to the bondholders. Additional information on the District's non-current liabilities can be found in Note 5 Long-Term Liabilities.
- The largest portion of the District's net position reflects its investment in capital assets (e.g. land, sewer & water lines and improvements, buildings, machinery, equipment, and vehicles) net of outstanding debt. The District uses these capital assets to provide services for the residents and businesses in its service area.
- Although the District's investment in its capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used or sold to liquidate District liabilities. The remaining balance of the unrestricted net position may be used to meet the District's ongoing obligations to its customers and creditors. The net position also included restricted assets required by various debt agreements restricting revenues pledged to repay debt and restricted assets for capital facilities.

Revenues, Expenses, and Changes in Net Position Statement Analysis

**Table 2
Summary of Changes in Net Position
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 2020 and 2019**

	Enterprise Funds			
	2020	2019	Dollar	Percent
Operating Revenues				
Charges for Services	\$ 3,409,773	\$ 3,176,656	\$ 233,117	7%
Assessments	282,110	281,018	1,092	0%
Permits and Inspections	38,541	37,570	971	3%
Miscellaneous	109,202	90,787	18,415	20%
Total Operating Revenues	<u>3,839,626</u>	<u>3,586,031</u>	<u>253,595</u>	<u>7%</u>
Operating Expenses				
Sewer	1,911,579	2,032,548	(120,969)	-6%
Water	1,936,595	1,714,032	222,563	13%
Flood	1,339	2,329	(990)	-43%
Total Operating Expenses	<u>3,849,513</u>	<u>3,748,909</u>	<u>100,604</u>	<u>3%</u>
Operating Income (Loss)	(9,887)	(162,878)	152,991	-94%
Non-Operating Revenues (Expenses)				
Interest Income	15,855	26,643	(10,788)	-40%
Debt Interest	(176,909)	(186,536)	9,627	-5%
Total Non-Operating Revenues (Expenses)	<u>(161,054)</u>	<u>(159,893)</u>	<u>(1,161)</u>	<u>1%</u>
Change in Net Position Before Special Items & Transfers	(170,941)	(322,771)	151,830	-47%
Proceeds for Storms Emergency Response & Repairs	536,303	1,087,144	(550,841)	-51%
Expenses for Storms Emergency Response & Repairs	-	(1,068,253)	1,068,253	100%
Change in Net Position	365,362	(303,880)	669,242	-220%
Net Position - Beginning of Year	1,225,434	1,529,314	(303,880)	-20%
Net Position - End of Year	<u>\$ 1,590,796</u>	<u>\$ 1,225,434</u>	<u>\$ 365,362</u>	<u>30%</u>

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

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

The District's \$365,362, 30 percent change in net position during FY 2019/20 was characterized as follows:

- Total operating revenues increased by \$253,595, mainly due to increases in the sewer and water service charges. Assessments collected from the County of Lake remain consistent and the Permits, Inspections and Miscellaneous revenues increased slightly by \$19,386.
- Total operating expenses increased by \$100,604 from the prior fiscal year primarily due to continued disaster expenses from the 2019 rain storms. The District submitted FEMA/CalOES funding requests to cover the unanticipated disaster expenses and has had much success recovering 94 percent of the expenses.

Capital Asset Administration

**Table 3
Capital Assets (Net of Depreciation)
June 30, 2020 and 2019**

	Business-Type Activities			
	2020	2019	Dollar Change	Percent Change
Land (not depreciated)	\$ 607,918	\$ 607,918	\$ -	0%
Structures and improvements	2,042,109	2,161,248	(119,139)	-6%
Equipment, vehicles and machinery	499,989	300,877	199,112	66%
Infrastructure	3,291,187	3,280,854	10,333	0%
Total	\$ 6,441,203	\$ 6,350,897	\$ 90,306	1%

The District's net capital assets increased from \$6,350,897 to \$6,441,203 for the year ended June 30, 2020. The total increase was \$90,306, partly due to the addition of a vehicle and a water main line replacement. Details of the capital asset transactions can be found on page 28, Note 3.

Debt Administration

**Table 4
Outstanding Long-Term Liabilities and Debt (net of debt discounts/premiums)
June 30, 2020 and 2019**

	Business-Type Activities			
	2020	2019	Dollar Change	Percent Change
Liabilities				
Compensated Absences	\$ 29,118	\$ 59,604	\$ (30,486)	-51%
Total Liabilities	29,118	59,604	(30,486)	-51%
Debt				
Bonds	3,009,161	3,190,424	(181,263)	-6%
Loans	1,605,330	1,711,693	(106,363)	-6%
Certificates of Participation	517,000	533,500	(16,500)	-3%
Total Debt	5,131,491	5,435,617	(304,126)	-6%
Total Long-Term Liabilities and Debt	\$ 5,160,609	\$ 5,495,221	\$ (334,612)	-6%

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

The District's long-term debt was for the infrastructure of water lines, sewer lines, pump stations and processing plant. At year end June 30, 2020, the long-term debt decreased from \$5,495,221 to \$5,160,609 due to payments and changes in compensated absences. Details of the debt outstanding can be found on pages 29-30, Note 5.

Economic Factors and Next Year's Budget

For fiscal year 2019/20, Hidden Valley Lake Community Services District had three (3) new residential water connections and four (4) new residential sewer connections. This is consistent with numbers throughout recent years. The housing market appears to have stabilized, and new construction is once again available throughout the community due to the rescission of the meter moratorium imposed by the State of California. FEMA/CalOES public assistance for the hydraulically overladed sewer systems of 2017 and 2019 significantly reduced current liabilities.

A first draft of a comprehensive rate study was conducted, and revisions are expected to be finalized in fiscal year 20/21. The damaging effects of increased natural disasters in the area have prioritized the need for disaster mitigation projects. The plan is to increase water, sewer and recycled water use charges to provide for increased operational costs, replacement of infrastructure and build up the Reserve Funds in both the Water and Sewer Enterprise Funds.

Requests for Information

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

Basic Financial Statements

- **Government-Wide Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2020

	Business-Type Activities
ASSETS	
Cash and investments	\$ 2,425,483
Investments with fiscal agent	176,393
Receivables:	
Accounts (net of allowance)	413,282
Assessments	9,935
Delinquent assessments	120,722
Intergovernmental	89,677
Interest	2,326
Prepaid costs	20,430
Capital assets:	
Non-depreciable	607,918
Depreciable, net	5,833,285
Total capital assets	<u>6,441,203</u>
Total Assets	<u>9,699,451</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	428,664
Deferred OPEB adjustments	135,894
Total Deferred Outflows of Resources	<u>564,558</u>
LIABILITIES	
Accounts payable	144,434
Salaries and benefits payable	29,337
Interest payable	63,581
Long-term liabilities:	
Due within one year	340,882
Due in more than one year	4,819,727
Net pension liability	1,525,450
Net OPEB liability	1,600,339
Total Liabilities	<u>8,523,750</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension adjustments	82,076
Deferred OPEB adjustments	67,387
Total Deferred Inflows of Resources	<u>149,463</u>
NET POSITION	
Net investment in capital assets	1,309,712
Restricted for debt service	940,599
Restricted for capital facilities	250,984
Unrestricted	(910,499)
Total Net Position	<u>\$ 1,590,796</u>

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

**Statement of Activities
For the Year Ended June 30, 2020**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>			Total Business-Type Activities
<u>Functions/Programs:</u>					
Business-type activities:					
Sewer	\$ 2,030,463	\$ 1,392,844	\$ 282,110	\$ -	\$ (355,509)
Water	1,994,620	2,055,470	-	-	60,850
Flood control	1,339	-	-	-	(1,339)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Business-Type Activities	4,026,422	3,448,314	282,110	-	(295,998)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 4,026,422</u>	<u>\$ 3,448,314</u>	<u>\$ 282,110</u>	<u>\$ -</u>	<u>(295,998)</u>
General revenues:					
Interest and investment earnings					15,855
Miscellaneous					109,202
Special items:					
Storms emergency response and repair proceeds					536,303
					<hr/>
Total General Revenues and Special Items					661,360
					<hr/>
Change in Net Position					365,362
					<hr/>
Net Position - Beginning					1,225,434
					<hr/>
Net Position - Ending					<u>\$ 1,590,796</u>

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

Basic Financial Statements

- **Fund Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
Enterprise Funds
June 30, 2020

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
ASSETS				
Current Assets:				
Cash and investments	\$ 1,576,690	\$ 848,793	\$ -	\$ 2,425,483
Investments with fiscal agent	176,393	-	-	176,393
Receivables:				
Accounts (net of allowance)	151,431	261,851	-	413,282
Assessments	9,935	-	-	9,935
Intergovernmental	89,677	-	-	89,677
Interest	1,173	1,153	-	2,326
Prepaid costs	10,215	10,215	-	20,430
Total Current Assets	2,015,514	1,122,012	-	3,137,526
Noncurrent Assets:				
Delinquent assessments receivable	120,722	-	-	120,722
Capital assets, net	3,046,853	3,394,350	-	6,441,203
Total Noncurrent Assets	3,167,575	3,394,350	-	6,561,925
Total Assets	5,183,089	4,516,362	-	9,699,451
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	214,332	214,332	-	428,664
Deferred OPEB adjustments	65,374	70,520	-	135,894
Total Deferred Outflows of Resources	279,706	284,852	-	564,558
LIABILITIES				
Current Liabilities:				
Accounts payable	54,436	89,908	90	144,434
Salaries and benefits payable	13,265	16,072	-	29,337
Interest payable	40,304	23,277	-	63,581
Compensated absences	15,210	11,344	-	26,554
Bonds payable	187,263	-	-	187,263
Loans payable	-	110,065	-	110,065
Certificates of participation	17,000	-	-	17,000
Total Current Liabilities	327,478	250,666	90	578,234

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

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Net Position
Enterprise Funds
June 30, 2020

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
LIABILITIES (CONTINUED)				
Noncurrent Liabilities:				
Compensated absences	1,469	1,095	-	2,564
Bonds payable	2,821,898	-	-	2,821,898
Loans payable	-	1,495,265	-	1,495,265
Certificates of participation	500,000	-	-	500,000
Net pension liability	762,725	762,725	-	1,525,450
Net OPEB liability	732,054	868,285	-	1,600,339
Total Noncurrent Liabilities	4,818,146	3,127,370	-	7,945,516
Total Liabilities	5,145,624	3,378,036	90	8,523,750
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	41,038	41,038	-	82,076
Deferred OPEB adjustments	34,214	33,173	-	67,387
Total Deferred Inflows of Resources	75,252	74,211	-	149,463
NET POSITION				
Net investment in capital assets	(479,308)	1,789,020	-	1,309,712
Restricted for debt service	757,116	183,483	-	940,599
Restricted for capital facilities	101,847	149,137	-	250,984
Unrestricted	(137,736)	(772,673)	(90)	(910,499)
Total Net Position	\$ 241,919	\$ 1,348,967	\$ (90)	\$ 1,590,796

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

Continued (Page 2 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenses
and Changes in Net Position
Enterprise Funds
For the Year Ended June 30, 2020

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
OPERATING REVENUES				
Assessments	\$ 282,110	\$ -	\$ -	\$ 282,110
Permits and inspections	38,541	-	-	38,541
Charges for services	1,354,303	2,055,470	-	3,409,773
Miscellaneous	63,065	46,137	-	109,202
Total Operating Revenues	1,738,019	2,101,607	-	3,839,626
OPERATING EXPENSES				
Salaries and benefits	833,391	955,910	-	1,789,301
Insurance	83,700	35,056	-	118,756
Office expenses	28,323	28,000	-	56,323
Continuing education	2,958	3,014	-	5,972
Dues and subscriptions	7,630	24,797	-	32,427
Postage	7,389	7,389	-	14,778
Repairs and maintenance	209,377	204,526	-	413,903
Gas, fuel and oil	17,843	16,120	-	33,963
Supplies	61,851	50,167	-	112,018
Professional services	269,725	145,251	-	414,976
Rents and leases	5,041	-	-	5,041
Travel	1,278	1,721	-	2,999
Telephone	9,995	10,017	-	20,012
Power	53,458	151,060	1,339	205,857
Other utilities	2,898	2,898	-	5,796
Depreciation	256,729	196,836	-	453,565
Other operating	13,468	3,495	-	16,963
Office and safety equipment	8,481	27,165	-	35,646
Director's compensation	-	3,127	-	3,127
Environmental monitoring	36,222	16,198	-	52,420
Water conservation	-	3,550	-	3,550
Water rights	-	15,060	-	15,060
Annual operating fees	1,822	35,238	-	37,060
Total Operating Expenses	1,911,579	1,936,595	1,339	3,849,513
Operating Income (Loss)	(173,560)	165,012	(1,339)	(9,887)
NON-OPERATING REVENUES (EXPENSES)				
Interest income	9,059	6,796	-	15,855
Interest expense	(118,884)	(58,025)	-	(176,909)
Total Non-Operating Revenues (Expenses)	(109,825)	(51,229)	-	(161,054)
Income (Loss) Before Special Items and Transfers	(283,385)	113,783	(1,339)	(170,941)

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

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenses
and Changes in Net Position
Enterprise Funds
For the Year Ended June 30, 2020

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
Proceeds for the storms emergency response and repair	499,101	37,202	-	536,303
Transfers in	766,928	313,339	687	1,080,954
Transfers out	<u>(767,615)</u>	<u>(313,339)</u>	<u>-</u>	<u>(1,080,954)</u>
Change in Net Position	215,029	150,985	(652)	365,362
Total Net Position - Beginning	<u>26,890</u>	<u>1,197,982</u>	<u>562</u>	<u>1,225,434</u>
Total Net Position - Ending	<u>\$ 241,919</u>	<u>\$ 1,348,967</u>	<u>\$ (90)</u>	<u>\$ 1,590,796</u>

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

Continued (Page 2 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 2020

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,689,240	\$ 2,046,981	\$ -	\$ 3,736,221
Cash paid to suppliers	(1,457,293)	(734,095)	(1,249)	(2,192,637)
Cash paid to employees	(707,715)	(820,175)	-	(1,527,890)
Net Cash Provided (Used) by Operating Activities	(475,768)	492,711	(1,249)	15,694
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Special project amounts received	1,421,908	37,202	-	1,459,110
Interfund loan repayments received	40,000	-	-	40,000
Interfund loan repayments made	-	(40,000)	-	(40,000)
Transfer in from other funds	766,928	313,339	687	1,080,954
Transfer out to other funds	(767,615)	(313,339)	-	(1,080,954)
Net Cash Provided (Used) by Noncapital Financing Activities	1,461,221	(2,798)	687	1,459,110
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(256,355)	(287,516)	-	(543,871)
Principal paid on debt	(197,763)	(106,363)	-	(304,126)
Interest paid on debt	(121,030)	(59,567)	-	(180,597)
Net Cash Provided (Used) by Capital and Related Financing Activities	(575,148)	(453,446)	-	(1,028,594)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	10,296	8,256	-	18,552
Net Cash Provided (Used) by Investing Activities	10,296	8,256	-	18,552
Net Increase (Decrease) in Cash and Cash Equivalents	420,601	44,723	(562)	464,762
Balances - Beginning	1,332,482	804,070	562	2,137,114
Balances - Ending	\$ 1,753,083	\$ 848,793	\$ -	\$ 2,601,876

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

Continued (Page 1 of 2)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Statement of Cash Flows

Enterprise Funds

For the Year Ended June 30, 2020

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (173,560)	\$ 165,012	\$ (1,339)	\$ (9,887)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	256,729	196,836	-	453,565
Decrease (increase) in:				
Accounts receivable	(32,877)	(54,627)	-	(87,504)
Assessments receivable	(15,902)	-	-	(15,902)
Prepaid costs	7,254	7,254	-	14,508
Pension adjustment - deferred outflows	10,226	10,226	-	20,452
OPEB adjustment - deferred outflows	(49,061)	(51,833)	-	(100,894)
Increase (decrease) in:				
Accounts payable	(643,088)	42,500	90	(600,498)
Salaries and benefits payable	(5,356)	(4,538)	-	(9,894)
Compensated absences	(17,462)	(13,024)	-	(30,486)
Net pension liability	60,820	60,820	-	121,640
Net OPEB liability	140,790	148,750	-	289,540
Pension adjustment - deferred inflows	(7,472)	(7,472)	-	(14,944)
OPEB adjustment - deferred inflows	(6,809)	(7,193)	-	(14,002)
Net Cash Provided (Used) by Operating Activities	<u>\$ (475,768)</u>	<u>\$ 492,711</u>	<u>\$ (1,249)</u>	<u>\$ 15,694</u>

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

Continued (Page 2 of 2)

Basic Financial Statements

- **Notes to Basic Financial Statements**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

Component Units

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

Joint Agencies

The District is a participant in the Special District Risk Management Authority (SDRMA), which is a joint powers agency organized for the purpose of pooled joint-protection coverage to member entities. SDRMA operates public entity pools for auto and general liability coverage, plus workers compensation and errors and omissions coverage and pool purchases excess insurance for members. Complete audited financial statements of SDRMA can be obtained at 1112 I Street, Suite 300, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The District reports the following major proprietary funds:

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

C. Basis of Accounting and Measurement Focus

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

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

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

E. Investments

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

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

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

F. Receivables

Receivables consist mainly of user fees, interest, intergovernmental, assessments, and delinquent assessments. Although Management believes all assessments are ultimately collectible because they are collected with property taxes, management has established an allowance for doubtful accounts of \$0 for the Sewer Operations fund and \$0 for the Water Operations fund. Accounts receivables are stated net of these amounts.

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

G. Other Assets

Inventory

Inventory items are recorded as expenses at the time inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

Prepaid Costs

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets

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

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

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

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

I. Assessment Revenue

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

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

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

J. Interfund Transactions

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

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

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

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Interfund Transactions (Continued)

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

K. Compensated Absences

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

L. Pension

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

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

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

M. Other Postemployment Benefits (OPEB)

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

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

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows of Resources

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

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

O. Estimates

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

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

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

Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

Q. Future Accounting Pronouncements

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

Statement No. 84 “Fiduciary Activities”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 87 “Leases”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Future Accounting Pronouncements (Continued)

Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period”	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 90 “Majority Equity Interests”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91 “Conduit Debt Obligations”	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92 “Omnibus 2020”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 “Replacement of Interbank Offered Rates	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 21/22)
Statement No. 94 “Public-Private and Public-Public Partnership and Availability Payment Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96 “Subscription-Based Information Technology Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2020, the District’s cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 600
Deposits (less outstanding checks)	<u>1,802,808</u>
Total Cash	<u>1,803,408</u>
Investments:	
Investments with fiscal agent	176,393
Local Agency Investment Fund (LAIF)	<u>622,075</u>
Total Investments	<u>798,468</u>
Total Cash and Investments	<u>\$ 2,601,876</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Cash

At year end, the carrying amount of the District's cash deposits (including amounts in checking and money market accounts) was \$1,802,808, and the bank balance was \$1,955,811. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$600.

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

C. Investments

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

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

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

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

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2020, the District had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
Money market mutual funds	\$ 176,393	\$ 176,393	\$ -	\$ -
Total Investments Measured at Fair Value	176,393	<u>\$ 176,393</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
LAIF	<u>622,075</u>			
Total Investments	<u>\$ 798,468</u>			

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

As of June 30, 2020, the District had the following investments, all of which had a maturity of 5 years or less:

<u>Investment Type</u>	<u>Interest Rates</u>	<u>Maturities</u>		<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
		<u>0-1 year</u>	<u>1-5 years</u>		
Investments Held by Fiscal Agents					
Money market mutual funds	Variable	\$ 176,393	\$ -	\$ 176,393	-
Total Investments Held by Fiscal Agents		<u>176,393</u>	<u>-</u>	<u>176,393</u>	<u>-</u>
Pooled Investments					
LAIF	Variable	<u>622,075</u>	<u>-</u>	<u>622,075</u>	<u>-</u>
Total Pooled Investments		<u>622,075</u>	<u>-</u>	<u>622,075</u>	<u>-</u>
Total Investments		<u>\$ 798,468</u>	<u>\$ -</u>	<u>\$ 798,468</u>	<u>-</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

For the Year Ended June 30, 2020

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Money Market Mutual Funds	A	AAAm	Aaa-mf	22.09%
LAIF	N/A	Unrated	Unrated	<u>77.91%</u>
Total				<u>100.00%</u>

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

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

D. Investment in External Investment Pool

The District maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2020, the District's investment in LAIF valued at amortized cost was \$622,075 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$100.9 billion. Of that amount, 96.63 percent is invested in non-derivative financial products and 3.37 percent in structured notes and asset-backed securities.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020, was as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2020</u>
Capital Assets, Not Being Depreciated				
Land	\$ 607,918	\$ -	\$ -	\$ 607,918
Total Capital Assets, Not Being Depreciated	<u>607,918</u>	<u>-</u>	<u>-</u>	<u>607,918</u>
Capital Assets, Being Depreciated				
Structures and improvements	3,811,950	1,275	-	3,813,225
Equipment	1,902,744	334,818	(25,000)	2,212,562
Infrastructure	25,967,744	207,778	-	26,175,522
Total Capital Assets, Being Depreciated	<u>31,682,438</u>	<u>543,871</u>	<u>(25,000)</u>	<u>32,201,309</u>
Less Accumulated Depreciation For:				
Structures and improvements	(1,650,702)	(120,414)	-	(1,771,116)
Equipment	(1,601,867)	(135,706)	25,000	(1,712,573)
Infrastructure	(22,686,890)	(197,445)	-	(22,884,335)
Total Accumulated Depreciation	<u>(25,939,459)</u>	<u>(453,565)</u>	<u>25,000</u>	<u>(26,368,024)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,742,979</u>	<u>90,306</u>	<u>-</u>	<u>5,833,285</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,350,897</u>	<u>\$ 90,306</u>	<u>\$ -</u>	<u>\$ 6,441,203</u>

Depreciation

Depreciation expense was charged to operations as follows:

Sewer Operations	\$ 256,729
Water Operations	<u>196,836</u>
Total Depreciation Expense	<u>\$ 453,565</u>

NOTE 4: INTERFUND TRANSACTIONS

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, and subsidies of various District operations. The following are interfund transfers for the fiscal year ended June 30, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
Sewer Operations	\$ 766,928	\$ 767,615
Water Operations	313,339	313,339
Flood Control	<u>687</u>	<u>-</u>
Total	<u>\$ 1,080,954</u>	<u>\$ 1,080,954</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 5: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Adjustments/ Retirements</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
Bonds	\$ 3,161,000	\$ -	(\$ 179,000)	\$ 2,982,000	\$ 185,000
Unamortized premium	<u>29,424</u>	<u>-</u>	<u>(2,263)</u>	<u>27,161</u>	<u>2,263</u>
Bonds, net	3,190,424	-	(181,263)	3,009,161	187,263
Direct borrowing loans	1,711,693	-	(106,363)	1,605,330	110,065
Direct borrowing certificates of participation	533,500	-	(16,500)	517,000	17,000
Compensated absences	<u>59,604</u>	<u>30,641</u>	<u>(61,127)</u>	<u>29,118</u>	<u>26,554</u>
Total Business-Type Activities	<u>\$ 5,495,221</u>	<u>\$ 30,641</u>	<u>(\$ 365,253)</u>	<u>\$ 5,160,609</u>	<u>\$ 340,882</u>

Individual issues of debt payable outstanding at June 30, 2020, are as follows:

Bonds:

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

\$ 2,982,000

Total Bonds

2,982,000

Loans:

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

1,605,330

Total Loans

1,605,330

Certificates of Participation:

2012 Series direct borrowing Certificate of Participation Water Reclamation Plant Energy Sustainability Project issued October 1, 2012, in the amount of \$640,000, payable in annual installments of \$14,000 to \$31,500 with an interest rate of 3.00% and maturity on August 1, 2014. The certificates of participation were used to finance the sewer system solar project. Net revenues are pledged as collateral for debt. In the event of default, the District agrees to pay accrued interest plus the principal of all unpaid installments under the related agreement.

517,000

Total Certificates of Participation

517,000

Total

\$ 5,104,330

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements of business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, net pension liability which is reported in Note 7, and net OPEB liability, which is reported in Note 8.

<u>Year Ended</u> <u>June 30</u>	Bonds		
	Principal	Interest	Total
2021	\$ 185,000	\$ 99,357	\$ 284,357
2022	192,000	93,231	285,231
2023	199,000	86,728	285,728
2024	206,000	79,843	285,843
2025	213,000	72,720	285,720
2026-2030	1,176,000	247,245	1,423,245
2031-2033	811,000	43,242	854,242
Total	<u>\$ 2,982,000</u>	<u>\$ 722,366</u>	<u>\$ 3,704,366</u>

<u>Year Ended</u> <u>June 30</u>	Loans from Direct Borrowings		
	Principal	Interest	Total
2021	\$ 110,065	\$ 55,865	\$ 165,930
2022	113,895	52,035	165,930
2023	117,859	48,071	165,930
2024	121,960	43,969	165,929
2025	126,204	39,726	165,930
2026-2030	700,038	129,614	829,652
2031-2032	315,309	16,554	331,863
Total	<u>\$ 1,605,330</u>	<u>\$ 385,834</u>	<u>\$ 1,991,164</u>

<u>Year Ended</u> <u>June 30</u>	Certificates of Participation from Direct Borrowings		
	Principal	Interest	Total
2021	\$ 17,000	\$ 15,255	\$ 32,255
2022	17,500	14,738	32,238
2023	18,000	14,205	32,205
2024	18,500	13,658	32,158
2025	19,000	13,095	32,095
2026-2030	104,000	56,445	160,445
2031-2035	121,000	39,570	160,570
2036-2040	140,000	20,040	160,040
2041-2042	62,000	1,875	63,875
Total	<u>\$ 517,000</u>	<u>\$ 188,881</u>	<u>\$ 705,881</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 6: NET POSITION

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

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

Net Position Flow Assumption

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

NOTE 7: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

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

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

Summary of Rate of Tiers and Eligible Participants

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided

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

Each Rate Tier's specific provisions and benefits in effect at June 30, 2020, are summarized as follows:

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

Contributions

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

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	11.432%	8.000%	0.000%
Miscellaneous PEPRAs	6.985%	6.750%	0.000%

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 195,406	\$ -

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: PENSION PLAN (CONTINUED)

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

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020 was as follows:

	<u>Proportion June 30, 2019</u>	<u>Proportion June 30, 2020</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	.03725%	.03809%	.00084%

As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ <u>1,525,450</u>
Total Net Pension Liability	\$ <u>1,525,450</u>

For the year ended June 30, 2020 the District recognized pension expense of \$336,470. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 209,325	\$ -
Changes of assumptions	72,740	(25,786)
Difference between expected and actual experience	105,949	(8,209)
Difference between projected and actual earnings on pension plan investments	-	(26,670)
Difference between District contributions and proportionate share of contributions	7,872	(2,024)
Change in employer's proportion	<u>32,778</u>	<u>(19,387)</u>
Total	<u>\$ 428,664</u>	<u>(\$ 82,076)</u>

\$209,325 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: PENSION PLAN (CONTINUED)

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

Year Ended <u>June 30</u>	
2021	\$ 122,597
2022	(10,466)
2023	19,744
2024	5,388
Thereafter	<u>-</u>
Total	<u>\$ 137,263</u>

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

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

Discount Rate

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

Long-Term Expected Rate of Return

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: PENSION PLAN (CONTINUED)

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

Long-Term Expected Rate of Return (Continued)

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

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

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

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

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

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

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

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Miscellaneous	\$ 2,337,968	\$ 1,525,450	\$ 854,774

Pension Plan Fiduciary Net Position

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

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

The coverage requires the employee to meet the following requirements:

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

Benefits Provided

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

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

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

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

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

The 2018 monthly healthcare premium rates are shown below:

SDRMA 2018 Rates Northern California			
Plan	Employee Only	Employee + 1	Employee +2
Blue Shield PPO Gold	\$ 814.98	\$ 1,630.98	\$ 2,117.52
Gold PPO Medicare	523.26	1,046.52	1,569.78

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Employees Covered By Benefit Terms

At June 30, 2020 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Active employees	<u>12</u>
Total	<u><u>16</u></u>

B. Net OPEB Liability

The District's net OPEB liability of \$1,600,339, was measured as of June 30, 2019, and was determined by the actuarial valuation as of June 30, 2018.

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Funding method	Entry-Age Normal Cost, level percent of pay
Asset valuation method	Market value of assets
Salary increases	3.25% per year, since benefits do not depend on salary, this used only to allocate the cost of benefits between services years
Discount rate	3.62% as of June 30, 2018 and 3.13% as of June 30, 2019
Healthcare cost trend rates	7.0% for 2018, decreasing .5% per year to an ultimate rate of 5.0% for 2024 and later years
General inflation rate	2.75% per year

Demographic actuarial assumptions used in this valuation are based on the 2014 experience study of the California Public Employees Retirement System using data from 1997 to 2011, except for a different basis used to project future mortality improvement. The representative mortality rates were those published by CalPERS adjusted to back out 20 years of Scale BB to central year 2008.

C. Changes in the Net OPEB Liability

	Net OPEB Liability
Balance at June 30, 2019	\$ <u>1,310,799</u>
Changes for the year:	
Services cost	153,728
Interest	52,382
Change of assumptions	118,430
Benefit payments	(<u>35,000</u>)
Net changes	<u>289,540</u>
Balance at June 30, 2020	\$ <u><u>1,600,339</u></u>

Changes of assumptions reflects a change in the discount rate from 3.62 percent to 3.13 percent.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability(Continued)

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

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

	<u>1% Decrease</u> (2.13%)	<u>Current Rate</u> (3.13%)	<u>1% Increase</u> (4.13%)
Net OPEB liability	\$ 1,888,132	\$ 1,600,339	\$ 1,371,876

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

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

	<u>Current Trend</u> -1%	<u>Current Trend</u>	<u>Current Trend</u> +1%
Net OPEB Liability	\$ 1,321,111	\$ 1,600,339	\$ 1,989,419

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$207,489. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Contributions made subsequent to the measurement date	\$ 32,845	\$ -
Changes of assumptions	<u>103,049</u>	<u>(67,387)</u>
Total	<u>\$ 135,894</u>	<u>(\$ 67,387)</u>

\$32,845 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>June 30</u>	
2021	(\$ 1,379)
2022	(1,379)
2023	(1,379)
2024	(1,379)
2025	(5,107)
Thereafter	<u>(25,039)</u>
	<u>(\$ 35,662)</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 9: RISK MANAGEMENT

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

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

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

NOTE 10: OTHER INFORMATION

A. Subsequent Events

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2020 through December 21, 2020, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

B. Federal Emergency Management Administration (FEMA)/Office of Emergency Services (OES) Application and Reimbursement Status for 2017 Storm Emergency

In January and February 2017, there were storm events that resulted in emergency response costs and damage to infrastructure. A formal disaster emergency was declared by the District and County. The State and federal governments subsequently adopted an emergency declaration that provided for federal and State assistance in reimbursement of certain eligible costs incurred by the District. The District submitted several applications to FEMA/OES representatives.

FEMA/OES reviewed and approved requests for reimbursement and the District recorded a receivable of \$260,636 as of June 30, 2020.

**Required Supplementary Information
(Unaudited)**

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2020
Last 10 Years*

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

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

<u>2017/2018</u>	<u>2018/2019</u>
0.03725%	0.03809%
\$ 1,403,810	\$ 1,525,450
773,598	858,574
181.47%	177.67%
74.97%	74.75%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2020
Last 10 Years*

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

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

<u>2018/2019</u>	<u>2019/2020</u>
\$ 80,229	\$ 74,931
<u>(195,406)</u>	<u>(209,325)</u>
<u>\$ (115,177)</u>	<u>\$ (134,394)</u>
\$ 858,574 22.76%	\$ 784,205 26.69%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2020

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

Change of Assumptions and Methods

CalPERS has implemented a new actuarial valuation software system for the June 30, 2018, valuation. This new system has refined and improved calculation methodology. In December 2017, the CalPERS Board of Administration (the Board) adopted new mortality assumptions for plan participation in the Public Employee's Retirement Fund (PERF). The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent.

The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. These changes are being implemented in two steps commencing in the June 30, 2018, funding valuation. For financial reporting purposes, these assumption changes are fully reflected in the results for Fiscal Year 2017-18. In Fiscal Year 2014-15, the financial reporting discount rate was increased from 7.50 percent to 7.65 percent resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50 percent during this period, and remained adjusted for administrative expenses.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

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

Valuation Date	June 30, 2017
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Inflation	2.75%
Salary increases	Varies based on entry age and service
Investment rate of return	7.38%

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2020
Last 10 Years*

Fiscal Year	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Net OPEB Liability			
Service Cost	\$ 168,137	\$ 150,829	\$ 153,728
Interest	35,914	46,055	52,382
Changes of assumptions	(95,664)	(12,151)	118,430
Benefit payments	<u>(20,997)</u>	<u>(33,593)</u>	<u>(35,000)</u>
Net Change in Net OPEB Liability	87,390	151,140	289,540
Net OPEB Liability - Beginning	<u>1,072,269</u>	<u>1,159,659</u>	<u>1,310,799</u>
Net OPEB Liability - Ending	<u><u>\$ 1,159,659</u></u>	<u><u>\$ 1,310,799</u></u>	<u><u>\$ 1,600,339</u></u>
Covered-employee payroll	\$ 770,191	\$ 804,618	\$ 915,742
Net OPEB liability as a percentage of covered-employee payroll	150.57%	162.91%	174.76%

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Note to District OPEB Plan
For the Year Ended June 30, 2020

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

The Discount rate was changed to 3.13 percent as of June 30, 2019, from 3.62 percent as of June 30, 2018.

Combining Fund Financial Statements

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HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Sewer Operations
June 30, 2020

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
ASSETS				
Current Assets:				
Cash and investments	\$ 399,463	\$ 452,540	\$ 33,388	\$ 101,633
Investments with fiscal agent	-	176,393	-	-
Receivables:				
Accounts (net of allowance)	151,431	-	-	-
Assessments	-	9,935	-	-
Intergovernmental	89,677	-	-	-
Interest	268	343	3	214
Prepaid costs	10,215	-	-	-
Total Current Assets	<u>651,054</u>	<u>639,211</u>	<u>33,391</u>	<u>101,847</u>
Noncurrent Assets:				
Delinquent assessments receivable	-	120,722	-	-
Capital assets, net	3,046,853	-	-	-
Total Noncurrent Assets	<u>3,046,853</u>	<u>120,722</u>	<u>-</u>	<u>-</u>
Total Assets	<u>3,697,907</u>	<u>759,933</u>	<u>33,391</u>	<u>101,847</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	214,332	-	-	-
Deferred OPEB adjustments	65,374	-	-	-
Total Deferred Outflows of Resources	<u>279,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	54,436	-	-	-
Salaries and benefits payable	13,265	-	-	-
Interest payable	-	34,121	6,183	-
Compensated absences	15,210	-	-	-
Bonds payable	-	187,263	-	-
Certificates of participation	-	-	17,000	-
Total Current Liabilities	<u>82,911</u>	<u>221,384</u>	<u>23,183</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	1,469	-	-	-
Bonds payable	-	2,821,898	-	-
Certificates of participation	-	-	500,000	-
Net pension liability	762,725	-	-	-
Net OPEB liability	732,054	-	-	-
Total Noncurrent Liabilities	<u>1,496,248</u>	<u>2,821,898</u>	<u>500,000</u>	<u>-</u>
Total Liabilities	<u>1,579,159</u>	<u>3,043,282</u>	<u>523,183</u>	<u>-</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	All Bonds Administration	All Bonds Assessment Revolving Fund	Total Sewer Operations
\$ 453,280	\$ 31,304	\$ -	\$ 105,082	\$ 1,576,690
-	-	-	-	176,393
-	-	-	-	151,431
-	-	-	-	9,935
-	-	-	-	89,677
345	-	-	-	1,173
-	-	-	-	10,215
<u>453,625</u>	<u>31,304</u>	<u>-</u>	<u>105,082</u>	<u>2,015,514</u>
-	-	-	-	120,722
-	-	-	-	3,046,853
-	-	-	-	3,167,575
<u>453,625</u>	<u>31,304</u>	<u>-</u>	<u>105,082</u>	<u>5,183,089</u>
-	-	-	-	214,332
-	-	-	-	65,374
-	-	-	-	279,706
-	-	-	-	54,436
-	-	-	-	13,265
-	-	-	-	40,304
-	-	-	-	15,210
-	-	-	-	187,263
-	-	-	-	17,000
-	-	-	-	327,478
-	-	-	-	1,469
-	-	-	-	2,821,898
-	-	-	-	500,000
-	-	-	-	762,725
-	-	-	-	732,054
-	-	-	-	4,818,146
-	-	-	-	5,145,624

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Sewer Operations
June 30, 2020

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	41,038	-	-	-
Deferred OPEB adjustments	34,214	-	-	-
Total Deferred Inflows of Resources	<u>75,252</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	3,046,853	(3,009,161)	(517,000)	-
Restricted for debt service	-	725,812	-	-
Restricted for capital facilities	-	-	-	101,847
Unrestricted	(723,651)	-	27,208	-
Total Net Position	<u>\$ 2,323,202</u>	<u>\$ (2,283,349)</u>	<u>\$ (489,792)</u>	<u>\$ 101,847</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	All Bonds Administration	All Bonds Assessment Revolving Fund	Total Sewer Operations
-	-	-	-	41,038
-	-	-	-	34,214
-	-	-	-	75,252
-	-	-	-	(479,308)
-	31,304	-	-	757,116
-	-	-	-	101,847
453,625	-	-	105,082	(137,736)
<u>\$ 453,625</u>	<u>\$ 31,304</u>	<u>\$ -</u>	<u>\$ 105,082</u>	<u>\$ 241,919</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
and Changes in Net Position
Sewer Operations
For the Year Ended June 30, 2020

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
OPERATING REVENUES				
Assessments	\$ -	\$ 282,110	\$ -	\$ -
Permits and inspections	8,141	-	-	30,400
Charges for services	1,354,303	-	-	-
Miscellaneous	28,979	34,086	-	-
Total Operating Revenues	1,391,423	316,196	-	30,400
OPERATING EXPENSES				
Salaries and benefits	833,391	-	-	-
Insurance	83,700	-	-	-
Office expenses	28,323	-	-	-
Continuing education	2,958	-	-	-
Dues and subscriptions	7,630	-	-	-
Postage	7,389	-	-	-
Repairs and maintenance	209,377	-	-	-
Gas, fuel and oil	17,843	-	-	-
Supplies	61,851	-	-	-
Professional services	260,136	9,589	-	-
Rents and leases	5,041	-	-	-
Travel	1,278	-	-	-
Telephone	9,995	-	-	-
Power	53,458	-	-	-
Other utilities	2,898	-	-	-
Depreciation	256,729	-	-	-
Other operating	13,468	-	-	-
Office and safety equipment	8,481	-	-	-
Environmental monitoring	36,222	-	-	-
Annual operating fees	1,822	-	-	-
Total Operating Expenses	1,901,990	9,589	-	-
Operating Income (Loss)	(510,567)	306,607	-	30,400
NON-OPERATING REVENUES (EXPENSES)				
Interest income	1,567	4,228	37	1,205
Interest expense	-	(103,333)	(15,551)	-
Total Non-Operating Revenues (Expenses)	1,567	(99,105)	(15,514)	1,205
Income (Loss) Before Special Items and Transfers	(509,000)	207,502	(15,514)	31,605

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	All Bonds Administration	All Bonds Assessment Revolving Fund	Total Sewer Operations
\$ -	\$ -	\$ -	\$ -	\$ 282,110
-	-	-	-	38,541
-	-	-	-	1,354,303
-	-	-	-	63,065
-	-	-	-	1,738,019
-	-	-	-	833,391
-	-	-	-	83,700
-	-	-	-	28,323
-	-	-	-	2,958
-	-	-	-	7,630
-	-	-	-	7,389
-	-	-	-	209,377
-	-	-	-	17,843
-	-	-	-	61,851
-	-	-	-	269,725
-	-	-	-	5,041
-	-	-	-	1,278
-	-	-	-	9,995
-	-	-	-	53,458
-	-	-	-	2,898
-	-	-	-	256,729
-	-	-	-	13,468
-	-	-	-	8,481
-	-	-	-	36,222
-	-	-	-	1,822
-	-	-	-	1,911,579
-	-	-	-	(173,560)
1,934	22	-	66	9,059
-	-	-	-	(118,884)
1,934	22	-	66	(109,825)
1,934	22	-	66	(283,385)

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
and Changes in Net Position
Sewer Operations
For the Year Ended June 30, 2020

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
Proceeds for the storms emergency response and repair	499,101	-	-	-
Transfers in	332,809	-	17,765	45,144
Transfers out	<u>(434,806)</u>	<u>-</u>	<u>-</u>	<u>(32,455)</u>
Change in Net Position	(111,896)	207,502	2,251	44,294
Total Net Position - Beginning	<u>2,435,098</u>	<u>(2,490,851)</u>	<u>(492,043)</u>	<u>57,553</u>
Total Net Position - Ending	<u>\$ 2,323,202</u>	<u>\$ (2,283,349)</u>	<u>\$ (489,792)</u>	<u>\$ 101,847</u>

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	All Bonds Administration	All Bonds Assessment Revolving Fund	Total Sewer Operations
-	-	-	-	499,101
371,210	-	-	-	766,928
(45,407)	-	-	(254,947)	(767,615)
327,737	22	-	(254,881)	215,029
125,888	31,282	-	359,963	26,890
<u>\$ 453,625</u>	<u>\$ 31,304</u>	<u>\$ -</u>	<u>\$ 105,082</u>	<u>\$ 241,919</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Sewer Operations
For the Year Ended June 30, 2020

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 1,358,546	\$ 300,294	\$ -	\$ 30,400
Cash paid to suppliers	(1,447,704)	(9,589)	-	-
Cash paid to employees	(707,715)	-	-	-
Net Cash Provided (Used) by Operating Activities	(796,873)	290,705	-	30,400
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Special project amounts received	1,421,908	-	-	-
Interfund loan repayments received	-	-	-	-
Transfer in from other funds	332,809	-	17,765	45,144
Transfer out to other funds	(434,806)	-	-	(32,455)
Net Cash Provided (Used) by Noncapital Financing Activities	1,319,911	-	17,765	12,689
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(256,355)	-	-	-
Principal paid on debt	-	(181,263)	(16,500)	-
Interest paid on debt	-	(105,272)	(15,758)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(256,355)	(286,535)	(32,258)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	1,875	4,580	40	1,424
Net Cash Provided (Used) by Investing Activities	1,875	4,580	40	1,424
Net Increase (Decrease) in Cash and Cash Equivalents	268,558	8,750	(14,453)	44,513
Balances - Beginning	130,905	620,183	47,841	57,120
Balances - Ending	\$ 399,463	\$ 628,933	\$ 33,388	\$ 101,633

Wastewater Capital Facilities Unreserved	USDA Reserve Fund	All Bonds Administration	All Bonds Assessment Revolving Fund	Total Sewer Operations
\$ -	\$ -	\$ -	\$ -	\$ 1,689,240
-	-	-	-	(1,457,293)
-	-	-	-	(707,715)
-	-	-	-	(475,768)
-	-	-	-	1,421,908
-	-	-	40,000	40,000
371,210	-	-	-	766,928
(45,407)	-	-	(254,947)	(767,615)
325,803	-	-	(214,947)	1,461,221
-	-	-	-	(256,355)
-	-	-	-	(197,763)
-	-	-	-	(121,030)
-	-	-	-	(575,148)
2,289	22	-	66	10,296
2,289	22	-	66	10,296
328,092	22	-	(214,881)	420,601
125,188	31,282	-	319,963	1,332,482
<u>\$ 453,280</u>	<u>\$ 31,304</u>	<u>\$ -</u>	<u>\$ 105,082</u>	<u>\$ 1,753,083</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Sewer Operations
For the Year Ended June 30, 2020

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (510,567)	\$ 306,607	\$ -	\$ 30,400
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	256,729	-	-	-
Decrease (increase) in:				
Accounts receivable	(32,877)	-	-	-
Assessments receivable	-	(15,902)	-	-
Prepaid costs	7,254	-	-	-
Pension adjustment - deferred outflows	10,226	-	-	-
OPEB adjustment - deferred outflows	(49,061)	-	-	-
Increase (decrease) in:				
Accounts payable	(643,088)	-	-	-
Salaries and benefits payable	(5,356)	-	-	-
Compensated absences	(17,462)	-	-	-
Net pension liability	60,820	-	-	-
Net OPEB liability	140,790	-	-	-
Pension adjustment - deferred inflows	(7,472)	-	-	-
OPEB adjustment - deferred inflows	(6,809)	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (796,873)</u>	<u>\$ 290,705</u>	<u>\$ -</u>	<u>\$ 30,400</u>

<u>Wastewater Capital Facilities Unreserved</u>	<u>USDA Reserve Fund</u>	<u>All Bonds Administration</u>	<u>All Bonds Assessment Revolving Fund</u>	<u>Total Sewer Operations</u>
\$ -	\$ -	\$ -	\$ -	\$ (173,560)
-	-	-	-	256,729
-	-	-	-	(32,877)
-	-	-	-	(15,902)
-	-	-	-	7,254
-	-	-	-	10,226
-	-	-	-	(49,061)
-	-	-	-	(643,088)
-	-	-	-	(5,356)
-	-	-	-	(17,462)
-	-	-	-	60,820
-	-	-	-	140,790
-	-	-	-	(7,472)
-	-	-	-	(6,809)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (475,768)</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Water Operations
June 30, 2020

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
ASSETS			
Current Assets:			
Cash and investments	\$ 354,835	\$ 12,294	\$ 182,816
Receivables:			
Accounts (net of allowance)	259,212	1,882	-
Interest	441	45	667
Prepaid costs	10,215	-	-
Total Current Assets	624,703	14,221	183,483
Noncurrent Assets:			
Capital assets, net	3,394,350	-	-
Total Noncurrent Assets	3,394,350	-	-
Total Assets	4,019,053	14,221	183,483
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	214,332	-	-
Deferred OPEB adjustments	70,520	-	-
Total Deferred Outflows of Resources	284,852	-	-
LIABILITIES			
Current Liabilities:			
Accounts payable	89,908	-	-
Salaries and benefits payable	16,072	-	-
Interest payable	-	23,277	-
Compensated absences	11,344	-	-
Loans payable	-	110,065	-
Total Current Liabilities	117,324	133,342	-
Noncurrent Liabilities:			
Compensated absences	1,095	-	-
Loans payable	-	1,495,265	-
Net pension liability	762,725	-	-
Net OPEB liability	868,285	-	-
Total Noncurrent Liabilities	1,632,105	1,495,265	-
Total Liabilities	1,749,429	1,628,607	-
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	41,038	-	-
Deferred OPEB adjustments	33,173	-	-
Total Deferred Inflows of Resources	74,211	-	-

Water Operations Reserve	Water Capital Fund	Total Water Operations
\$ 150,270	\$ 148,578	\$ 848,793
198	559	261,851
-	-	1,153
-	-	10,215
<u>150,468</u>	<u>149,137</u>	<u>1,122,012</u>
-	-	3,394,350
-	-	3,394,350
<u>150,468</u>	<u>149,137</u>	<u>4,516,362</u>
-	-	214,332
-	-	70,520
-	-	284,852
-	-	89,908
-	-	16,072
-	-	23,277
-	-	11,344
-	-	110,065
-	-	250,666
-	-	1,095
-	-	1,495,265
-	-	762,725
-	-	868,285
-	-	3,127,370
-	-	3,378,036
-	-	41,038
-	-	33,173
-	-	74,211

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Net Position
Water Operations
June 30, 2020

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
NET POSITION			
Net investment in capital assets	3,394,350	(1,605,330)	-
Restricted for debt service	-	-	183,483
Restricted for capital facilities	-	-	-
Unrestricted	(914,085)	(9,056)	-
Total Net Position	\$ 2,480,265	\$ (1,614,386)	\$ 183,483

<u>Water Operations Reserve</u>	<u>Water Capital Fund</u>	<u>Total Water Operations</u>
-	-	1,789,020
-	-	183,483
-	149,137	149,137
150,468	-	(772,673)
<u>\$ 150,468</u>	<u>\$ 149,137</u>	<u>\$ 1,348,967</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenses
And Changes in Net Position
Water Operations
For the Year Ended June 30, 2020

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
OPERATING REVENUES			
Charges for services	\$ 2,044,954	\$ 10,509	\$ -
Miscellaneous	46,137	-	-
Total Operating Revenues	<u>2,091,091</u>	<u>10,509</u>	<u>-</u>
OPERATING EXPENSES			
Salaries and benefits	955,910	-	-
Insurance	35,056	-	-
Office expenses	28,000	-	-
Continuing education	3,014	-	-
Dues and subscriptions	24,797	-	-
Postage	7,389	-	-
Repairs and maintenance	204,526	-	-
Gas, fuel and oil	16,120	-	-
Supplies	50,167	-	-
Professional services	145,251	-	-
Travel	1,721	-	-
Telephone	10,017	-	-
Power	151,060	-	-
Other utilities	2,898	-	-
Depreciation	196,836	-	-
Other operating	3,495	-	-
Office and safety equipment	27,165	-	-
Director's compensation	3,127	-	-
Environmental monitoring	16,198	-	-
Water conservation	3,550	-	-
Water rights	15,060	-	-
Annual operating fees	30,103	5,135	-
Total Operating Expenses	<u>1,931,460</u>	<u>5,135</u>	<u>-</u>
Operating Income (Loss)	<u>159,631</u>	<u>5,374</u>	<u>-</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	2,793	251	3,729
Interest expense	-	(58,025)	-
Total Non-Operating Revenues (Expenses)	<u>2,793</u>	<u>(57,774)</u>	<u>3,729</u>
Income (Loss) Before Transfers	162,424	(52,400)	3,729
Proceeds for the storms emergency response and repair	37,202	-	-
Transfers in	136,987	59,551	-
Transfers out	(313,339)	-	-
Change in Net Position	23,274	7,151	3,729
Total Net Position - Beginning	<u>2,456,991</u>	<u>(1,621,537)</u>	<u>179,754</u>
Total Net Position - Ending	<u>\$ 2,480,265</u>	<u>\$ (1,614,386)</u>	<u>\$ 183,483</u>

Water Operating Reserve	Water Capital Fund	Total Water Operations
\$ 3	\$ 4	\$ 2,055,470
-	-	46,137
<u>3</u>	<u>4</u>	<u>2,101,607</u>
-	-	955,910
-	-	35,056
-	-	28,000
-	-	3,014
-	-	24,797
-	-	7,389
-	-	204,526
-	-	16,120
-	-	50,167
-	-	145,251
-	-	1,721
-	-	10,017
-	-	151,060
-	-	2,898
-	-	196,836
-	-	3,495
-	-	27,165
-	-	3,127
-	-	16,198
-	-	3,550
-	-	15,060
-	-	35,238
-	-	<u>1,936,595</u>
<u>3</u>	<u>4</u>	<u>165,012</u>
8	15	6,796
-	-	(58,025)
<u>8</u>	<u>15</u>	<u>(51,229)</u>
11	19	113,783
-	-	37,202
105,552	11,249	313,339
-	-	(313,339)
<u>105,563</u>	<u>11,268</u>	<u>150,985</u>
<u>44,905</u>	<u>137,869</u>	<u>1,197,982</u>
<u>\$ 150,468</u>	<u>\$ 149,137</u>	<u>\$ 1,348,967</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
Combining Statement of Cash Flows
Water Operations
For the Year Ended June 30, 2020

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 1,993,367	\$ 36,704	\$ -
Cash paid to suppliers	(728,960)	(5,135)	-
Cash paid to employees	(820,175)	-	-
Net Cash Provided (Used) by Operating Activities	444,232	31,569	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Special project amounts received	37,202	-	-
Interfund loan repayments paid	-	(40,000)	-
Transfers in other funds	136,987	59,551	-
Transfers out other funds	(313,339)	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	(139,150)	19,551	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(287,516)	-	-
Principal paid on debt	-	(106,363)	-
Interest paid on debt	-	(59,567)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(287,516)	(165,930)	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	3,522	297	4,414
Net Cash Provided (Used) by Investing Activities	3,522	297	4,414
Net Increase (Decrease) in Cash and Cash Equivalents	21,088	(114,513)	4,414
Balances - Beginning	333,747	126,807	178,402
Balances - Ending	\$ 354,835	\$ 12,294	\$ 182,816
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 159,631	\$ 5,374	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation/amortization	196,836	-	-
Decrease (increase) in:			
Accounts receivable	(97,725)	26,195	-
Prepaid costs	7,254	-	-
Pension adjustment - deferred outflows	10,226	-	-
OPEB adjustment - deferred outflows	(51,833)	-	-
Increase (decrease) in:			
Accounts payable	42,500	-	-
Salaries and benefits payable	(4,538)	-	-
Compensated absences	(13,024)	-	-
Net pension liability	60,820	-	-
Net OPEB liability	148,750	-	-
Pension adjustment - deferred inflows	(7,472)	-	-
OPEB adjustment - deferred inflows	(7,193)	-	-
Net Cash Provided (Used) by Operating Activities	\$ 444,232	\$ 31,569	\$ -

Water Operating Reserve	Water Capital Fund	Total Water Operations
\$ 6,473	\$ 10,437	\$ 2,046,981
-	-	(734,095)
-	-	(820,175)
<u>6,473</u>	<u>10,437</u>	<u>492,711</u>
-	-	37,202
-	-	(40,000)
105,552	11,249	313,339
-	-	(313,339)
<u>105,552</u>	<u>11,249</u>	<u>(2,798)</u>
-	-	(287,516)
-	-	(106,363)
-	-	(59,567)
-	-	(453,446)
<u>8</u>	<u>15</u>	<u>8,256</u>
<u>8</u>	<u>15</u>	<u>8,256</u>
112,033	21,701	44,723
<u>38,237</u>	<u>126,877</u>	<u>804,070</u>
<u>\$ 150,270</u>	<u>\$ 148,578</u>	<u>\$ 848,793</u>

\$ 3	\$ 4	\$ 165,012
-	-	196,836
6,470	10,433	(54,627)
-	-	7,254
-	-	10,226
-	-	(51,833)
-	-	42,500
-	-	(4,538)
-	-	(13,024)
-	-	60,820
-	-	148,750
-	-	(7,472)
-	-	(7,193)
<u>\$ 6,473</u>	<u>\$ 10,437</u>	<u>\$ 492,711</u>

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OTHER REPORT

- **Other Report**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District,

California (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 21, 2020.

Internal Control Over Financial Reporting

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

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

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

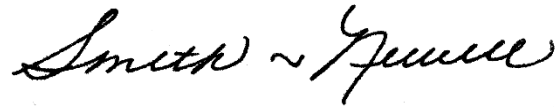
To the Board of Directors
Hidden Valley Lake Community Services District
Hidden Valley Lake, California

Compliance and Other Matters

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

Purpose of this Report

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

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

Smith & Newell CPAs
Yuba City, California
December 21, 2020

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	1,709.75
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	1,682.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	523.14
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	248.69
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	14,967.12
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,257.68
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,564.23
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	1,035.86
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,428.08
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,522.31
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	7,009.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	205.00
01-2532	WIPF CONSTRUCTION			N		FUND TOTAL FOR VENDOR	945.00
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	144.34
01-2539	COUNTY OF LAKE HEALTH SER			N		FUND TOTAL FOR VENDOR	1,865.00
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	519.26
01-2582	SWRCB ACCOUNTING OFFICE			N		FUND TOTAL FOR VENDOR	2,848.00
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	181.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	478.54
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	1,496.96
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	77.32
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	172.50
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	245.49
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	2,407.00
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	307.34
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	258.69
01-2780	DNA RIDGE ROCK			N		FUND TOTAL FOR VENDOR	117.12

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2815	Asbury Environmental Serv			N		FUND TOTAL FOR VENDOR	287.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	7,708.94
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,332.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	237.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	115,116.30
01-2830	CUMMINS SALES AND SERVICE			N		FUND TOTAL FOR VENDOR	7,997.26
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	9,522.50
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	424.71
01-2864	KLEEN AIR HEATING & AIR C			N		FUND TOTAL FOR VENDOR	19,083.60
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	3,498.50
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	306.00
01-2891	HERC RENTALS INC.			N		FUND TOTAL FOR VENDOR	691.48
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	129.97
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	45.63
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	4,571.74
01-2928	WIN-911 SOFTWARE			N		FUND TOTAL FOR VENDOR	247.50
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,065.49
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	215.00
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	9,244.38
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,356.25
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	25.50
01-3002	ADLER TANK RENTALS			N		FUND TOTAL FOR VENDOR	1,684.49
01-3014	NIKOLAUS HENDRICKS			N		FUND TOTAL FOR VENDOR	29.97
01-3017	BRANDON BELL			N		FUND TOTAL FOR VENDOR	58.45

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	35.31
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	178.57
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,760.35
01-3024	ANTEAGROUP			N		FUND TOTAL FOR VENDOR	7,846.42
01-3025	SUSTAINABLE PLUMBING			N		FUND TOTAL FOR VENDOR	1,534.50
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.23
01-3028	POTRERO HILLS LANDFILL, I			N		FUND TOTAL FOR VENDOR	4,034.88
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	100.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	137.89
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	6,926.07
*** FUND TOTALS ***							264,954.80

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,439.62
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,703.53
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	523.13
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	254.68
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	14,967.11
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,226.17
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	834.83
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	1,035.85
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	1,932.26
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,235.32
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,522.29
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	205.00
01-2427	GRANITE CONSTRUCTION			N		FUND TOTAL FOR VENDOR	2,159.22
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	173.17
01-2539	COUNTY OF LAKE HEALTH SER			N		FUND TOTAL FOR VENDOR	1,134.00
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	470.37
01-2582	SWRCB ACCOUNTING OFFICE			N		FUND TOTAL FOR VENDOR	27,593.95
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	181.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	478.53
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	1,496.95
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	77.30
01-2674	EUREKA OXYGEN CO.			N		FUND TOTAL FOR VENDOR	172.50
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	245.45
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	625.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	42.54
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	307.34
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	258.65

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2780	DNA RIDGE ROCK			N		FUND TOTAL FOR VENDOR	117.11
01-2815	Asbury Environmental Serv			N		FUND TOTAL FOR VENDOR	287.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	8,000.66
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	751.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	237.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	937.09
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	2,285.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	424.71
01-2864	KLEEN AIR HEATING & AIR C			N		FUND TOTAL FOR VENDOR	19,083.60
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	3,499.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	306.00
01-2891	HERC RENTALS INC.			N		FUND TOTAL FOR VENDOR	691.47
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	129.96
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	45.62
01-2928	WIN-911 SOFTWARE			N		FUND TOTAL FOR VENDOR	247.50
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,065.48
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	215.02
01-2955	CALIFORNIA DEPARTMENT OF			N		FUND TOTAL FOR VENDOR	524.10
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,356.21
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	25.50
01-3014	NIKOLAUS HENDRICKS			N		FUND TOTAL FOR VENDOR	29.97
01-3017	BRANDON BELL			N		FUND TOTAL FOR VENDOR	58.44
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	35.30
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	178.56

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,760.33
01-3025	SUSTAINABLE PLUMBING			N		FUND TOTAL FOR VENDOR	1,540.50
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.22
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	100.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	137.88
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	21,765.53
*** FUND TOTALS ***							137,436.02

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
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01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	264.55
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*** FUND TOTALS *** 264.55

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR			N	FUND TOTAL FOR VENDOR	1,879.74
*** FUND TOTALS ***						1,879.74
*** REPORT TOTALS ***			404,535.11			404,535.11

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	215.00
120 2088	SURVIVOR BENEFITS - PERS	12.18
120 2090	PERS PAYABLE	2,322.43
120 2091	FIT PAYABLE	3,205.53
120 2092	CIT PAYABLE	1,274.69
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	510.49
120 2095	S D I PAYABLE	352.07
120 2099	DEFERRED COMP - 457 PLAN	237.50
120 5-00-5020	EMPLOYEE BENEFITS	121.48CR
120 5-00-5025	RETIREE HEALTH BENEFITS	1,299.86
120 5-00-5060	GASOLINE, OIL & FUEL	2,643.75
120 5-00-5061	VEHICLE MAINT	12,424.52
120 5-00-5075	BANK FEES	99.66
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	100.00
120 5-00-5092	POSTAGE & SHIPPING	1,153.77
120 5-00-5121	LEGAL SERVICES	3,498.50
120 5-00-5122	ENGINEERING SERVICES	1,715.00
120 5-00-5123	OTHER PROFESSIONAL SERVICES	35.25
120 5-00-5130	PRINTING & PUBLICATION	581.61
120 5-00-5145	EQUIPMENT RENTAL	1,000.02
120 5-00-5148	OPERATING SUPPLIES	5,903.15
120 5-00-5150	REPAIR & REPLACE	27,549.50
120 5-00-5155	MAINT BLDG & GROUNDS	382.32
120 5-00-5156	CUSTODIAL SERVICES	2,407.00
120 5-00-5160	SLUDGE DISPOSAL	4,979.88
120 5-00-5191	TELEPHONE	1,206.57
120 5-00-5192	ELECTRICITY	6,926.07
120 5-00-5193	OTHER UTILITIES	248.69

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5194	IT SERVICES	1,836.09
120 5-00-5195	ENV/MONITORING	4,332.00
120 5-00-5198	ANNUAL OPERATING FEES	4,713.00
120 5-00-5311	EQUIPMENT - OFFICE	723.58
120 5-00-5315	SAFETY EQUIPMENT	9,138.92
120 5-10-5010	SALARIES & WAGES	279.47
120 5-10-5020	EMPLOYEE BENEFITS	4,583.67
120 5-10-5021	RETIREMENT BENEFITS	1,804.48
120 5-10-5090	OFFICE SUPPLIES	308.79
120 5-10-5170	TRAVEL MILEAGE	496.25
120 5-10-5175	EDUCATION / SEMINARS	142.00
120 5-10-5179	ADM MISC EXPENSES	100.00
120 5-30-5010	SALARIES & WAGES	227.54
120 5-30-5020	EMPLOYEE BENEFITS	9,171.06
120 5-30-5021	RETIREMENT BENEFITS	1,288.99
120 5-30-5022	CLOTHING ALLOWANCE	88.42
120 5-30-5090	OFFICE SUPPLIES	42.19
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	11.50
120 5-40-5030	DIRECTOR HEALTH BENEFITS	2,398.36
120 5-60-6009	ACCESS RD	119,489.21
120 5-60-6011	LNU COMPLEX - B	19,083.60
120 5-70-7201	I & I	2,497.50
	** FUND TOTAL **	264,954.80
130 1052	ACCTS REC WATER USE	1,439.62
130 2075	AFLAC	215.02
130 2088	SURVIVOR BENEFITS - PERS	12.00
130 2090	PERS PAYABLE	2,249.80
130 2091	FIT PAYABLE	3,210.04
130 2092	CIT PAYABLE	1,280.82
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	492.65
130 2095	S D I PAYABLE	339.73
130 2099	DEFERRED COMP - PLAN 457 PAYAB	237.50
130 5-00-5020	EMPLOYEE BENEFITS	638.89
130 5-00-5025	RETIREE HEALTH BENEFITS	1,299.86
130 5-00-5060	GASOLINE, OIL & FUEL	2,643.71
130 5-00-5061	VEHICLE MAINT	4,427.22
130 5-00-5075	BANK FEES	99.66
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	100.00
130 5-00-5092	POSTAGE & SHIPPING	1,153.76
130 5-00-5121	LEGAL SERVICES	3,499.00
130 5-00-5122	ENGINEERING SERVICES	1,865.00
130 5-00-5123	OTHER PROFESSIONAL SERVICES	35.25
130 5-00-5124	WATER RIGHTS	524.10
130 5-00-5130	PRINTING & PUBLICATION	617.46

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5145	EQUIPMENT RENTAL	999.99
130 5-00-5150	REPAIR & REPLACE	12,807.43
130 5-00-5155	MAINT BLDG & GROUNDS	382.30
130 5-00-5156	CUSTODIAL SERVICES	625.00
130 5-00-5191	TELEPHONE	1,206.54
130 5-00-5192	ELECTRICITY	21,765.53
130 5-00-5193	OTHER UTILITIES	254.68
130 5-00-5194	IT SERVICES	1,836.08
130 5-00-5195	ENV/MONITORING	751.00
130 5-00-5198	ANNUAL OPERATING FEES	28,727.95
130 5-00-5311	EQUIPMENT - OFFICE	723.57
130 5-00-5315	SAFETY EQUIPMENT	1,292.50
130 5-10-5010	SALARIES & WAGES	279.39
130 5-10-5020	EMPLOYEE BENEFITS	4,583.66
130 5-10-5021	RETIREMENT BENEFITS	1,804.39
130 5-10-5090	OFFICE SUPPLIES	308.74
130 5-10-5170	TRAVEL MILEAGE	496.23
130 5-10-5175	EDUCATION / SEMINARS	242.00
130 5-10-5179	ADM MISC EXPENSES	100.00
130 5-30-5010	SALARIES & WAGES	209.49
130 5-30-5020	EMPLOYEE BENEFITS	8,410.69
130 5-30-5021	RETIREMENT BENEFITS	1,169.13
130 5-30-5022	CLOTHING ALLOWANCE	88.41
130 5-30-5090	OFFICE SUPPLIES	42.18
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	11.50
130 5-40-5030	DIRECTOR HEALTH BENEFITS	2,398.35
130 5-60-6011	LNU COMPLEX - B	19,083.60
130 5-70-7204	TANK 9	420.00
	** FUND TOTAL **	137,436.02
140 5-00-5192	ELECTRICITY	264.55
	** FUND TOTAL **	264.55
215 5-00-5123	OTHER PROFESSIONAL SERVICES	1,879.74
	** FUND TOTAL **	1,879.74

** TOTAL **

404,535.11

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 12/01/2020 THRU 12/31/2020	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

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>1,490,929.00</u>	<u>109,754.17</u>	<u>964,650.32</u>	<u>526,278.68</u>	<u>64.70</u>
TOTAL REVENUES	<u>1,490,929.00</u>	<u>109,754.17</u>	<u>964,650.32</u>	<u>526,278.68</u>	<u>64.70</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	777,716.00	95,916.23	615,375.36	162,340.64	79.13
ADMINISTRATION	402,258.00	29,010.89	160,685.88	241,572.12	39.95
FIELD	417,256.00	28,534.88	150,421.87	266,834.13	36.05
DIRECTORS	44,530.00	2,570.53	14,279.08	30,250.92	32.07
SPECIAL PROJECTS	0.00	138,572.81	147,046.45	(147,046.45)	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>2,497.50</u>	<u>12,752.10</u>	<u>(12,752.10)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,641,760.00</u>	<u>297,102.84</u>	<u>1,100,560.74</u>	<u>541,199.26</u>	<u>67.04</u>
REVENUES OVER/(UNDER) EXPENDITURES	(150,831.00)	(187,348.67)	(135,910.42)	(14,920.58)	90.11

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

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	400.00	100.00	80.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	1,977.00 (	1,977.00)	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	15.00	462.60	5,037.40	8.41
120-4050 SALES OF RECLAIMED WATER	110,000.00	1,159.92	79,103.69	30,896.31	71.91
120-4111 COMM SEWER USE	43,113.00	3,495.56	21,057.90	22,055.10	48.84
120-4112 GOV'T SEWER USE	900.00	64.94	389.64	510.36	43.29
120-4116 SEWER USE CHARGES	1,217,940.00	103,120.33	618,284.51	599,655.49	50.76
120-4210 LATE FEE	20,000.00	1,895.12	10,064.22	9,935.78	50.32
120-4300 MISC INCOME	2,500.00	3.30	527.30	1,972.70	21.09
120-4310 OTHER INCOME	0.00	0.00	2,902.00 (	2,902.00)	0.00
120-4320 FEMA/CalOES Grants	88,776.00	0.00	90,126.00 (	1,350.00)	101.52
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,700.00	0.00	441.22	1,258.78	25.95
120-4580 TRANSFERS IN	0.00	0.00	138,914.24 (	138,914.24)	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,490,929.00	109,754.17	964,650.32	526,278.68	64.70
	=====	=====	=====	=====	=====

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

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	(121.48)	(121.48)	121.48	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	15,000.00	0.00	12,990.53	2,009.47	86.60
120-5-00-5025 RETIREE HEALTH BENEFITS	14,000.00	649.93	3,526.63	10,473.37	25.19
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	12,000.00	0.00	0.00	12,000.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,643.75	7,488.94	12,511.06	37.44
120-5-00-5061 VEHICLE MAINT	18,000.00	12,421.12	14,156.95	3,843.05	78.65
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	54,066.00	0.00	59,153.86	(5,087.86)	109.41
120-5-00-5075 BANK FEES	21,000.00	1,891.99	11,282.64	9,717.36	53.73
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	100.00	3,970.76	3,529.24	52.94
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,153.77	3,515.49	3,484.51	50.22
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	3,498.50	7,963.25	12,036.75	39.82
120-5-00-5122 ENGINEERING SERVICES	50,000.00	1,715.00	20,299.33	29,700.67	40.60
120-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000.00	35.25	25,807.45	24,192.55	51.61
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	581.61	1,985.75	3,014.25	39.72
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	1,000.02	2,459.69	2,540.31	49.19
120-5-00-5148 OPERATING SUPPLIES	48,000.00	5,903.15	17,912.58	30,087.42	37.32
120-5-00-5150 REPAIR & REPLACE	145,000.00	27,549.50	136,375.69	8,624.31	94.05
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	382.32	4,173.54	3,826.46	52.17
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	2,407.00	5,533.50	10,966.50	33.54
120-5-00-5157 SECURITY	500.00	0.00	590.52	(90.52)	118.10
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	4,979.88	21,067.38	23,932.62	46.82
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	11,000.00	1,206.57	5,643.88	5,356.12	51.31
120-5-00-5192 ELECTRICITY	65,000.00	6,926.07	24,965.15	40,034.85	38.41
120-5-00-5193 OTHER UTILITIES	2,600.00	248.69	1,263.64	1,336.36	48.60
120-5-00-5194 IT SERVICES	36,500.00	1,836.09	27,988.87	8,511.13	76.68
120-5-00-5195 ENV/MONITORING	35,000.00	4,332.00	17,319.00	17,681.00	49.48
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	4,713.00	4,713.00	(2,713.00)	235.65
120-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	1,136.70	(136.70)	113.67
120-5-00-5311 EQUIPMENT - OFFICE	1,000.00	723.58	2,661.95	(1,661.95)	266.20
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	10.70	1,489.30	0.71
120-5-00-5315 SAFETY EQUIPMENT	1,500.00	9,138.92	22,206.09	(20,706.09)	1,480.41
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	133.50	116.50	53.40
120-5-00-5580 TRANSFERS OUT	0.00	0.00	97,199.88	(97,199.88)	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	777,716.00	95,916.23	615,375.36	162,340.64	79.13

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2020

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	252,875.00	19,550.41	109,460.80	143,414.20	43.29
120-5-10-5020 EMPLOYEE BENEFITS	91,844.00	4,583.67	26,872.76	64,971.24	29.26
120-5-10-5021 RETIREMENT BENEFITS	47,189.00	3,829.77	21,897.33	25,291.67	46.40
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	308.79	1,403.89	2,596.11	35.10
120-5-10-5170 TRAVEL MILEAGE	1,500.00	496.25	721.60	778.40	48.11
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	142.00	229.50	3,770.50	5.74
120-5-10-5179 ADM MISC EXPENSES	350.00	100.00	100.00	250.00	28.57
TOTAL ADMINISTRATION	402,258.00	29,010.89	160,685.88	241,572.12	39.95

AS OF: DECEMBER 31ST, 2020

120-SEWER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	255,455.00	15,918.93	87,384.53	168,070.47	34.21
120-5-30-5020 EMPLOYEE BENEFITS	106,340.00	9,171.06	43,637.17	62,702.83	41.04
120-5-30-5021 RETIREMENT BENEFITS	46,661.00	3,314.28	18,354.81	28,306.19	39.34
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	88.42	567.53	1,232.47	31.53
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	125.00	1,375.00	8.33
120-5-30-5090 OFFICE SUPPLIES	1,000.00	42.19	209.30	790.70	20.93
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	0.00	500.00	0.00
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	143.53	3,856.47	3.59
TOTAL FIELD	417,256.00	28,534.88	150,421.87	266,834.13	36.05

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

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	1,614.90	1,385.10	53.83
120-5-40-5020 DIRECTOR BENEFITS	230.00	11.50	69.00	161.00	30.00
120-5-40-5030 DIRECTOR HEALTH BENEFITS	36,000.00	2,289.88	12,595.18	23,404.82	34.99
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	44,530.00	2,570.53	14,279.08	30,250.92	32.07

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	0.00	0.00	0.00	0.00	0.00
120-5-60-6009 ACCESS RD	0.00	119,489.21	127,962.85 (	127,962.85)	0.00
120-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
120-5-60-6011 LNU COMPLEX - B	0.00	19,083.60	19,083.60 (	19,083.60)	0.00
TOTAL SPECIAL PROJECTS	0.00	138,572.81	147,046.45 (	147,046.45)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	0.00	0.00	0.00	0.00	0.00
120-5-70-7201 I & I	0.00	2,497.50	12,752.10 (	12,752.10)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	0.00	2,497.50	12,752.10 (	12,752.10)	0.00
TOTAL EXPENDITURES	1,641,760.00	297,102.84	1,100,560.74	541,199.26	67.04
REVENUES OVER/(UNDER) EXPENDITURES	(150,831.00)	(187,348.67)	(135,910.42)	(14,920.58)	90.11

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,175,569.00</u>	<u>160,472.55</u>	<u>1,145,948.56</u>	<u>1,029,620.44</u>	<u>52.67</u>
TOTAL REVENUES	<u>2,175,569.00</u>	<u>160,472.55</u>	<u>1,145,948.56</u>	<u>1,029,620.44</u>	<u>52.67</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,303,635.00	89,414.61	559,040.28	744,594.72	42.88
ADMINISTRATION	432,258.00	29,110.74	160,829.48	271,428.52	37.21
FIELD	387,856.00	26,393.30	168,394.30	219,461.70	43.42
DIRECTORS	51,820.00	2,570.48	14,278.83	37,541.17	27.55
SPECIAL PROJECTS	0.00	19,083.60	19,083.60	(19,083.60)	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>420.00</u>	<u>42,636.23</u>	<u>(42,636.23)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,175,569.00</u>	<u>166,992.73</u>	<u>964,262.72</u>	<u>1,211,306.28</u>	<u>44.32</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(6,520.18)	181,685.84	(181,685.84)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00 (	135.00)	70.00	11,930.00	0.58
130-4036 DEVELOPER FEES WATER	0.00	0.00	1,977.00 (	1,977.00)	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	0.00	329.00	1,974.00 (	1,974.00)	0.00
130-4040 LIEN RECORDING FEES	1,200.00	0.00	776.92	423.08	64.74
130-4045 AVAILABILITY FEES	22,000.00	120.00	1,910.40	20,089.60	8.68
130-4110 COMM WATER USE	95,295.00	2,935.58	30,708.20	64,586.80	32.22
130-4112 GOV'T WATER USE	6,000.00	364.81	2,377.14	3,622.86	39.62
130-4115 WATER USE	1,968,074.00	153,976.36	1,076,001.39	892,072.61	54.67
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	32,000.00	2,798.50	17,342.43	14,657.57	54.20
130-4215 RETURNED CHECK FEE	1,000.00 (	50.00)	50.00	950.00	5.00
130-4300 MISC INCOME	3,000.00	133.30	1,307.30	1,692.70	43.58
130-4310 OTHER INCOME	1,500.00	0.00	2,902.00 (	1,402.00)	193.47
130-4320 FEMA/CalOES Grants	30,000.00	0.00	1,350.00	28,650.00	4.50
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	3,500.00	0.00	679.28	2,820.72	19.41
130-4580 TRANSFER IN	0.00	0.00	6,522.50 (	6,522.50)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,175,569.00	160,472.55	1,145,948.56	1,029,620.44	52.67
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

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	638.89	638.89 (	638.89)	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	15,000.00	0.00	12,990.51	2,009.49	86.60
130-5-00-5025 RETIREE HEALTH BENEFITS	14,000.00	649.93	3,526.67	10,473.33	25.19
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	12,000.00	0.00	0.00	12,000.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,643.71	7,597.27	12,402.73	37.99
130-5-00-5061 VEHICLE MAINT	12,500.00	4,423.82	6,159.63	6,340.37	49.28
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	54,055.00	0.00	59,153.84 (	5,098.84)	109.43
130-5-00-5075 BANK FEES	21,000.00	1,891.97	11,322.51	9,677.49	53.92
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,600.00	100.00	3,970.75	20,629.25	16.14
130-5-00-5092 POSTAGE & SHIPPING	6,500.00	1,153.76	3,515.42	2,984.58	54.08
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	20,000.00	3,499.00	9,143.75	10,856.25	45.72
130-5-00-5122 ENGINEERING SERVICES	60,000.00	1,865.00	4,944.37	55,055.63	8.24
130-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000.00	35.25	25,807.45	24,192.55	51.61
130-5-00-5124 WATER RIGHTS	50,000.00	524.10	1,755.35	48,244.65	3.51
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	617.46	2,021.58	5,478.42	26.95
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	45,000.00	999.99	3,790.27	41,209.73	8.42
130-5-00-5148 OPERATING SUPPLIES	5,000.00	0.00	1,347.07	3,652.93	26.94
130-5-00-5150 REPAIR & REPLACE	125,000.00	12,806.58	71,280.75	53,719.25	57.02
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	382.30	8,082.09	3,917.91	67.35
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	625.00	1,610.25	2,589.75	38.34
130-5-00-5157 SECURITY	5,000.00	0.00	590.51	4,409.49	11.81
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	1,206.54	5,443.79	5,556.21	49.49
130-5-00-5192 ELECTRICITY	150,000.00	21,765.53	99,925.90	50,074.10	66.62
130-5-00-5193 OTHER UTILITIES	2,500.00	254.68	1,269.56	1,230.44	50.78
130-5-00-5194 IT SERVICES	36,500.00	1,836.08	29,212.85	7,287.15	80.04
130-5-00-5195 ENV/MONITORING	17,000.00	751.00	4,932.00	12,068.00	29.01
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	32,000.00	28,727.95	28,727.95	3,272.05	89.77
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	1,136.70 (	136.70)	113.67
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	723.57	2,661.92 (	1,661.92)	266.19
130-5-00-5312 TOOLS - FIELD	1,500.00	0.00	10.70	1,489.30	0.71
130-5-00-5315 SAFETY EQUIPMENT	1,500.00	1,292.50	6,886.75 (	5,386.75)	459.12
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	2,600.00	6,400.00	28.89
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	133.50	116.50	53.40
130-5-00-5580 TRANSFERS OUT	467,830.00	0.00	136,849.73	330,980.27	29.25
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
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,303,635.00	89,414.61	559,040.28	744,594.72	42.88

AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	282,875.00	19,550.43	109,461.10	173,413.90	38.70
130-5-10-5020 EMPLOYEE BENEFITS	91,844.00	4,583.66	26,872.73	64,971.27	29.26
130-5-10-5021 RETIREMENT BENEFITS	47,189.00	3,829.68	21,940.88	25,248.12	46.50
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	308.74	1,403.72	2,596.28	35.09
130-5-10-5170 TRAVEL MILEAGE	2,000.00	496.23	721.55	1,278.45	36.08
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	242.00	329.50	3,670.50	8.24
130-5-10-5179 ADM MISC EXPENSES	350.00	100.00	100.00	250.00	28.57
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	432,258.00	29,110.74	160,829.48	271,428.52	37.21

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	225,455.00	14,657.59	104,499.86	120,955.14	46.35
130-5-30-5020 EMPLOYEE BENEFITS	106,340.00	8,410.69	42,876.76	63,463.24	40.32
130-5-30-5021 RETIREMENT BENEFITS	46,661.00	3,194.43	20,160.90	26,500.10	43.21
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	88.41	567.51	1,232.49	31.53
130-5-30-5063 CERTIFICATIONS	600.00	0.00	80.00	520.00	13.33
130-5-30-5090 OFFICE SUPPLIES	1,000.00	42.18	209.27	790.73	20.93
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	387,856.00	26,393.30	168,394.30	219,461.70	43.42

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

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	1,614.60	1,385.40	53.82
130-5-40-5020 DIRECTOR BENEFITIS	120.00	11.50	69.00	51.00	57.50
130-5-40-5030 DIRECTOR HEALTH BENEFITS	42,000.00	2,289.88	12,595.23	29,404.77	29.99
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	51,820.00	2,570.48	14,278.83	37,541.17	27.55

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
130-5-60-6011 LNU COMPLEX - B	0.00	19,083.60	19,083.60 (	19,083.60)	0.00
TOTAL SPECIAL PROJECTS	0.00	19,083.60	19,083.60 (	19,083.60)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2020

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 GENERATORS	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 TANK 9	0.00	420.00	6,942.50 (	6,942.50)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	35,693.73 (	35,693.73)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	0.00	420.00	42,636.23 (	42,636.23)	0.00
TOTAL EXPENDITURES	2,175,569.00	166,992.73	964,262.72	1,211,306.28	44.32
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	6,520.18)	181,685.84 (	181,685.84)	0.00

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of December 31, 2020
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 666,728	\$ 1,161,939	\$ 625,671	\$ 178,398	\$ 2,632,735
Cash Receipts					
Utility Billing Deposits	\$ 276,477	\$ 1,434	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 70	\$ -	\$ 1	
Total Cash Receipts	\$ 276,477	\$ 1,504	\$ -	\$ 178,399	
Cash Disbursements					
Accounts Payable Checks issued	\$ 381,062	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 31,567	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 80,278	\$ -	\$ -	\$ -	
Bank Fees	\$ 3,585	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 496,492	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In		\$ -	\$ -	\$ -	
Transfers Out				\$ -	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 446,713	\$ 1,163,442	\$ 625,671	\$ 178,399	\$ 2,414,225
Reconciling Adjustments to Financial Institutions [2]	\$ -	\$ -	\$ -	\$ -	
Financial Institution Ending Balances	\$ 540,591	\$ 1,163,442	\$ 625,671	\$ 176,399	\$ 2,506,103

Ending Balances General Ledger Distribution by District Funds

100 Operating	(27,348.89)	-	-	-	(27,348.89)
120 Wastewater Operating	75,275	68,991	72,271	-	216,538
130 Water Operating	364,480	13,028	107,705	-	485,213
140 Flood Enterprise	(361)	-	-	-	(361)
215 2016 Sewer Refinancing Bond	(1,880)	129,126	94,518	178,399	400,163
218 2002 CIEDB Loan	36,548	71,287	12,365	-	120,200
219 2012 USDA Solar COP	-	15,864	880	-	16,744
313 Wastewater Operating Reserve	-	43,115	58,871	-	101,986
314 Wastewater CIP	-	308,633	95,189	-	403,822
319 2012 USDA Solar COP Reserve	-	31,315	-	-	31,315
320 Water CIP	-	184,374	-	-	184,374
325 Water Operating Reserve	-	192,589	-	-	192,589
350 2002 CIEDB Loan Reserve	-	-	183,872	-	183,872
712 Bond Revolving	-	105,119	-	-	105,119
Total Ending Balances in General Ledger	446,713	1,163,442	625,671	178,399	2,414,225

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
 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	12/04/2020	BANK-DRAFT	000526	AFLAC	215.01CR	CLEARED	A	12/08/2020
1010	12/04/2020	BANK-DRAFT	000527	CALIFORNIA PUBLIC EMPLOYEES RE	5,246.72CR	CLEARED	A	12/07/2020
1010	12/04/2020	BANK-DRAFT	000528	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	12/04/2020
1010	12/04/2020	BANK-DRAFT	000529	STATE OF CALIFORNIA EDD	1,696.40CR	CLEARED	A	12/04/2020
1010	12/04/2020	BANK-DRAFT	000530	US DEPARTMENT OF THE TREASURY	4,182.11CR	CLEARED	A	12/04/2020
1010	12/18/2020	BANK-DRAFT	000531	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	12/18/2020	BANK-DRAFT	000532	CALIFORNIA PUBLIC EMPLOYEES RE	5,416.68CR	CLEARED	A	12/21/2020
1010	12/18/2020	BANK-DRAFT	000533	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	12/18/2020
1010	12/18/2020	BANK-DRAFT	000534	STATE OF CALIFORNIA EDD	1,716.88CR	CLEARED	A	12/18/2020
1010	12/18/2020	BANK-DRAFT	000535	US DEPARTMENT OF THE TREASURY	4,301.74CR	CLEARED	A	12/18/2020
CHECK:								
1010	12/04/2020	CHECK	037797	ACWA/JPIA	1,062.76CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037798	ALPHA ANALYTICAL LABORATORIES	1,122.00CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037799	VOID CHECK	0.00	CLEARED	A	12/07/2020
1010	12/04/2020	CHECK	037800	AMAZON CAPITAL SERVICES, INC.	91.25CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037801	ANTEAGROUP	6,344.94CR	CLEARED	A	12/11/2020
1010	12/04/2020	CHECK	037802	Asbury Environmental Services	575.00CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037803	AT&T MOBILITY	67.00CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037804	B & G TIRES OF MIDDLETOWN	1,684.74CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037805	BACKGROUNDS ONLINE	51.00CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037806	BADGER METER	306.00CR	CLEARED	A	12/15/2020
1010	12/04/2020	CHECK	037807	BARTLEY PUMP, INC.	1,932.26CR	CLEARED	A	12/08/2020
1010	12/04/2020	CHECK	037808	BOLD POLISNER MADDOW NELSON &	3,352.50CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037809	CARDMEMBER SERVICE	14,189.74CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037810	COASTLAND CIVIL ENGINEERING, I	7,217.50CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037811	COUNTY OF LAKE HEALTH SERVICES	1,865.00CR	CLEARED	A	12/15/2020
1010	12/04/2020	CHECK	037812	COUNTY OF LAKE HEALTH SERVICES	1,134.00CR	CLEARED	A	12/15/2020
1010	12/04/2020	CHECK	037813	COUNTY OF LAKE SOLID WASTE	32.04CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037814	EUREKA OXYGEN CO.	345.00CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037815	GRANITE CONSTRUCTION	2,159.22CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037816	JL MECHANICAL	1,869.29CR	CLEARED	A	12/07/2020
1010	12/04/2020	CHECK	037817	MEDIACOM	522.66CR	CLEARED	A	12/16/2020
1010	12/04/2020	CHECK	037818	MENDO MILL CLEARLAKE	66.41CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037819	MICHELLE HAMILTON	1,575.00CR	CLEARED	A	12/07/2020
1010	12/04/2020	CHECK	037820	OFFICE DEPOT	281.85CR	CLEARED	A	12/15/2020
1010	12/04/2020	CHECK	037821	PACIFIC GAS & ELECTRIC COMPANY	15,988.28CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037822	RAY MORGAN COMPANY	259.93CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037823	REDWOOD COAST FUELS	906.50CR	CLEARED	A	12/07/2020
1010	12/04/2020	CHECK	037824	SPECIAL DISTRICT RISK MANAGEME	449.70CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037825	STREAMLINE	200.00CR	CLEARED	A	1/04/2021
1010	12/04/2020	CHECK	037826	SUSTAINABLE PLUMBING	3,075.00CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037827	SWRCB ACCOUNTING OFFICE	2,848.00CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037828	TELSTAR INSTRUMENTS, INC	7,009.00CR	CLEARED	A	12/10/2020

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
 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	12/04/2020	CHECK	037829	TYLER TECHNOLOGY	242.00CR	CLEARED	A	12/10/2020
1010	12/04/2020	CHECK	037830	USA BLUE BOOK	710.61CR	CLEARED	A	12/14/2020
1010	12/04/2020	CHECK	037831	WELLS FARGO FINANCIAL LEASING	357.13CR	CLEARED	A	12/09/2020
1010	12/04/2020	CHECK	037832	ADAMS, MARTIN	8.12CR	OUTSTND	A	0/00/0000
1010	12/04/2020	CHECK	037833	PHILLIPS, HUGH	261.72CR	CLEARED	A	12/21/2020
1010	12/04/2020	CHECK	037834	COULTER, GAY	151.32CR	CLEARED	A	12/16/2020
1010	12/04/2020	CHECK	037835	LOUIE, WALTER	84.11CR	OUTSTND	A	0/00/0000
1010	12/04/2020	CHECK	037836	VARGAS, RAY & RHONDA	8.44CR	OUTSTND	A	0/00/0000
1010	12/04/2020	CHECK	037837	GARRETT, ROBERTA E	140.86CR	CLEARED	A	1/07/2021
1010	12/07/2020	CHECK	037838	SMITH CONSTRUCTION	114,179.21CR	CLEARED	A	12/07/2020
1010	12/11/2020	CHECK	037839	ADLER TANK RENTALS	1,684.49CR	CLEARED	A	12/15/2020
1010	12/11/2020	CHECK	037840	ALPHA ANALYTICAL LABORATORIES	1,399.00CR	CLEARED	A	12/16/2020
1010	12/11/2020	CHECK	037841	VOID CHECK	0.00	CLEARED	A	12/10/2020
1010	12/11/2020	CHECK	037842	COUNTY OF LAKE SOLID WASTE	122.58CR	CLEARED	A	12/22/2020
1010	12/11/2020	CHECK	037843	DATAPOSE, LLC	3,044.60CR	CLEARED	A	12/16/2020
1010	12/11/2020	CHECK	037844	HANNAH DAVIDSON	70.61CR	CLEARED	A	12/15/2020
1010	12/11/2020	CHECK	037845	HARDESTER'S MARKETS & HARDWARE	317.51CR	CLEARED	A	12/17/2020
1010	12/11/2020	CHECK	037846	HERC RENTALS INC.	1,382.95CR	CLEARED	A	12/14/2020
1010	12/11/2020	CHECK	037847	JL MECHANICAL	2,425.23CR	CLEARED	A	12/15/2020
1010	12/11/2020	CHECK	037848	MENDO MILL CLEARLAKE	49.48CR	CLEARED	A	12/17/2020
1010	12/11/2020	CHECK	037849	NAPA AUTO PARTS	157.34CR	CLEARED	A	12/18/2020
1010	12/11/2020	CHECK	037850	REDWOOD COAST FUELS	660.31CR	CLEARED	A	12/14/2020
1010	12/11/2020	CHECK	037851	SOUTH LAKE REFUSE & RECYCLING	503.37CR	CLEARED	A	12/15/2020
1010	12/11/2020	CHECK	037852	WIN-911 SOFTWARE	495.00CR	CLEARED	A	12/17/2020
1010	12/11/2020	CHECK	037853	LUCEY, CINDY	463.50CR	CLEARED	A	12/16/2020
1010	12/11/2020	CHECK	037854	AITCHISON III, LLC	117.06CR	CLEARED	A	12/16/2020
1010	12/11/2020	CHECK	037855	WINFREY, ELIZABETH J	17.66CR	CLEARED	A	12/15/2020
1010	12/18/2020	CHECK	037856	ALPHA ANALYTICAL LABORATORIES	1,094.00CR	CLEARED	A	12/24/2020
1010	12/18/2020	CHECK	037857	ANTEAGROUP	1,501.48CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037858	APPLIED TECHNOLOGY SOLUTIONS	930.00CR	CLEARED	A	1/11/2021
1010	12/18/2020	CHECK	037859	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	12/29/2020
1010	12/18/2020	CHECK	037860	AT&T	275.77CR	CLEARED	A	12/28/2020
1010	12/18/2020	CHECK	037861	B & G TIRES OF MIDDLETOWN	1,157.66CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037862	BRANDON BELL	116.89CR	CLEARED	A	12/29/2020
1010	12/18/2020	CHECK	037863	CALIFORNIA DEPARTMENT OF TAX	524.10CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037864	COASTLAND CIVIL ENGINEERING, I	4,590.00CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037865	CUMMINS SALES AND SERVICE	7,997.26CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037866	DONNA MAHONEY	72.45CR	CLEARED	A	12/21/2020
1010	12/18/2020	CHECK	037867	GARDENS BY JILLIAN	200.00CR	CLEARED	A	1/04/2021
1010	12/18/2020	CHECK	037868	JAMES DAY CONSTRUCTION, INC.	1,682.00CR	OUTSTND	A	0/00/0000
1010	12/18/2020	CHECK	037869	JENFITCH, LLC	7,912.97CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037870	MENDO MILL CLEARLAKE	723.81CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037871	PACE SUPPLY CORP	41.69CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037872	POTRERO HILLS LANDFILL, INC.	4,034.88CR	CLEARED	A	12/31/2020

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
 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	12/18/2020	CHECK	037873	REDWOOD COAST FUELS	1,997.64CR	CLEARED	A	12/21/2020
1010	12/18/2020	CHECK	037874	SMITH CONSTRUCTION	1,874.18CR	CLEARED	A	1/04/2021
1010	12/18/2020	CHECK	037875	SPECIAL DISTRICT RISK MANAGEME	29,484.53CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037876	THATCHER COMPANY, INC.	3,162.41CR	CLEARED	A	12/23/2020
1010	12/18/2020	CHECK	037877	VERIZON WIRELESS	957.07CR	CLEARED	A	12/24/2020
1010	12/23/2020	CHECK	037878	ACWA/JPIA	1,008.95CR	CLEARED	A	12/31/2020
1010	12/23/2020	CHECK	037879	ALPHA ANALYTICAL LABORATORIES	266.00CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037880	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037881	B & G TIRES OF MIDDLETOWN	151.51CR	CLEARED	A	12/31/2020
1010	12/23/2020	CHECK	037882	BOLD POLISNER MADDOW NELSON &	3,645.00CR	CLEARED	A	1/06/2021
1010	12/23/2020	CHECK	037883	CARDMEMBER SERVICE	1,519.86CR	CLEARED	A	12/31/2020
1010	12/23/2020	CHECK	037884	DNA RIDGE ROCK	234.23CR	CLEARED	A	1/08/2021
1010	12/23/2020	CHECK	037885	KLEEN AIR HEATING & AIR CONDIT	38,167.20CR	CLEARED	A	1/04/2021
1010	12/23/2020	CHECK	037886	MENDO MILL CLEARLAKE	149.93CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037887	NAPA AUTO PARTS	353.20CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037888	NIKOLAUS HENDRICKS	59.94CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037889	OFFICE DEPOT	209.09CR	CLEARED	A	1/05/2021
1010	12/23/2020	CHECK	037890	ST HELENA HOSPITAL dba JOBCARE	614.68CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037891	SWRCB ACCOUNTING OFFICE	15,269.00CR	CLEARED	A	1/11/2021
1010	12/23/2020	CHECK	037892	TYLER TECHNOLOGY	121.00CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037893	USA BLUE BOOK	1,688.45CR	CLEARED	A	1/06/2021
1010	12/23/2020	CHECK	037894	WIPF CONSTRUCTION	945.00CR	CLEARED	A	12/30/2020
1010	12/23/2020	CHECK	037895	BRINES, CODY	0.90CR	OUTSTND	A	0/00/0000
1010	12/23/2020	CHECK	037896	FLEMING, SCOTT	136.91CR	OUTSTND	A	0/00/0000
1010	12/23/2020	CHECK	037897	GLENN, STEPHANIE	49.02CR	OUTSTND	A	0/00/0000
1010	12/31/2020	CHECK	037898	ALPHA ANALYTICAL LABORATORIES	1,202.00CR	CLEARED	A	1/05/2021
1010	12/31/2020	CHECK	037899	ALYSSA GORDON	849.42CR	OUTSTND	A	0/00/0000
1010	12/31/2020	CHECK	037900	APPLIED TECHNOLOGY SOLUTIONS	1,200.97CR	CLEARED	A	1/11/2021
1010	12/31/2020	CHECK	037901	AT&T MOBILITY	67.00CR	CLEARED	A	1/06/2021
1010	12/31/2020	CHECK	037902	BADGER METER	306.00CR	CLEARED	A	1/11/2021
1010	12/31/2020	CHECK	037903	CORAL LEIGH PHOTOGRAPHY	200.00CR	CLEARED	A	1/06/2021
1010	12/31/2020	CHECK	037904	JENFITCH, LLC	1,331.41CR	CLEARED	A	1/05/2021
1010	12/31/2020	CHECK	037905	JL MECHANICAL	1,226.16CR	CLEARED	A	1/04/2021
1010	12/31/2020	CHECK	037906	MEDIACOM	523.61CR	CLEARED	A	1/06/2021
1010	12/31/2020	CHECK	037907	MICHELLE HAMILTON	1,457.00CR	CLEARED	A	1/08/2021
1010	12/31/2020	CHECK	037908	NBS GOVERNMENT FINANCE GROUP	1,879.74CR	CLEARED	A	1/08/2021
1010	12/31/2020	CHECK	037909	PACIFIC GAS & ELECTRIC COMPANY	12,967.87CR	OUTSTND	A	0/00/0000
1010	12/31/2020	CHECK	037910	REDWOOD COAST FUELS	1,148.01CR	CLEARED	A	1/04/2021
1010	12/31/2020	CHECK	037911	SWRCB ACCOUNTING OFFICE	12,324.95CR	CLEARED	A	1/06/2021
1010	12/31/2020	CHECK	037912	THATCHER COMPANY, INC.	1,409.33CR	CLEARED	A	1/05/2021
DEPOSIT:								
1010	12/01/2020	DEPOSIT		CREDIT CARD 12/01/2020	3,406.01	CLEARED	C	12/03/2020
1010	12/01/2020	DEPOSIT	000001	REGULAR DAILY POST 12/01/2020	2,573.38	CLEARED	C	12/02/2020

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	12/02/2020	DEPOSIT		CREDIT CARD 12/02/2020	8,095.24	CLEARED	C	12/03/2020
1010	12/02/2020	DEPOSIT	000001	CREDIT CARD 12/02/2020	2,033.89	CLEARED	C	12/04/2020
1010	12/02/2020	DEPOSIT	000002	REGULAR DAILY POST 12/02/2020	3,481.87	CLEARED	C	12/03/2020
1010	12/03/2020	DEPOSIT		CREDIT CARD 12/03/2020	2,242.13	CLEARED	C	12/04/2020
1010	12/03/2020	DEPOSIT	000001	CREDIT CARD 12/03/2020	2,158.69	CLEARED	C	12/07/2020
1010	12/03/2020	DEPOSIT	000002	REGULAR DAILY POST 12/03/2020	3,610.24	CLEARED	C	12/04/2020
1010	12/04/2020	DEPOSIT		CREDIT CARD 12/04/2020	1,902.32	CLEARED	C	12/07/2020
1010	12/04/2020	DEPOSIT	000001	CREDIT CARD 12/04/2020	2,995.14	CLEARED	C	12/07/2020
1010	12/04/2020	DEPOSIT	000002	REGULAR DAILY POST 12/04/2020	7,877.41	CLEARED	C	12/07/2020
1010	12/07/2020	DEPOSIT		CREDIT CARD 12/07/2020	3,292.49	CLEARED	C	12/07/2020
1010	12/07/2020	DEPOSIT	000001	CREDIT CARD 12/07/2020	3,303.48	CLEARED	C	12/07/2020
1010	12/07/2020	DEPOSIT	000002	CREDIT CARD 12/07/2020	1,464.69	CLEARED	C	12/08/2020
1010	12/07/2020	DEPOSIT	000003	CREDIT CARD 12/07/2020	4,054.33	CLEARED	C	12/09/2020
1010	12/07/2020	DEPOSIT	000004	REGULAR DAILY POST 12/07/2020	11,452.91	CLEARED	C	12/08/2020
1010	12/08/2020	DEPOSIT		CREDIT CARD 12/08/2020	2,645.80	CLEARED	C	12/09/2020
1010	12/08/2020	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	128.05CR	CLEARED	U	12/08/2020
1010	12/08/2020	DEPOSIT	000002	DAILY PAYMENT POSTING	128.05	CLEARED	U	12/08/2020
1010	12/08/2020	DEPOSIT	000003	CREDIT CARD 12/08/2020	740.27	CLEARED	C	12/10/2020
1010	12/08/2020	DEPOSIT	000004	REGULAR DAILY POST 12/08/2020	5,702.93	CLEARED	C	12/09/2020
1010	12/09/2020	DEPOSIT		CREDIT CARD 12/09/2020	2,710.33	CLEARED	C	12/10/2020
1010	12/09/2020	DEPOSIT	000001	CREDIT CARD 12/09/2020	2,450.11	CLEARED	C	12/11/2020
1010	12/09/2020	DEPOSIT	000002	REGULAR DAILY POST 12/09/2020	4,061.39	CLEARED	C	12/10/2020
1010	12/10/2020	DEPOSIT		CREDIT CARD 12/10/2020	1,419.42	CLEARED	C	12/11/2020
1010	12/10/2020	DEPOSIT	000001	CREDIT CARD 12/10/2020	1,645.45	CLEARED	C	12/14/2020
1010	12/10/2020	DEPOSIT	000002	REGULAR DAILY POST 12/10/2020	4,391.98	CLEARED	C	12/11/2020
1010	12/11/2020	DEPOSIT		CREDIT CARD 12/11/2020	2,850.42	CLEARED	C	12/14/2020
1010	12/11/2020	DEPOSIT	000001	CREDIT CARD 12/11/2020	1,806.77	CLEARED	C	12/14/2020
1010	12/11/2020	DEPOSIT	000002	REGULAR DAILY POST 12/11/2020	6,993.54	CLEARED	C	12/14/2020
1010	12/14/2020	DEPOSIT		CREDIT CARD 12/14/2020	2,162.18	CLEARED	C	12/14/2020
1010	12/14/2020	DEPOSIT	000001	CREDIT CARD 12/14/2020	1,649.85	CLEARED	C	12/14/2020
1010	12/14/2020	DEPOSIT	000002	CREDIT CARD 12/14/2020	1,731.41	CLEARED	C	12/15/2020
1010	12/14/2020	DEPOSIT	000003	CREDIT CARD 12/14/2020	1,086.73	CLEARED	C	12/16/2020
1010	12/14/2020	DEPOSIT	000004	REGULAR DAILY POST 12/14/2020	7,926.70	CLEARED	C	12/15/2020
1010	12/15/2020	DEPOSIT		CREDIT CARD 12/15/2020	1,463.45	CLEARED	C	12/16/2020
1010	12/15/2020	DEPOSIT	000001	CREDIT CARD 12/15/2020	2,758.69	CLEARED	C	12/18/2020
1010	12/15/2020	DEPOSIT	000002	REGULAR DAILY POST 12/15/2020	4,426.78	CLEARED	C	12/16/2020
1010	12/15/2020	DEPOSIT	000003	DRAFT POSTING	12,235.90	CLEARED	U	12/16/2020
1010	12/15/2020	DEPOSIT	000004	CC DRAFT POSTING	15,667.66	CLEARED	U	12/17/2020
1010	12/15/2020	DEPOSIT	000005	CC DRAFT POSTING	1,632.58	CLEARED	U	12/17/2020
1010	12/16/2020	DEPOSIT		CREDIT CARD 12/16/2020	9,538.62	CLEARED	C	12/17/2020
1010	12/16/2020	DEPOSIT	000001	CREDIT CARD 12/16/2020	3,918.31	CLEARED	C	12/17/2020
1010	12/16/2020	DEPOSIT	000002	REGULAR DAILY POST 12/16/2020	2,894.67	CLEARED	C	12/17/2020
1010	12/17/2020	DEPOSIT		CREDIT CARD 12/17/2020	2,349.48	CLEARED	C	12/18/2020
1010	12/17/2020	DEPOSIT	000001	CREDIT CARD 12/17/2020	1,823.36	CLEARED	C	12/21/2020

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	12/17/2020	DEPOSIT	000002	REGULAR DAILY POST 12/17/2020	3,978.45	CLEARED	C	12/18/2020
1010	12/17/2020	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	165.00CR	CLEARED	U	12/21/2020
1010	12/18/2020	DEPOSIT		CREDIT CARD 12/18/2020	4,146.63	CLEARED	C	12/21/2020
1010	12/18/2020	DEPOSIT	000001	CREDIT CARD 12/18/2020	2,925.86	CLEARED	C	12/21/2020
1010	12/18/2020	DEPOSIT	000002	REGULAR DAILY POST 12/18/2020	16,127.16	CLEARED	C	12/21/2020
1010	12/21/2020	DEPOSIT		CREDIT CARD 12/21/2020	5,765.27	CLEARED	C	12/21/2020
1010	12/21/2020	DEPOSIT	000001	CREDIT CARD 12/21/2020	3,125.98	CLEARED	C	12/21/2020
1010	12/21/2020	DEPOSIT	000002	CREDIT CARD 12/21/2020	4,781.48	CLEARED	C	12/22/2020
1010	12/21/2020	DEPOSIT	000003	CREDIT CARD 12/21/2020	6,058.28	CLEARED	C	12/23/2020
1010	12/21/2020	DEPOSIT	000004	REGULAR DAILY POST 12/21/2020	12,200.30	CLEARED	C	12/22/2020
1010	12/22/2020	DEPOSIT		CREDIT CARD 12/22/2020	5,389.06	CLEARED	C	12/23/2020
1010	12/22/2020	DEPOSIT	000001	CREDIT CARD 12/22/2020	1,477.20	CLEARED	C	12/24/2020
1010	12/22/2020	DEPOSIT	000002	REGULAR DAILY POST 12/22/2020	1,331.87	CLEARED	C	12/23/2020
1010	12/23/2020	DEPOSIT		CREDIT CARD 12/23/2020	1,589.31	CLEARED	C	12/24/2020
1010	12/23/2020	DEPOSIT	000001	CREDIT CARD 12/23/2020	1,565.18	CLEARED	C	12/28/2020
1010	12/23/2020	DEPOSIT	000002	REGULAR DAILY POST 12/23/2020	245.89	CLEARED	C	12/24/2020
1010	12/23/2020	DEPOSIT	000003	CC DRAFT POSTING	3.97	CLEARED	U	12/29/2020
1010	12/24/2020	DEPOSIT		CREDIT CARD 12/24/2020	307.38	CLEARED	C	12/28/2020
1010	12/24/2020	DEPOSIT	000001	CREDIT CARD 12/24/2020	769.94	CLEARED	C	12/28/2020
1010	12/24/2020	DEPOSIT	000002	REGULAR DAILY POST 12/24/2020	11,030.97	CLEARED	C	12/28/2020
1010	12/28/2020	DEPOSIT		CREDIT CARD 12/28/2020	650.10	CLEARED	C	12/28/2020
1010	12/28/2020	DEPOSIT	000001	CREDIT CARD 12/28/2020	382.73	CLEARED	C	12/28/2020
1010	12/28/2020	DEPOSIT	000002	CREDIT CARD 12/28/2020	934.27	CLEARED	C	12/29/2020
1010	12/28/2020	DEPOSIT	000003	CREDIT CARD 12/28/2020	837.76	CLEARED	C	12/30/2020
1010	12/28/2020	DEPOSIT	000004	REGULAR DAILY POST 12/28/2020	2,935.65	CLEARED	C	12/29/2020
1010	12/29/2020	DEPOSIT		CREDIT CARD 12/29/2020	1,016.65	CLEARED	C	12/30/2020
1010	12/29/2020	DEPOSIT	000001	CREDIT CARD 12/29/2020	720.68	CLEARED	C	12/31/2020
1010	12/29/2020	DEPOSIT	000002	REGULAR DAILY POST 12/29/2020	615.00	CLEARED	C	12/30/2020
1010	12/30/2020	DEPOSIT		CREDIT CARD 12/30/2020	578.14	CLEARED	C	12/31/2020
1010	12/30/2020	DEPOSIT	000001	CREDIT CARD 12/30/2020	510.91	CLEARED	C	1/04/2021
1010	12/30/2020	DEPOSIT	000002	REGULAR DAILY POST 12/30/2020	642.26	CLEARED	C	12/31/2020
1010	12/31/2020	DEPOSIT		CREDIT CARD 12/31/2020	2,799.28	CLEARED	C	1/04/2021
1010	12/31/2020	DEPOSIT	000001	CREDIT CARD 12/31/2020	2,417.17	CLEARED	C	1/04/2021
1010	12/31/2020	DEPOSIT	000002	REGULAR DAILY POST 12/31/2020	1,269.76	CLEARED	C	1/04/2021
1010	12/31/2020	DEPOSIT	000003	CREDIT CARD 12/31/2020	2,882.82	CLEARED	C	1/04/2021

EFT:								
1010	12/18/2020	EFT	121820	CalPERS UAL 1739 December	8,101.17CR	CLEARED	G	12/21/2020

MISCELLANEOUS:								
1010	12/04/2020	MISC.		PAYROLL DIRECT DEPOSIT	25,681.69CR	CLEARED	P	12/04/2020
1010	12/18/2020	MISC.		PAYROLL DIRECT DEPOSIT	27,247.85CR	CLEARED	P	12/18/2020
1010	12/31/2020	MISC.	123120	PAYROLL DIRECT DEPOSIT	27,348.89CR	CLEARED	G	12/31/2020

SERVICE CHARGE:

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

CHECK DATE: 12/01/2020 THRU 12/31/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
SERVICE CHARGE: -----								
1010	12/02/2020	SERV-CHG		Elavon Merchant Fees 27	1,730.96CR	CLEARED	G	12/02/2020
1010	12/02/2020	SERV-CHG	000001	Elavon Merchant Fees 25	1,018.61CR	CLEARED	G	12/02/2020
1010	12/02/2020	SERV-CHG	000002	Elavon Merchant Fees 29	447.41CR	CLEARED	G	12/02/2020
1010	12/15/2020	SERV-CHG		Account Analysis Fees November	387.66CR	CLEARED	G	12/15/2020
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	381,061.91CR		
				DEPOSIT	TOTAL:	276,477.36		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	80,278.43CR		
				SERVICE CHARGE	TOTAL:	3,584.64CR		
				EFT	TOTAL:	8,101.17CR		
				BANK-DRAFT	TOTAL:	23,465.55CR		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	381,061.91CR		
				DEPOSIT	TOTAL:	276,477.36		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	80,278.43CR		
				SERVICE CHARGE	TOTAL:	3,584.64CR		
				EFT	TOTAL:	8,101.17CR		
				BANK-DRAFT	TOTAL:	23,465.55CR		

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020 - 2021 CAPITAL IMPROVEMENT PLAN
DECEMBER 2020

FUND	DESCRIPTION	Revenue	Budget Expensed	Expense to Date	Fund Balance
314 WASTEWATER CAPITAL IMPROVEMENT	BEGINNING FUND BALANCE	\$ 127,212			\$ 127,212
	Transfers In To Date	\$ 415,525			\$ 542,737
	Regulatory Compliance/I&I Mitigation		\$ 100,000	\$ 10,255	\$ 532,482
	Disaster Mitigation/SCADA Upgrade		\$ 30,000	\$ -	\$ 532,482
	Diaster Recovery/WWTP Access Road Repair		\$ 50,000	\$ 128,660	\$ 403,822
	Reliable Water Supply/Leak Repair/Mini-Excavator		\$ 50,000	\$ -	\$ 403,822
	Risk Management Plan/Chlorine Tank Auto Shut-Off FY 21-22		\$ -	\$ -	\$ 403,822
	Regulatory Compliance/Dump Truck		\$ 75,000	\$ -	\$ 403,822
	Stormwater Master Planning/Mitigation		\$ 10,000	\$ -	\$ 403,822
	Transfers Out To Date			\$ 138,915	
ENDING FUND BALANCE				\$ 403,822	
FUND	DESCRIPTION	Revenue	Budget Expensed	Expense to Date	Fund Balance
320 WATER CAPITAL IMPROVEMENT	BEGINNING FUND BALANCE	\$ 148,578			\$ 148,578
	Transfers In To Date	\$ 42,318			\$ 190,896
	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks		\$ 360,000	\$ 6,523	\$ 184,373
	Disaster Mitigation/SCADA Upgrade		\$ 30,000	\$ -	\$ 184,373
	Reliable Water Supply/Automatic Metering Infrastructure		\$ 200,000	\$ -	\$ 184,373
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply		\$ 50,000	\$ -	\$ 184,373
	Reliable Water Supply/Leak Repair Mini-Excavator		\$ 50,000	\$ -	\$ 184,373
	Regulatory Compliance/Dump Truck		\$ 75,000	\$ -	\$ 184,373
	Transfers Out To Date			\$ 6,523	
	ENDING FUND BALANCE				\$ 184,373

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

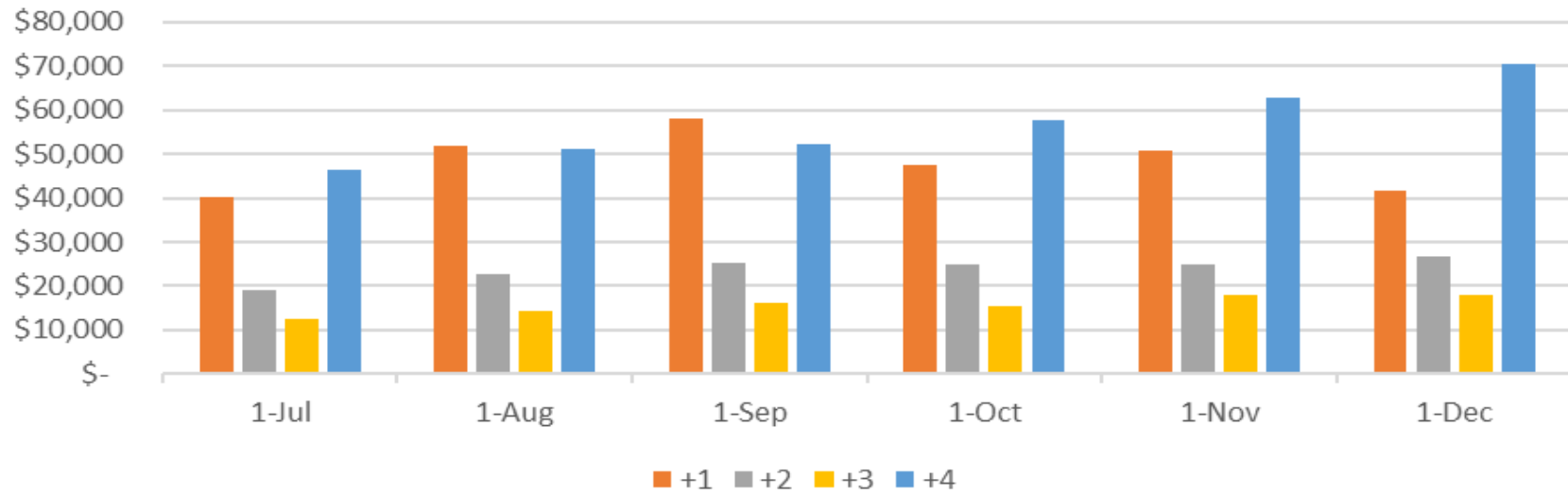
2020 - 2021 DEBT SERVICE

DECEMBER 2020

	DEBT SERVICE REVENUE	FUND	DEBT AMOUNT
1)	1995-2 BOND - TAX ASSESSMENT	215	\$ 300,224
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130	152,472
	CIEDB LOAN - WATER CAPACITY FEE	218	18,274
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,255
	TOTAL DEBT SERVICE REVENUE		\$ 503,225

	DEBT SERVICE EXPENSE	FUND	DEBT	PAID	DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000	\$ 185,000	08/14/2020
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994	51,182	08/14/2020
	BOND ADMINISTRATION (ANNUAL FEE)	215	7,460	5,697	11/30/2020
	COUNTY COLLECTION FEES	215	3,500	-	
	CSD ADMIN COSTS	215	4,270	-	
			\$ 300,224	\$ 241,879	
2)	CIEDB (PRINCIPAL)	218	\$ 110,065	-	
	CIEDB (INTEREST)	218	55,865	27,933	07/17/2020
	CIEDB (ANNUAL FEE)	218	4,816	-	
			\$ 170,746	\$ 27,933	
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000	\$ 17,000	08/03/2020
	USDA RUS LOAN (INTEREST)	219	15,255	7,755	08/03/2020
			\$ 32,255	\$ 24,755	
	TOTAL DEBT SERVICE EXPENSE		\$ 503,225	\$ 294,566	

AGING REPORT DECEMBER 31, 2020 FY 2020-2021



	Less than \$100	\$100-\$200	\$200-\$300	\$300-\$400	\$400-\$500	\$500-\$600	\$600-\$700	\$700-\$800	\$800-\$900	\$900-\$1000	\$1000+	TOTAL:
Accounts	7	48	68	56	30	20	16	13	11	8	41	318
Amount	\$638	\$7,113	\$17,135	\$19,463	\$13,600	\$10,993	\$10,339	\$9,613	\$9,342	\$7,621	\$72,763	\$178,620

Federally funded, non-disaster projects (HMGP)					
Related Disaster	Project	Description	Completion	Reimbursed?	Reimbursement
4344	512	LHMP: Writing the Plan	100%	95%	\$ 74,404.00
4382	112	Unit 9 Tank: Replacing this tank	0%	0%	\$ 1,300,000.00
4407	57	Generators: Installing at Booster Stations	0%	0%	\$ 1,900,000.00
4558	398	Fuels Reduction: Creating defensible space	0%	0%	\$ 500,000.00
4558	404	Tank 4: Replacing the tank	0%	0%	\$ 2,000,000.00
4558	428	Distribution: Replacing water mains, etc.	0%	0%	\$ 20,000,000.00

Totals:	\$ 25,774,404.00
Actual:	\$ 74,404.00

State Funded projects (Prop 1, Prop 68)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	205	I & I	25%	0%	\$ 187,500.00
DWR/IRWM	206	Unit 9 Tank	5%	0%	\$ 250,000.00
CalOES	PSPS	Generators	0%	0%	\$ 350,000.00
DWSRF	AMI	AMI	0%	0%	\$ 1,600,000.00
Totals:					\$ 2,387,500.00
Actuals:					=

Potential projects (LHMP)

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



Account Representative

(Entry Level)

Hidden Valley Lake Community Services District

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

HOURLY PAY SCALE

Reports to: Accounting Supervisor					
Status: Non-Exempt	Step A	Step B	Step C	Step D	Step E
Effective: 1/1/2021	\$19.70	\$20.73	\$21.82	\$22.97	\$24.18

DEFINITION:

Perform general office duties as they relate to customer service and account maintenance.

SUPERVISION RECEIVED/EXERCISED:

Receives general direction from the General Manager. Receives general supervision from Accounting Supervisor

ESSENTIAL FUNCTIONS: *(but are not limited to the following)*

- Address customer concerns; receive and post payments; prepare and maintain customer records and general filing system.
- Carry out utility billing including delinquent bills, courtesy notice and cut-offs.
- Complete, update and return demands from title companies upon review by Senior Accounts Representative.
- Act as receptionist; provide information regarding account procedures; refer inquiries as appropriate.
- Receive, sort, distribute and file mail.
- Create work orders and notify Field Staff of new work orders; update records for completed work orders.
- Make daily bank deposits and maintain deposit records.
- Order and maintain inventory of office supplies.
- Perform duties according to established procedures
- Perform other related duties as required.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

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

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

This position relies heavily on speech, hearing, and vision. Communicates orally in group and one-to-one settings. Hearing within normal ranges with or without correction. Has the ability to hear well enough to receive information over the telephone, radio and in person. Vision within normal range with or without correction.

May require occasional bending, stretching, stooping, reaching, twisting, and turning. This position works primarily in an office environment. Employee must be able to perform tasks requiring both sitting and standing for extended periods of time; may also require walking short to moderate distances.

Must be able to lift, push or pull at least 25 pounds. Hand and finger dexterity sufficient to operate a computer keyboards and some hand tools. Attentiveness and concentration necessary to perform multiple tasks concurrently.

Environmental Factors

Works primarily in an office environment; will routinely be required to make bank deposits and other deliveries/pickups.

QUALIFICATIONS:

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

Incumbents must be familiar with general office procedure and possess basic office skills.

A high School Diploma or equivalent is required (i.e., skills in word processing, spreadsheet and database software.)

Licenses/Certificates:

A valid California driver's license and satisfactory driving record to maintain insurability is required.

Other Duties

Perform other related duties as required.

I have reviewed this Job Description with my Supervisor and agree with its contents

Employee Signature

Date

Employer Signature

Date



Utility Technician

Hidden Valley Lake Community Services District

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

HOURLY PAY SCALE

Reports to: Utility Supervisor	Step A	Step B	Step C	Step D	Step E
Status: Non-Exempt					
Effective: 1/1/2021 Proposed	\$18.16	\$19.12	\$20.12	\$21.18	\$22.30
Approved	\$23.52	\$24.76	\$26.06	\$27.44	\$28.88

DEFINITION:

This is the entry-level non-certified class in the Utility Operator series. Performs a variety of skilled and unskilled duties pertaining to the construction, repair and maintenance of water distribution and sanitary sewer collection systems; maintains District facilities; installs, maintains, and repairs water service lines and meters under the guidance of a certified Water Operator; operates a variety of light and moderately heavy equipment.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from Utility Supervisor.

ESSENTIAL FUNCTIONS: *(but are not limited to the following)*

- Perform daily monitoring of tank levels, well production, and pump performance.
- Respond to routine service orders.
- Read residential and commercial water meters.
- Assist a Certified Water Operator with connection and disconnection of water services/meters for residential and commercial customers.
- Assist a Certified Operator with the repair and maintenance of water treatment and distribution system, sewer collection and treatment systems or independently repair and maintain District facilities, and vehicles.
- Perform heavy manual labor using jackhammers, shovels, picks, and pry bars.
- Recognize and respond to variations in operating conditions.
- Assist Certified Operators with dig-ups and other semi-technical projects.
- Respond to District after-hour emergencies and participate in on-call customer service rotation.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

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

While performing the duties of this job, the employee is regularly required to use the senses of smell to sense the onset of odors such as chlorine and hydrogen sulfide, touch-noticing temperature differences, hear frequency differences in pumps and motors or have a means to accommodate for

such variances. The employee is frequently required to stand, walk, sit, and use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms, climb or balance, stoop, kneel, crouch, or crawl. The employee is occasionally required to taste and/or smell as indicators of industry conditions.

The employee must frequently lift and/or move up to 50 pounds. The position requires the use of close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus or have corrective lenses to compensate for vision issues. (Contact lenses are not allowed when working with or near items such as chlorine gas or biological material.)

Environmental Factors:

The environmental conditions described here are representative of those an employee may encounter while performing the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions. While performing the duties of this job, the employee frequently works outdoors and is frequently exposed to hot, cold, and wet conditions. The employee occasionally works near moving mechanical parts, in high and/or precarious places, and is occasionally exposed to extreme cold, extreme heat, vibration, and risk of electrical shock.

This position is normally exposed to moderate noise levels; infrequently, the employee may be exposed to excessive noise.

QUALIFICATIONS:

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

A high school diploma or equivalent and any combination of training and experience which would likely provide the required knowledge and ability are required.

Experience in water distribution, water treatment, wastewater collection or wastewater treatment maintenance and repair is preferred, however, experience as a general laborer in the field of electrical, plumbing, or general contraction will be considered as well.

Education and/or Experience

Licenses/Certificates Requirement(s):

A valid California driver's license and satisfactory driving record to maintain insurability are required.

Possession of a Wastewater Operator in Training Certification from the State Water Resources Control Board within six months.

KNOWLEDGE/SKILLS/ABILITIES:

The following are a representative sample of the KSA's necessary to perform essential duties of the position.

Knowledge of:

- Use basic hand tools.
- Perform strenuous manual labor.
- Comprehend, speak, read and write the English language. (A second language is strongly encouraged.)
- Follow written and oral instructions.
- Establish and maintain cooperative working relationships with staff, management and the general public.

Ability to:

Perform a variety of skilled maintenance, repair, treatment, distribution, and operations work of water, sewer collection/treatment and recycled water distribution systems.

Must be able to respond to after-hours emergencies within 30 minutes.

Other Duties:

Perform other related duties as required.

I have reviewed this Job Description with my Supervisor and agree with its contents

Employee Signature

Date

Employer Signature

Date



Utility Operator I

Hidden Valley Lake Community Services District

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

HOURLY PAY SCALE

Reports to: Utility Supervisor					
Status: Non-Exempt	Step A	Step B	Step C	Step D	Step E
Effective: 1/1/2021 Proposed	\$23.47	\$24.70	\$26.00	\$27.37	\$28.81
Approved	\$25.11	\$26.43	\$27.83	\$29.29	\$30.83

DEFINITION:

This is the first step in the certified class of the Utility Operator series. Performs a variety of skilled tasks in the treatment and distribution of water, the collection and treatment of wastewater and distribution of recycled water; operates complex equipment; collects and tests water and wastewater samples, records and analyzes sample data and makes chemical adjustments to maintain efficient operation of the water and wastewater systems; oversee dig-ups, repairs, and the installation/removal of water meters.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from Utility Supervisor

ESSENTIAL FUNCTIONS: *(but are not limited to the following)*

- Work independently or as a member of a crew to operate, repair, construct, replace and maintain water treatment and distribution, wastewater collection, treatment, and recycled water distribution systems;
- Perform a wide variety of skilled and semi-skilled manual labor and automated tasks;
- Maintain system equipment including: pumps, valves, motors, blowers, dewatering equipment and sewer line cleaning equipment. Operate control valves; record static and drawdown levels; perform water, wastewater, and recycled water quality analyses;
- Operate and perform light maintenance on a range of equipment including; vehicles, tractor, backhoe, and sewer line maintenance equipment;
- Perform preventative maintenance on pumps, valves, hydrants, and other water treatment and distribution equipment as well as sanitary sewer collection, pumping and treatment equipment;
- Assist in cleanup of work sites; ensure proper disposal of hazardous materials;
- Troubleshoot wastewater collection, treatment and recycled water distribution malfunctions including the possible handling of untreated sewage;
- Collect and prepare water and wastewater samples for lab pickup and analysis;
- Perform routine laboratory tests;

- Keeps detailed logs and records of work performed;
- Respond to public inquiries, complaints, and/or requests; provide information within areas of assignment and resolve complaints in an efficient and timely manner;
- Respond to District after-hour emergencies and participate in on-call customer service rotation;

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

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

While performing the duties of this job, the employee is regularly required to use the senses of smell to sense the onset of odors such as chlorine and hydrogen sulfide, touch-noticing temperature differences, hear frequency differences in pumps and motors or have a means to accommodate for such variances. The employee is frequently required to stand, walk, sit, and use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms, climb or balance, stoop, kneel, crouch, or crawl. The employee is occasionally required to taste and/or smell as indicators of industry conditions.

The employee must frequently lift and/or move up to 50 pounds. The position requires the use of close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus or have corrective lenses to compensate for vision issues. (Contact lenses are not allowed when working with or near items such as chlorine gas or biological material.)

Environmental Factors:

The environmental conditions described here are representative of those an employee may encounter while performing the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

While performing the duties of this job, the employee frequently works outdoors and is frequently exposed to hot, cold, and wet conditions. The employee occasionally works near moving mechanical parts, in high and/or precarious places, and is occasionally exposed to extreme cold, extreme heat, vibration, and risk of electrical shock.

This position is normally exposed to moderate noise levels; infrequently, the employee may be exposed to excessive noise.

QUALIFICATIONS:

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

A high school diploma or equivalent and at least one year of experience with the maintenance and operation of a water and/or wastewater plant and knowledge of safe working practices is required.

Education and/or Experience

Licenses/Certificates Requirement(s):

A high school diploma or equivalent is required.

A class “B” California driver’s license (with tank endorsement) and at least three of the following California Department of Public Health, State Water Resources Control Board certifications or California Water Environment Association certifications:

1. Water Treatment Grade I;
2. Water Distribution Grade I;
3. Wastewater Grade I;
4. Collection System Maintenance Grade I;

Must obtain all four certifications within 18 months of entering the position. Must maintain all certifications.

KNOWLEDGE/SKILLS/ABILITIES:

The following are a representative sample of the KSA's necessary to perform essential duties of the position.

Knowledge of:

- Collection and analyzing water, wastewater and recycled water samples;
- Use basic hand tools, power and pneumatic tools and automated equipment;
- Maintaining written logs and records;
- Assisting in the training of less experienced staff;
- Comprehend, speak, read and write the English language. (A second language is strongly encouraged);
- Follow written and oral instructions;
- Establish and maintain cooperative working relationships with staff, management and the general public.

Ability to:

Perform a variety of skilled maintenance, repair, treatment, distribution, and operations work of water, sewer collection/treatment and recycled water distribution systems.

Must be able to respond to after-hours emergencies within 30 minutes.

Other Duties:

Perform other related duties as required.

I have reviewed this Job Description with my Supervisor and agree with its contents

Employee Signature

Date

Employer Signature

Date



Utility Operator II

Hidden Valley Lake Community Services District

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

HOURLY PAY SCALE

Reports to: Utility Supervisor					
Status: Non-Exempt	Step A	Step B	Step C	Step D	Step E
Effective: 1/1/2021 Median	\$30.33	\$31.93	\$33.61	\$35.38	\$37.24
5% Lag	\$28.82	\$30.33	\$31.93	\$33.61	\$35.38

DEFINITION:

This is the second step in the certified class of the Utility Operator series. Performs a variety of skilled tasks in the treatment and distribution of water and the collection and treatment of wastewater and distribution of recycled water; operates complex equipment; collects and tests water, wastewater and recycled water samples, records and analyzes sample data and makes chemical adjustments to maintain efficient operation of the water and wastewater systems; oversee dig-ups, repairs, and the installation/removal of water meters. This classification differs from the Utility Operator I in that the Utility Operator II is expected to maintain higher certifications in all aspects, performs at a higher level and assumes responsibility of the Utility Supervisor in his/her absence.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from Utility Supervisor

ESSENTIAL FUNCTIONS: *(but are not limited to the following)*

- This classification is expected to be able to perform all the duties of the Utility Operator I and;
- Assist field staff in the absence of the Utility Supervisor;
- In absence of the Utility Supervisor, oversee District projects, schedule staff and hired contractor's projects;
- Read and understand plans and specifications, estimate and coordinate purchase of materials, schedule equipment rental;
- Train or assist in training of subordinates;
- Works independently or as a member of a crew to operate, repair, construct, replace and maintain water treatment and distribution, and wastewater collection treatment and recycled water distribution systems;
- Perform a wide variety of skilled and semi-skilled manual labor and automated tasks;
- Maintain system equipment including, pumps, valves, motors, blowers, and dewatering equipment;
- Operate control valves, record static and drawdown levels, and perform water quality

analyses;

- Operate and perform light maintenance on a range of equipment including: vehicles, tractor, and backhoe;
- Perform preventative maintenance on pumps, valves, hydrants, and other water, wastewater collection/treatment and distribution equipment;
- Assist in cleanup of work sites, ensure proper disposal of hazardous materials;
- Troubleshoot wastewater collection, treatment and recycled water malfunctions including the possible handling of untreated sewage;
- Monitor and interpret gauges, digital displays and recording devices to ensure compliance with prescribed safety and operational guidelines. Perform preventive maintenance as needed;
- Collect and prepare water, wastewater and recycled water samples for lab pickup and analysis;
- Perform routine laboratory tests;
- Coordinate purchase of materials, supplies, parts, and other inventory needed for operation and maintenance of the District's equipment, facilities, buildings, and infrastructure;
- Keep detailed logs and records of work performed;
- Compile data and draft reports for the Regional and State Water Boards for review and submission by the Utility Supervisor);
- Respond to public inquiries, complaints, and/or requests. Provide information within areas of assignment and resolve complaints in an efficient and timely manner utilizing customer care skills;
- Respond to District after-hour emergencies and participate in on-call customer service rotation.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

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

While performing the duties of this job, the employee is regularly required to use the senses of smell to sense the onset of odors such as chlorine and hydrogen sulfide, touch-noticing temperature differences, hear frequency differences in pumps and motors or have a means to accommodate for such variances. The employee is frequently required to stand, walk, sit, and use hands to finger, handle, or feel objects, tools, or controls; reach with hands and arms, climb or balance, stoop, kneel, crouch, or crawl. The employee is occasionally required to taste and/or smell as indicators of industry conditions.

The employee must frequently lift and/or move up to 50 pounds. The position requires the use of close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus or have corrective lenses to compensate for vision issues. (Contact lenses are not allowed when working with or near items such as chlorine gas or biological material.)

Environmental Factors:

The environmental conditions described here are representative of those an employee may encounter while performing the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

While performing the duties of this job, the employee frequently works outdoors and is frequently exposed to hot, cold, and wet conditions. The employee occasionally works near moving mechanical parts, in high and/or precarious places, and is occasionally exposed to extreme cold, extreme heat, vibration, and risk of electrical shock.

This position is normally exposed to moderate noise levels; infrequently, the employee may be exposed to excessive noise.

QUALIFICATIONS:

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

A high school diploma or equivalent is required. Computer literacy, including word processing and spreadsheet/database software. Knowledge of water, wastewater and recycled water operation, preventative maintenance, and safe work practices. At least one (1) year experience as a Utility Operator I for HVLCSD or equivalent and five (5) years of experience with the maintenance and operation of water treatment and distribution and/or wastewater collections and treatment is required. Knowledge of recycled water distribution and regulations is desired.

Education and/or Experience

Licenses/Certificates:

A high school diploma or equivalent is required.

A class "A" California driver's license (with tank endorsement) and at least three of the following California Department of Public Health, State Water Resources Control Board certifications or California Water Environment Association certifications:

1. Water Treatment Grade II;
2. Water Distribution Grade II;
3. Wastewater Grade II;
4. Collection System Maintenance Grade II;

Must obtain all four certifications within 18 months of entering the position. Must maintain all certifications.

KNOWLEDGE/SKILLS/ABILITIES:

The following are a representative sample of the KSA's necessary to perform essential duties of the position.

Knowledge of:

- Sample collect and analyze water, wastewater, and recycled water samples;
- Use basic hand tools, power and pneumatic tools and automated equipment;
- Maintain written logs and records;
- Assist in training of less experienced staff;
- Establish and maintain cooperative working relationships with staff, management, and the general public. Formulate and communicate instructions;
- Comprehend, speak, read, and write the English language. (A second language is strongly encouraged);
- Follow written and oral instructions

Ability to:

Perform a variety of skilled maintenance, repair, treatment, distribution, and operations work of water, sewer collection/treatment and recycled water distribution systems.

Must be able to respond to after-hours emergencies within 30 minutes.

Other Duties:

Perform other related duties as required.

I have reviewed this Job Description with my Supervisor and agree with its contents

Employee Signature

Date

Employer Signature

Date

DRAFT



Hidden Valley Lake Community Services District

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

LOCAL MATCH FUND COMMITMENT LETTER

January 20, 2021

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

Re: DR4558-PJ398 Subapplication Funding Match Commitment Letter

Dear State Hazard Mitigation Officer:

As part of the Hazard Mitigation Grant Program process, a local funding match of at least 25% is required. This letter serves as Hidden Valley Lake Community Services District's commitment to meet the local match fund requirements for the Hazard Mitigation Grant Program.

SOURCE OF NON-FEDERAL FUNDS:

LOCAL
AGENCY
FUNDING

OTHER
AGENCY
FUNDING

PRIVATE NON-
PROFIT
FUNDING

STATE
AGENCY
FUNDING

NAME OF FUNDING SOURCE:

Water/Wastewater Reserve Funds, In-Kind services

FUNDS AVAILABILITY DATE:

7/1/2021

PROVIDE EXACT MONTH/DATE/YEAR OF AVAILABILITY OF FUNDS

FEDERAL SHARE AMOUNT REQUESTED:

\$375,000

MUST MATCH \$ AMOUNT PROVIDED IN SUBAPPLICATION

LOCAL SHARE AMOUNT MATCH:

\$125,000

MUST EQUAL A MINIMUM OF THE 25% FEDERAL SHARE REQUESTED

FUNDING TYPE:

Force Account Labor, Contract

EXAMPLES: ADMINISTRATION, CASH, CONSULTING FEES, ENGINEERING FEES, FORCE ACCOUNT LABOR, AGENCY PERSONNEL, PROGRAM INCOME, ETC.

If additional federal funds are requested, an additional local match fund commitment letter will be required.



Hidden Valley Lake Community Services District

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

Please contact Alyssa Gordon at 707-533-9073, agordon@hvlcsd.org with questions.

Sincerely,

Alyssa Gordon
Project Manager
707-533-9073
707-987-3237
agordon@hvlcsd.org



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PROJECT MAINTENANCE LETTER

January 20, 2021

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

Re: DR4558-PJ398 Project Subapplication

Dear State Hazard Mitigation Officer:

This is to confirm that Hidden Valley Lake Community Services District is committed to perform the necessary maintenance for the entire useful life of this project (as long as owned land contains critical infrastructure, in perpetuity) once completed. The Hidden Valley Lake Community Services District is allocating an annual budget of \$1000 which will allow maintenance to occur as needed to ensure the Little Peak area, Unit 9 Tank area, Tank 4 area, and the wellfield remain in good repair and operational.

ENTITY RESPONSIBLE FOR THE MAINTENANCE:

Hidden Valley Lake Community Services District

Example: City of Townsville

PAST MAINTENANCE TASKS INVOLVED:

\$300/yr, weed abatement, to include fuel, and equipment maintenance.

Explain the maintenance cost before mitigation and explain what the maintenance activities included in the past.

FUTURE MAINTENANCE TASKS INVOLVED:

\$1000/yr, additional equipment to mitigate ladder fuels, xeriscape landscaping, fuel and equipment maintenance.

Explain the maintenance cost after mitigation and explain what the maintenance activities will include in the future.

FUTURE MAINTENANCE SCHEDULE:

Annually

Example: Annually

FUTURE COST OF MAINTENANCE:

\$1000/yr

Example: \$10,000.00

SOURCE OF FUTURE MAINTENANCE FUNDS:

Water/Wastewater Use Fees

Example: Flood Control Funds



Hidden Valley Lake Community Services District

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www.hvlcsd.org

Please contact Alyssa Gordon at 707-533-9073, agordon@hvlcsd.org with questions.

Sincerely,

Alyssa Gordon
Project Manager
707-533-9073
707-987-3237
agordon@hvlcsd.org

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

DATE: January 19, 2021

AGENDA ITEM: Authorize the General Manager to issue an RFP to reduce vegetative debris in the firebreak area to protect against stormwater inundation of critical infrastructure during extreme rain events.

RECOMMENDATIONS: Authorize the General Manager to issue this RFP

FINANCIAL IMPACT: ~\$200,000

BACKGROUND: On August 23, 2020, the LNU Lightning Complex fire was moving dangerously close to the perimeter of Hidden Valley Lake. At the request of CalFire officials, HVLCSD facilitated the construction of a firebreak that totaled 640,000 square feet. In order to protect the health and safety of the public, as well as the critical infrastructure that serves this public, the first phase of the debris removal activity took place in August. The work done to slow and/or eliminate the spread of wildfire at that time consisted of the clearing and grubbing of vegetative debris making a path of exposed soil 100' wide and 6,400' long. The debris, however, still remains on the east side of the exposed soil. The second phase of debris removal is defined as debris reduction and involves reducing the mass of dead and dying vegetation that was created in phase one.

An initial informal bid to reduce the mass of dead and dying vegetation was received in November, but unfortunately did not include the costs of the entire firebreak.

In December further research on debris reduction was conducted. Two more estimates were received for the full area needing vegetation reduction, which were ~\$217,000 and ~\$159,000. The Association, HVLCSD and HVLCSD Counsel worked together to draft a letter to property owners that requested 2 things;

1. Permission for the Association to conduct on-going fire-protection maintenance on the property.
2. Permission for HVLCSD to facilitate the vegetation reduction created in late August.

Parallel to this activity, staff was also able to reach out to the Upper Putah Creek Watershed stewards from both the County and the State. As long as certain criteria are met, the Watershed Protection Task Force can provide "flood fight" materials to abate the effects of soil erosion due to heavy rains. HVLCSD was able to answer "Yes" to the following questions;

1. Does the firebreak impact a watercourse?
2. Is the repair beyond the water district ability/capacity?
3. Have you requested any support through Lake County?

4. Did the County say it was beyond their ability/capacity to support and request state support?
5. Does the fire break have a potential to impact water quality and/or drinking water?

The "flood fight" materials most likely to provide the best protection against runoff would be straw wattles.

According to the procurement policy that HVLCSO adopted in October 2019, work that has the potential to cost between \$159,000 - \$217,000 requires a formal bid process through RFP or Closed Bid.

According to the FEMA Public Assistance reimbursement guidelines for Category A or B work, all work must be completed within 6 months of the declared disaster, which is 2/22/21.

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Dennis White, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on January 19, 2021 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Secretary to the Board