



**Hidden Valley Lake Community Services District  
Regular Board Meeting  
Tuesday, September 19, 2023 – 7:00 PM  
19400 Hartmann Road, Hidden Valley Lake, CA.**

To join the meeting by teleconference, go to [www.hvicsd.org](http://www.hvicsd.org) select the September 19, 2023, Regular Board Meeting and select the Microsoft teams link, select open Microsoft teams, select join now.

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

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **CONSENT CALENDAR**
  - A. **MINUTES**: Approval of the August 26, 2023, Projects Workshop Meeting Minutes
  - B. **MINUTES**: Approval of the August 15, 2023, Regular Board of Directors Meeting Minutes
  - C. **MINUTES**: Approval of the August 8, 2023, Finance Committee Meeting Minutes
  - D. **DISBURSEMENTS**: Check #001961 - #002025 including drafts and payroll for a total of \$531,664.83.
- 6) **BOARD COMMITTEE REPORTS** (for information only, no action anticipated)
  - Finance Committee
  - Personnel Committee
  - Emergency Preparedness Committee
  - Lake Water Use Agreement-Ad Hoc Committee
  - Trane Ad-Hoc Committee
  - Valley Oaks Project Sub-Committee
- 7) **BOARD LIST OF PRIORITIES**:
  - Underground Infrastructure – Water Mainlines
  - I&I
  - Tank 9
  - Generators
  - SCADA
- 8) **STAFF REPORTS** (for information only, no action anticipated)
  - Financial Report
  - Administration/Customer Service Report
  - ACWA State Legislative Committee
  - Field Operations Report

Projects Update  
Brambles Update  
General Managers Report – Hand Carry

- 9) **DISCUSSION AND POSSIBLE ACTION:** Approve and Adopt District Policy #2202 - Financial Reserve Policy
- 10) **DISCUSSION AND POSSIBLE ACTION:** Approve and Adopt District Policy #2203 - Debt Management Policy
- 11) **DISCUSSION AND POSSIBLE ACTION:** Approve and Adopt Resolution 2023-08 Authorizing The Creation Of The Hidden Valley Lake Community Services District Public Financing Authority And Approving The Joint Exercise Of Powers Agreement With The [California Statewide Communities Development Authority]
- 12) **DISCUSSION AND POSSIBLE ACTION:** Authorize the General Manager to Issue a Notice to Proceed to the Construction Contractor, CV Larsen
- 13) **PUBLIC COMMENT**
- 14) **BOARD MEMBER COMMENT**
- 15) **ADJOURN**

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



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD WORKSHOP MEETING MINUTES  
MEETING DATE: SATURDAY, AUGUST 26, 2023– 10:00 AM**

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

**Directors Present:**

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

**Participated Remotely Under the Just Cause Provisions:**

Director Graves

**Staff Present:**

Alyssa Gordon, Project Manager  
Penny Cuadras, Administrative Services Manager  
Hannah Davidson, Water Resources Specialist I

**Via Teleconference:**

Dennis White, General Manager  
Craig Hill NHA Advisors

**CALL TO ORDER**

The meeting was called to order at 10:02 a.m. by Director Brown.

**APPROVAL OF AGENDA**

Motion by Director Graves to approve the August 26, 2023, Board Workshop Agenda as Presented.

Seconded by Director Freeman.

**Roll Call Vote:**

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried to approve the August 26, 2023, Board Workshop Agenda.

**DISCUSSION:**

**Water Reliability Capital Projects**

Discussion only no action taken by members of the Board.

Staff provided detailed updates and information on each of the Water Reliability Capital Improvement Projects.

- Tank 4
- Tank 9

- Generators
- Mainlines
- AMI

1. Total Cost and Reimbursement of Projects
2. Timeframe of Each Project
3. Deadline of Each Project
4. Risk Percentage & Logic
5. Alternative Options

**DISCUSSION AND POSSIBLE ACTION:**

**Consideration of Financing Structure for Upcoming Bond Issuance**

Motion by Director Graves to Approve Option 1 District-Controlled Joint Powers Authority Financing Structure to use for the upcoming Bond Issuance and Authorize the General Manager to Act on Recommendation. Seconded by Director Freeman.

*“Under this option, the District would partner with another public agency such as California Statewide Communities Development Authority (“CSCDA”) to form a new joint powers entity, a Financing JPA (a “Financing Authority”) whose members would be the District and CSCDA. CSCDA frequently serves in this role for California public agencies. CSCDA would be a “silent partner” whose only role would be to serve as the second member of the Financing Authority in exchange for a \$10,000 fee. CSCDA has confirmed that no additional amounts would be payable for any future bond issuances by the Financing Authority.*

*The Financing Authority’s Board of Directors would consist of the District Board. Meetings of the Financing Authority Board of Directors would be held simultaneously with District Board meetings (or adjourned if there is no business).”*

No further Discussion  
No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried to Approve Option 1 District-Controlled Joint Powers Authority Financing Structure to use for the upcoming Bond Issuance and Authorize the General Manager to Act on Recommendation.

**PUBLIC COMMENT**

No Members of the Public Present

**BOARD MEMBER COMMENT**

Members of the Board appreciated the Workshop Narrative and staff for the presentation.

Director Freeman inquired why concrete was not an option for the Tank 9 Project. Staff will confirm with GHD and provide a response to all members of the Board.

**ADJOURNMENT**

Motion by Director Freeman to adjourn the meeting 12:59 p.m. Seconded by Director Lieberman.

No further Discussion

No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carried by unanimous vote to adjourn the meeting at 12:59 p.m.

\_\_\_\_\_  
Claude Brown                      Date  
President of the Board

\_\_\_\_\_  
Dennis White                      Date  
General Manager, Secretary to the Board



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES  
MEETING DATE: Tuesday, August 15, 2023– 7:00 PM**

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

**Directors Present:**

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

Director Jim Freeman attended remotely from 12045 Illinois Street, Carmel, Illinois.

**Staff Present:**

Dennis White, General Manager  
Penny Cuadras, Administrative Services Manager  
Hannah Davidson, Water Resources Specialist I

**Via Teleconference:**

Alyssa Gordon, Project Manager

**Absent:**

Trish Wilkinson, Accounting Supervisor

**CALL TO ORDER**

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

**APPROVAL OF AGENDA**

Motion by Director Lieberman to approve the August 15, 2023, Regular Board Agenda as presented.

Seconded by Director Millerick.

**Roll Call Vote:**

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried to approve the August 15, 2023, Regular Board Agenda.

**PUBLIC COMMENT:** A member of the public requested to speak prior to board going into closed session. She expressed her appreciation for staff that continue to work outside in the extreme heat.

**CLOSED SESSION:** Members of the Board adjourned to Closed Session at 7:04 pm.

Conference with Legal Counsel – Existing Litigation Pursuant to Government Code Section §54956.9(d) (*Armstrong vs. Hidden Valley Lake Community Services District Case No 423629*)

Conference with Legal Counsel – Pending Litigation Pursuant to Government Code Section

**RECONVENE TO OPEN SESSION:** Members of the Board reconvened to open session at 7:35 pm with no reportable action.

**CONSENT CALENDAR**

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

- A. **MINUTES:** Approval of the July 18, 2023, Regular Board of Directors Meeting Minutes.
- B. **MINUTES:** Approval of the July 12, 2023, Emergency Preparedness Committee Meeting Minutes.
- C. **MINUTES:** Approval of the July 11, 2023, Finance Committee Meeting Minutes.
- D. **DISBURSEMENTS:** Check #001885 - #001960 including drafts and payroll for a total of \$757,398.45.

No Further Discussion.

No Public Comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carried to approve the Consent Calendar as presented.

**BOARD COMMITTEE REPORTS**

Finance Committee: Met 8/8 Committee will report as agendaized.

Personnel Committee: Have not met.

Emergency Preparedness Committee: Scheduled to meet 9/14

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

Valley Oaks Sub-Committee: Have not met.

Trane Energy Resilience Ad Hoc Committee: Have not met.

**STAFF REPORTS**

Financial Report: No discussion

Administration/Customer Services Report: No Discussion

Field Operation Report: No Discussion

ACWA State Legislative Committee: Update provided by Hannah Davidson

Projects Update: Update provided by Alyssa Gordon

General Manager Report: The General Manager informed the Board the Audit will be scheduled for September.

**DISCUSSION AND POSSIBLE ACTION:**

**Approve Resolution 2023-07**

**A Resolution of the Hidden Valley Lake Community Services District  
Regarding Intention to Issue Tax-Exempt Obligations**

Motion by Director Graves to Approve Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations.  
Seconded by Director Freeman.

No further Discussion  
No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried by unanimous vote to Approve Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations.

**DISCUSSION AND POSSIBLE ACTION:**

**Award of Contract to C.V Larsen for the Water Storage Reliability Project**

Motion by Director Freeman to Award of Contract to C.V Larsen for the Water Storage Reliability Project and Replacing the Existing Redwood Tanks with Two Glass Fused Tanks.  
Seconded by Director Millerick.

No further Discussion  
No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried by unanimous vote to Award of Contract to C.V Larsen for the Water Storage Reliability Project and Replacing the Existing Redwood Tanks with Two Glass Fused Tanks.

**DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to Purchase**

**Stationary Generators in Support of the Backup Power Reliability Project**

Motion by Director Millerick to Authorize the General Manager to Purchase Stationary Generators in Support of the Backup Power Reliability Project.  
Seconded by Director Graves.

No further Discussion  
No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried by unanimous vote to Authorize the General Manager to Purchase Stationary Generators in Support of the Backup Power Reliability Project.



**DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to Enter into a  
Contract with West Yost, for Grant Identification and Application Submission for SCADA,  
Not to Exceed \$80,000**

Motion by Director Graves to Authorize the General Manager to Enter into a Contract with West Yost, for Grant Identification and Application Submission for SCADA, Not to Exceed \$80,000  
Seconded by Director Lieberman

No further Discussion  
No Public Comment

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carried by unanimous vote to Authorize the General Manager to Enter into a Contract with West Yost, for Grant Identification and Application Submission for SCADA, not to Exceed \$80,000.

**DISCUSSION AND POSSIBLE ACTION:**

**Projects Workshop Narrative**

Discussion only no action taken by the members of the board.

**DISCUSSION:**

**Correspondence from Central States Water Resources (CSWR)**

Discussion only no action taken by the members of the board.

**PUBLIC COMMENT**

Staff announced the passing of previous board member, Linda Herndon.

**BOARD MEMBER COMMENT**

Director Lieberman expressed condolences to the family of Linda Herndon. Director Lieberman stated that Linda Herndon served on the HVLCSO Board for many years. She was a voice to reckon with, very intelligent and a very good director. Linda Herndon was instrumental in the fight for funding for research and education of SIDS.

Director Freeman also expressed condolences to the family of Linda Herndon. Linda Herndon was the President of the Board when Director Freeman was first on the Board. At the 218 hearing for a rate increase, Linda Herndon represented the District extremely well when members of the public were resistant to the increase. Many of the awards the District has received are due to the perseverance and hard work of Linda Herndon.

**ADJOURNMENT**

Motion by Director Millerick to adjourn the meeting 8:37 p.m. Seconded by Director Lieberman.

No further Discussion  
No Public Comment

Roll Call Vote:





**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
FINANCE COMMITTEE  
Tuesday August 8, 2023 – 12:30 P.M.  
Meeting Minutes**

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

Present were:

Director Jim Freeman  
Director Gary Graves  
Penny Cuadras, Administrative Services Manager  
Trish Wilkinson, Accounting Supervisor  
Alyssa Gordon, Project Manager

Also Present:

Leslie Bloom, NHA Advisor  
Cyrus Torabi, Stradling Law

Absent: Dennis White, General Manager

**CALL TO ORDER**

The meeting was called to order at 12:30 p.m. by Director Graves.

**APPROVAL OF AGENDA**

Motion by Director Freeman to approve the Tuesday, August 8, 2023, Finance Committee agenda as presented. Seconded by Director Graves

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

Tuesday August 8, 2023, Finance Committee Agenda approved by roll call vote.

**DISCUSSION AND POSSIBLE RECOMMENDATION:**

**Adoption of Resolution 2023-07**

**A Resolution of the Hidden Valley Lake Community Services District Regarding  
Intention to Issue Tax-Exempt Obligations**

Committee Recommendation to the Board to Adoption of Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations

**DISCUSSION AND POSSIBLE RECOMMENDATION:**

**Monthly Financial Reports & Disbursements**

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

**DISCUSSION AND POSSIBLE RECOMMENDATION:**

**Projects Update**

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

**DISCUSSION AND POSSIBLE RECOMENDATION:**

**Award of Contract**

**to C.V Larsen Co. for the Water Storage Reliability Project**

Committee Recommendation to the Board to Approve the Award of Contract to C.V Larsen Co. for the Water Storage Reliability Project and Recommending Replacing the existing Redwood tanks with Two Glass Fused Tanks.

**DISCUSSION AND POSSIBLE RECOMMENDATION:**

**Authorization of the General Manager**

**to Purchase Stationary Generators in Support of the Backup Power Reliability Project**

Committee Recommendation to the Board to Authorize the General Manager to Purchase Stationary Generators in Support of the Backup Power Reliability Project.

**DISCUSSION AND POSSIBLE RECOMENDATION:**

**Authorization of the General Manager to Enter into a Contract with West Yost,**

**for Grant Identification and Application Submission for SCADA, not to Exceed \$80,000**

Committee Recommendation to the Board to Authorize the General Manager to Enter into a Contract with West Yost, for Grant Identification and Application Submission for SCADA, not to Exceed \$80,000

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

Members of the committee expressed appreciation to staff.

**ADJOURNMENT**

Motion by Director Freeman to adjourn the meeting at 2:19 p.m. Seconded by Director Graves

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
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	38.09
01-1046	RAINBOW AGRICULTURAL SERV			N		FUND TOTAL FOR VENDOR	110.97
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,774.56
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	795.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	251.93
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	298.60
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	19,079.31
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,501.12
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	3,572.10
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	529.74
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,718.62
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,696.38
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	186.99
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	21.71
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	353.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	662.88
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	472.70
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	14.13
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	52.25
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	85.00
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,280.96
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,140.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,411.72
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	1,400.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	93.80
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	8,077.76
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	537.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	85.80
01-2967	TITUS			N		FUND TOTAL FOR VENDOR	11,827.43
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.95
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,247.90
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	189.75
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	26.20
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	810.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	114.75
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	75.00
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	1,066.66
01-8	AT&T			N		FUND TOTAL FOR VENDOR	660.76
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	7,118.59
*** FUND TOTALS ***							86,291.11

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	586.89
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	88.06
01-1046	RAINBOW AGRICULTURAL SERV			N		FUND TOTAL FOR VENDOR	110.99
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,681.77
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	112.66
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	251.92
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	298.60
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	123.18
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	19,079.28
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,412.29
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	2,276.99
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	529.72
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,988.57
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,696.39
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	89.58
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	171.87
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	353.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	662.88
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	472.72
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	14.14
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	52.25
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	65.25
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	2,276.86
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	85.00
01-2788	GHD			N		FUND TOTAL FOR VENDOR	47,777.47
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,559.89

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
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,030.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,381.73
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	1,323.73
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	1,400.00
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	93.80
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,296.05
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	537.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	85.80
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.96
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	2,247.90
01-3037	AMERICAN ASPHALT REPAIR &			N		FUND TOTAL FOR VENDOR	3,240.00
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	189.75
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	26.20
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	810.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	114.78
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	3,525.00
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	533.34
01-3092	RH & SONS WATER SERVICES			N		FUND TOTAL FOR VENDOR	744.13
01-47	BRELJE AND RACE LABS, INC			N		FUND TOTAL FOR VENDOR	3,305.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	660.77
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	21,131.76

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

138,406.92



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 ACCT NO#	G/L NAME	G/L AMOUNT
01-9	PACIFIC GAS & ELECTRIC CO			N	FUND TOTAL FOR VENDOR	64.69
*** FUND TOTALS ***						64.69

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

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-2893	U.S. BANK			N	FUND TOTAL FOR VENDOR	247,672.50
*** FUND TOTALS ***						247,672.50
*** REPORT TOTALS ***			472,435.22			472,435.22

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	85.80
120 2088	SURVIVOR BENEFITS - PERS	13.54
120 2090	PERS PAYABLE	3,337.88
120 2091	FIT PAYABLE	3,079.79
120 2092	CIT PAYABLE	1,337.41
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	695.08
120 2095	S D I PAYABLE	431.40
120 2099	DEFERRED COMP - 457 PLAN	1,400.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
120 5-00-5060	GASOLINE, OIL & FUEL	1,411.72
120 5-00-5061	VEHICLE MAINT	2,731.86
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	134.50
120 5-00-5092	POSTAGE & SHIPPING	1,216.25
120 5-00-5121	LEGAL SERVICES	264.75
120 5-00-5130	PRINTING & PUBLICATION	509.22
120 5-00-5145	EQUIPMENT RENTAL	183.95
120 5-00-5148	OPERATING SUPPLIES	8,820.39
120 5-00-5150	REPAIR & REPLACE	5,446.75
120 5-00-5155	MAINT BLDG & GROUNDS	1,638.07
120 5-00-5156	CUSTODIAL SERVICES	1,066.66
120 5-00-5191	TELEPHONE	1,575.57
120 5-00-5192	ELECTRICITY	7,118.59
120 5-00-5193	OTHER UTILITIES	298.60
120 5-00-5194	IT SERVICES	891.00
120 5-00-5195	ENV/MONITORING	4,140.00
120 5-00-5315	SAFETY EQUIPMENT	1,609.74
120 5-00-5545	RECORDING FEES	10.00
120 5-10-5010	SALARIES & WAGES	325.62

VENDOR SET: 01 Hidden Valley Lake

D I S B U R S E M E N T   R E P O R T

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-10-5020	EMPLOYEE BENEFITS	5,854.30
120 5-10-5021	RETIREMENT BENEFITS	2,106.02
120 5-10-5090	OFFICE SUPPLIES	146.09
120 5-10-5170	TRAVEL MILEAGE	120.00
120 5-10-5175	EDUCATION / SEMINARS	299.50CR
120 5-10-5179	ADM MISC EXPENSES	118.47
120 5-30-5010	SALARIES & WAGES	365.98
120 5-30-5020	EMPLOYEE BENEFITS	9,165.84
120 5-30-5021	RETIREMENT BENEFITS	2,261.18
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.32
120 5-70-7201	REGULATORY COMPLIANCE	11,912.03
	** FUND TOTAL **	86,291.11
130 1052	ACCTS REC WATER USE	586.89
130 2075	AFLAC	85.80
130 2088	SURVIVOR BENEFITS - PERS	12.50
130 2090	PERS PAYABLE	3,092.35
130 2091	FIT PAYABLE	3,095.18
130 2092	CIT PAYABLE	1,276.82
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	643.14
130 2095	S D I PAYABLE	399.20
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.00
130 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
130 5-00-5060	GASOLINE, OIL & FUEL	1,381.73
130 5-00-5061	VEHICLE MAINT	2,731.88
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	134.49
130 5-00-5092	POSTAGE & SHIPPING	1,216.23
130 5-00-5121	LEGAL SERVICES	264.75
130 5-00-5124	WATER RIGHTS	123.18
130 5-00-5130	PRINTING & PUBLICATION	621.88
130 5-00-5145	EQUIPMENT RENTAL	183.96
130 5-00-5148	OPERATING SUPPLIES	1,296.05
130 5-00-5150	REPAIR & REPLACE	7,536.53
130 5-00-5155	MAINT BLDG & GROUNDS	1,703.34
130 5-00-5156	CUSTODIAL SERVICES	533.34
130 5-00-5191	TELEPHONE	1,575.57
130 5-00-5192	ELECTRICITY	21,131.76
130 5-00-5193	OTHER UTILITIES	298.60
130 5-00-5194	IT SERVICES	2,214.73
130 5-00-5195	ENV/MONITORING	1,030.00
130 5-00-5315	SAFETY EQUIPMENT	1,609.74
130 5-00-5520	HYDRANT DEPOSIT REFUND	3,240.00
130 5-00-5545	RECORDING FEES	60.00
130 5-10-5010	SALARIES & WAGES	325.53

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 5-10-5020	EMPLOYEE BENEFITS	5,854.28
130 5-10-5021	RETIREMENT BENEFITS	2,105.94
130 5-10-5090	OFFICE SUPPLIES	146.13
130 5-10-5170	TRAVEL MILEAGE	120.00
130 5-10-5175	EDUCATION / SEMINARS	299.50CR
130 5-10-5179	ADM MISC EXPENSES	118.49
130 5-30-5010	SALARIES & WAGES	313.84
130 5-30-5020	EMPLOYEE BENEFITS	9,165.82
130 5-30-5021	RETIREMENT BENEFITS	1,777.78
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.31
130 5-70-7204	RELIABLE WATER SUPPLY	54,532.47
	** FUND TOTAL **	138,406.92
140 5-00-5192	ELECTRICITY	64.69
	** FUND TOTAL **	64.69
215 5-00-5522	INTEREST ON LONG-TERM DEBT	41,672.50
215 5-00-5599	PRINCIPAL PMT	206,000.00
	** FUND TOTAL **	247,672.50
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	** TOTAL **	472,435.22

NO ERRORS

SELECTION CRITERIA

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

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 8/01/2023 THRU 8/31/2023	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

REPORT SEQUENCE: FUND  
G/L EXPENSE DISTRIBUTION: YES  
CHECK RANGE: 000000 THRU 999999  
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,381,939.00</u>	<u>210,432.82</u>	<u>408,174.60</u>	<u>1,973,764.40</u>	<u>17.14</u>
TOTAL REVENUES	<u>2,381,939.00</u>	<u>210,432.82</u>	<u>408,174.60</u>	<u>1,973,764.40</u>	<u>17.14</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,146,098.00	68,144.68	246,284.64	899,813.36	21.49
ADMINISTRATION	456,334.00	30,824.44	90,213.25	366,120.75	19.77
FIELD	488,235.00	37,031.47	103,693.03	384,541.97	21.24
DIRECTORS	52,772.00	3,380.22	6,760.44	46,011.56	12.81
CAPITAL PROJECTS & EQUIP	<u>238,500.00</u>	<u>11,912.03</u>	<u>11,912.03</u>	<u>226,587.97</u>	<u>4.99</u>
TOTAL EXPENDITURES	<u>2,381,939.00</u>	<u>151,292.84</u>	<u>458,863.39</u>	<u>1,923,075.61</u>	<u>19.26</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	59,139.98	( 50,688.79)	50,688.79	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	0.00	100.00	900.00	10.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	7,181.00	0.00	0.00	7,181.00	0.00
120-4050 SALES OF RECLAIMED WATER	168,451.00	38,090.10	64,138.91	104,312.09	38.08
120-4111 COMM SEWER USE	85,538.00	8,959.31	14,887.46	70,650.54	17.40
120-4112 GOV'T SEWER USE	1,200.00	117.47	226.61	973.39	18.88
120-4116 SEWER USE CHARGES	1,913,136.00	159,709.51	320,523.28	1,592,612.72	16.75
120-4210 LATE FEE	25,000.00	3,500.60	6,834.83	18,165.17	27.34
120-4300 MISC INCOME	500.00	0.40	2.16	497.84	0.43
120-4310 OTHER INCOME	2,000.00	55.43	130.23	1,869.77	6.51
120-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	0.00
120-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,200.00	0.00	581.12	618.88	48.43
120-4580 TRANSFERS IN	176,733.00	0.00	0.00	176,733.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
<b>TOTAL REVENUES</b>	<b>2,381,939.00</b>	<b>210,432.82</b>	<b>408,174.60</b>	<b>1,973,764.40</b>	<b>17.14</b>
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HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	18,000.00	0.00	17,634.44	365.56	97.97
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	735.42	1,470.84	17,062.16	7.94
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,411.72	2,769.25	27,230.75	9.23
120-5-00-5061 VEHICLE MAINT	26,415.00	2,731.86	2,756.86	23,658.14	10.44
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	129,000.00	0.00	132,574.01 (	3,574.01)	102.77
120-5-00-5075 BANK FEES	35,000.00	2,524.14	4,277.70	30,722.30	12.22
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	12,000.00	134.50	5,259.00	6,741.00	43.83
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	1,216.25	1,347.92	7,652.08	14.98
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	264.75	264.75	19,735.25	1.32
120-5-00-5122 ENGINEERING SERVICES	75,000.00	0.00	0.00	75,000.00	0.00
120-5-00-5123 OTHER PROFESSIONAL SERVICE	12,000.00	350.00	350.00	11,650.00	2.92
120-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	509.22	538.22	7,461.78	6.73
120-5-00-5135 NEWSLETTER	1,000.00	0.00	0.00	1,000.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	183.95	367.91	6,132.09	5.66
120-5-00-5148 OPERATING SUPPLIES	85,000.00	8,820.39	12,401.62	72,598.38	14.59
120-5-00-5150 REPAIR & REPLACE	180,000.00	5,446.75	7,207.37	172,792.63	4.00
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	1,638.07	1,718.28	10,281.72	14.32
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	1,066.66	2,133.32	15,366.68	12.19
120-5-00-5157 SECURITY	1,000.00	0.00	0.00	1,000.00	0.00
120-5-00-5160 SLUDGE DISPOSAL	42,000.00	0.00	0.00	42,000.00	0.00
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,575.57	2,809.32	15,190.68	15.61
120-5-00-5192 ELECTRICITY	155,000.00	7,118.59	14,356.24	140,643.76	9.26
120-5-00-5193 OTHER UTILITIES	3,500.00	298.60	298.60	3,201.40	8.53
120-5-00-5194 IT SERVICES	35,000.00	891.00	1,428.50	33,571.50	4.08
120-5-00-5195 ENV/MONITORING	50,000.00	4,140.00	7,233.25	42,766.75	14.47
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	26,000.00	0.00	0.00	26,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	1,609.74	1,609.74	1,890.26	45.99
120-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	10.00	10.00	240.00	4.00



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5580 TRANSFERS OUT	32,200.00	25,467.50	25,467.50	6,732.50	79.09
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,146,098.00</b>	<b>68,144.68</b>	<b>246,284.64</b>	<b>899,813.36</b>	<b>21.49</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	290,119.00	22,779.06	43,289.04	246,829.96	14.92
120-5-10-5020 EMPLOYEE BENEFITS	90,670.00	5,854.30	11,708.60	78,961.40	12.91
120-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,106.02	34,939.69	25,305.31	58.00
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	146.09	174.73	3,825.27	4.37
120-5-10-5170 TRAVEL MILEAGE	5,000.00	120.00	182.22	4,817.78	3.64
120-5-10-5175 EDUCATION / SEMINARS	5,000.00 (	299.50) (	299.50)	5,299.50	5.99-
120-5-10-5179 ADM MISC EXPENSES	800.00	118.47	218.47	581.53	27.31
<b>TOTAL ADMINISTRATION</b>	<b>456,334.00</b>	<b>30,824.44</b>	<b>90,213.25</b>	<b>366,120.75</b>	<b>19.77</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	282,584.00	25,604.45	50,005.83	232,578.17	17.70
120-5-30-5020 EMPLOYEE BENEFITS	135,264.00	9,165.84	18,194.43	117,069.57	13.45
120-5-30-5021 RETIREMENT BENEFITS	56,387.00	2,261.18	35,227.27	21,159.73	62.47
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	182.70	2,317.30	7.31
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	62.95	937.05	6.30
120-5-30-5170 TRAVEL MILEAGE	5,000.00	0.00	19.85	4,980.15	0.40
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>488,235.00</b>	<b>37,031.47</b>	<b>103,693.03</b>	<b>384,541.97</b>	<b>21.24</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

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	538.30	2,461.70	17.94
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	11.50	218.50	5.00
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	3,105.32	6,210.64	38,031.36	14.04
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
<b>TOTAL DIRECTORS</b>	<b>52,772.00</b>	<b>3,380.22</b>	<b>6,760.44</b>	<b>46,011.56</b>	<b>12.81</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	11,912.03	11,912.03	13,087.97	47.65
120-5-70-7202 DISASTER MITIGATION	183,500.00	0.00	0.00	183,500.00	0.00
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	30,000.00	0.00	0.00	30,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>238,500.00</b>	<b>11,912.03</b>	<b>11,912.03</b>	<b>226,587.97</b>	<b>4.99</b>
<b>TOTAL EXPENDITURES</b>	<b>2,381,939.00</b>	<b>151,292.84</b>	<b>458,863.39</b>	<b>1,923,075.61</b>	<b>19.26</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>59,139.98</b>	<b>( 50,688.79)</b>	<b>50,688.79</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

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>7,094,235.00</u>	<u>342,449.77</u>	<u>664,469.97</u>	<u>6,429,765.03</u>	<u>9.37</u>
TOTAL REVENUES	<u>7,094,235.00</u>	<u>342,449.77</u>	<u>664,469.97</u>	<u>6,429,765.03</u>	<u>9.37</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,112,556.00	52,451.79	242,027.22	1,870,528.78	11.46
ADMINISTRATION	455,534.00	30,824.45	90,213.23	365,320.77	19.80
FIELD	487,535.00	32,901.89	95,443.15	392,091.85	19.58
DIRECTORS	54,172.00	3,380.16	6,760.32	47,411.68	12.48
CAPITAL PROJECTS & EQUIP	<u>6,241,012.00</u>	<u>54,532.47</u>	<u>54,532.47</u>	<u>6,186,479.53</u>	<u>0.87</u>
TOTAL EXPENDITURES	<u>9,350,809.00</u>	<u>174,090.76</u>	<u>488,976.39</u>	<u>8,861,832.61</u>	<u>5.23</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 2,256,574.00)	168,359.01	175,493.58	( 2,432,067.58)	7.78-

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	1,375.00	2,590.00	9,410.00	21.58
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	459.00	918.00	727.00	55.81
130-4040 LIEN RECORDING FEES	1,200.00	99.36	99.36	1,100.64	8.28
130-4045 AVAILABILITY FEES	28,000.00	0.00	0.00	28,000.00	0.00
130-4110 COMM WATER USE	142,776.00	16,494.84	30,420.58	112,355.42	21.31
130-4111 BULK WATER SALES	32,000.00	18,484.76	33,504.40 (	1,504.40)	104.70
130-4112 GOV'T WATER USE	6,500.00	713.28	1,386.29	5,113.71	21.33
130-4115 WATER USE	2,865,024.00	298,555.62	581,894.36	2,283,129.64	20.31
130-4210 LATE FEE	57,000.00	6,014.44	11,683.66	45,316.34	20.50
130-4215 RETURNED CHECK FEE	1,000.00	250.00	350.00	650.00	35.00
130-4300 MISC INCOME	1,500.00	0.40	1.50	1,498.50	0.10
130-4310 OTHER INCOME	100.00	3.07	3.07	96.93	3.07
130-4320 FEMA/CalOES GRANTS	2,689,985.00	0.00	0.00	2,689,985.00	0.00
130-4325 GRANTS	413,689.00	0.00	0.00	413,689.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,816.00	0.00	868.75	947.25	47.84
130-4580 TRANSFER IN	840,000.00	0.00	0.00	840,000.00	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
<b>TOTAL REVENUES</b>	<b>7,094,235.00</b>	<b>342,449.77</b>	<b>664,469.97</b>	<b>6,429,765.03</b>	<b>9.37</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	18,000.00	0.00	17,634.45	365.55	97.97
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	735.41	1,470.82	17,062.18	7.94
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,381.73	2,739.28	27,260.72	9.13
130-5-00-5061 VEHICLE MAINT	25,000.00	2,731.88	2,756.88	22,243.12	11.03
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	129,000.00	0.00	132,574.00 (	3,574.00)	102.77
130-5-00-5075 BANK FEES	35,000.00	2,524.16	4,277.72	30,722.28	12.22
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000.00	134.49	5,258.99	26,741.01	16.43
130-5-00-5092 POSTAGE & SHIPPING	8,500.00	1,216.23	1,347.90	7,152.10	15.86
130-5-00-5110 CONTRACTUAL SERVICES	60,000.00	0.00	0.00	60,000.00	0.00
130-5-00-5121 LEGAL SERVICES	30,000.00	264.75	264.75	29,735.25	0.88
130-5-00-5122 ENGINEERING SERVICES	100,000.00	0.00	0.00	100,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000.00	350.00	350.00	14,650.00	2.33
130-5-00-5124 WATER RIGHTS	15,000.00	123.18	123.18	14,876.82	0.82
130-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	621.88	650.88	6,849.12	8.68
130-5-00-5135 NEWSLETTER	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	183.96	3,878.71	31,121.29	11.08
130-5-00-5148 OPERATING SUPPLIES	7,500.00	1,296.05	1,296.05	6,203.95	17.28
130-5-00-5150 REPAIR & REPLACE	140,000.00	7,490.99	8,814.52	131,185.48	6.30
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	1,703.34	1,783.54	13,216.46	11.89
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	533.34	1,066.68	3,933.32	21.33
130-5-00-5157 SECURITY	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	17,000.00	1,575.57	2,809.34	14,190.66	16.53
130-5-00-5192 ELECTRICITY	220,000.00	21,131.76	43,788.96	176,211.04	19.90
130-5-00-5193 OTHER UTILITIES	3,600.00	298.60	298.60	3,301.40	8.29
130-5-00-5194 IT SERVICES	62,000.00	2,214.73	2,752.23	59,247.77	4.44
130-5-00-5195 ENV/MONITORING	20,000.00	1,030.00	1,180.00	18,820.00	5.90
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	0.00	40,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	1,609.74	1,609.74	3,390.26	32.19
130-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5505 WATER CONSERVATION	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	3,240.00	3,240.00 (	3,240.00)	0.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	60.00	60.00	190.00	24.00



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5580 TRANSFERS OUT	972,273.00	0.00	0.00	972,273.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,112,556.00</b>	<b>52,451.79</b>	<b>242,027.22</b>	<b>1,870,528.78</b>	<b>11.46</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	290,119.00	22,779.11	43,289.11	246,829.89	14.92
130-5-10-5020 EMPLOYEE BENEFITS	90,670.00	5,854.28	11,708.56	78,961.44	12.91
130-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,105.94	34,939.56	25,305.44	58.00
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	146.13	174.78	3,825.22	4.37
130-5-10-5170 TRAVEL MILEAGE	5,000.00	120.00	182.23	4,817.77	3.64
130-5-10-5175 EDUCATION / SEMINARS	4,500.00 (	299.50) (	299.50)	4,799.50	6.66-
130-5-10-5179 ADM MISC EXPENSES	800.00	118.49	218.49	581.51	27.31
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>455,534.00</b>	<b>30,824.45</b>	<b>90,213.23</b>	<b>365,320.77</b>	<b>19.80</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	282,584.00	21,958.29	42,799.75	239,784.25	15.15
130-5-30-5020 EMPLOYEE BENEFITS	135,264.00	9,165.82	18,194.39	117,069.61	13.45
130-5-30-5021 RETIREMENT BENEFITS	56,387.00	1,777.78	34,183.48	22,203.52	60.62
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	182.71	2,317.29	7.31
130-5-30-5063 CERTIFICATIONS	800.00	0.00	0.00	800.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	62.97	937.03	6.30
130-5-30-5170 TRAVEL MILEAGE	5,000.00	0.00	19.85	4,980.15	0.40
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>487,535.00</b>	<b>32,901.89</b>	<b>95,443.15</b>	<b>392,091.85</b>	<b>19.58</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

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	538.20	2,461.80	17.94
130-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	11.50	218.50	5.00
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	3,105.31	6,210.62	38,031.38	14.04
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
<b>TOTAL DIRECTORS</b>	<b>54,172.00</b>	<b>3,380.16</b>	<b>6,760.32</b>	<b>47,411.68</b>	<b>12.48</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	23,500.00	0.00	0.00	23,500.00	0.00
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512.00	54,532.47	54,532.47	6,162,979.53	0.88
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>6,241,012.00</b>	<b>54,532.47</b>	<b>54,532.47</b>	<b>6,186,479.53</b>	<b>0.87</b>
<b>TOTAL EXPENDITURES</b>	<b>9,350,809.00</b>	<b>174,090.76</b>	<b>488,976.39</b>	<b>8,861,832.61</b>	<b>5.23</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 2,256,574.00)</b>	<b>168,359.01</b>	<b>175,493.58</b>	<b>( 2,432,067.58)</b>	<b>7.78-</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>298,981.00</u>	<u>0.00</u>	<u>1,340.56</u>	<u>297,640.44</u>	<u>0.45</u>
TOTAL REVENUES	<u>298,981.00</u>	<u>0.00</u>	<u>1,340.56</u>	<u>297,640.44</u>	<u>0.45</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>298,981.00</u>	<u>247,672.50</u>	<u>249,575.92</u>	<u>49,405.08</u>	<u>83.48</u>
TOTAL EXPENDITURES	<u>298,981.00</u>	<u>247,672.50</u>	<u>249,575.92</u>	<u>49,405.08</u>	<u>83.48</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 247,672.50)	( 248,235.36)	248,235.36	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	0.00	0.00	275,500.00	0.00
215-4540 DELINQUENT ASSESSMENTS	9,000.00	0.00	0.00	9,000.00	0.00
215-4541 DELINQ PENALTY & INTEREST	7,000.00	0.00	0.00	7,000.00	0.00
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	4,281.00	0.00	1,340.56	2,940.44	31.31
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>298,981.00</b>	<b>0.00</b>	<b>1,340.56</b>	<b>297,640.44</b>	<b>0.45</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	0.00	1,903.42	7,736.58	19.75
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	76,341.00	41,672.50	41,672.50	34,668.50	54.59
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	206,000.00	206,000.00	7,000.00	96.71
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>298,981.00</b>	<b>247,672.50</b>	<b>249,575.92</b>	<b>49,405.08</b>	<b>83.48</b>
<b>TOTAL EXPENDITURES</b>	<b>298,981.00</b>	<b>247,672.50</b>	<b>249,575.92</b>	<b>49,405.08</b>	<b>83.48</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 247,672.50)	( 248,235.36)	248,235.36	0.00
	=====	=====	=====	=====	=====

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



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

218-CIEDEB REDEMPTION FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,721.00</u>	<u>9,137.00</u>	<u>19,850.79</u>	<u>149,870.21</u>	<u>11.70</u>
TOTAL REVENUES	<u>169,721.00</u>	<u>9,137.00</u>	<u>19,850.79</u>	<u>149,870.21</u>	<u>11.70</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,721.00</u>	<u>0.00</u>	<u>21,985.09</u>	<u>147,735.91</u>	<u>12.95</u>
TOTAL EXPENDITURES	<u>169,721.00</u>	<u>0.00</u>	<u>21,985.09</u>	<u>147,735.91</u>	<u>12.95</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	9,137.00	( 2,134.30)	2,134.30	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

218-CIEDB REDEMPTION FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	36,548.00	9,137.00	18,274.00	18,274.00	50.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	900.00	0.00	1,576.79 (	676.79)	175.20
218-4580 TRANSFERS IN	132,273.00	0.00	0.00	132,273.00	0.00
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>169,721.00</b>	<b>9,137.00</b>	<b>19,850.79</b>	<b>149,870.21</b>	<b>11.70</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

218-CIEDB REDEMPTION FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	43,970.00	0.00	21,985.09	21,984.91	50.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,791.00	0.00	0.00	3,791.00	0.00
218-5-00-5599 PRINCIPAL PMT	121,960.00	0.00	0.00	121,960.00	0.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>169,721.00</b>	<b>0.00</b>	<b>21,985.09</b>	<b>147,735.91</b>	<b>12.95</b>
<b>TOTAL EXPENDITURES</b>	<b>169,721.00</b>	<b>0.00</b>	<b>21,985.09</b>	<b>147,735.91</b>	<b>12.95</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	9,137.00 (	2,134.30)	2,134.30	0.00
	=====	=====	=====	=====	=====

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,158.00</u>	<u>25,467.50</u>	<u>25,475.07</u>	<u>6,682.93</u>	<u>79.22</u>
TOTAL REVENUES	32,158.00	25,467.50	25,475.07	6,682.93	79.22
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,158.00</u>	<u>25,467.50</u>	<u>25,467.50</u>	<u>6,690.50</u>	<u>79.19</u>
TOTAL EXPENDITURES	32,158.00	25,467.50	25,467.50	6,690.50	79.19
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	7.57 (	7.57)	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: AUGUST 31ST, 2023

219-USDA SOLAR LOAN  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	7.57	17.43	30.28
219-4580 TRANSFERS IN	32,133.00	25,467.50	25,467.50	6,665.50	79.26
TOTAL REVENUES	32,158.00	25,467.50	25,475.07	6,682.93	79.22
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: AUGUST 31ST, 2023

219-USDA SOLAR LOAN  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,658.00	0.00	0.00	13,658.00	0.00
219-5-00-5523 INTEREST EXPENSE	0.00	6,967.50	6,967.50 (	6,967.50)	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,500.00	18,500.00	18,500.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,158.00</b>	<b>25,467.50</b>	<b>25,467.50</b>	<b>6,690.50</b>	<b>79.19</b>
<b>TOTAL EXPENDITURES</b>	<b>32,158.00</b>	<b>25,467.50</b>	<b>25,467.50</b>	<b>6,690.50</b>	<b>79.19</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>7.57 (</b>	<b>7.57)</b>	<b>0.00</b>

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



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of August 31, 2023**  
**(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAIF</b>	<b>Bond Trustee</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank 1010</b>	<b>West America Bank 1130</b>	<b>State Treasurer 1133</b>	<b>US Bank 1200</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>					
<b>Beginning Balances</b>	\$ 163,594	\$ 3,039,019	\$ 645,032	\$ 149,390	\$ 3,997,035
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 530,232	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 172	\$ -	\$ 583	
<b>Total Cash Receipts</b>	\$ 530,232	\$ 172	\$ -	\$ 149,973	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 449,197	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 5,626	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 71,793	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,048	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 531,665	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>					
Transfers In	\$ 249,556	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ 249,556	\$ -	\$ -	
<b>Total Transfers Between Accounts</b>	\$ 249,556	\$ 249,556	\$ -	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 367,983	\$ 2,789,635	\$ 645,032	\$ 149,973	\$ 3,952,622
<b>Financial Institution Ending Balances</b>	\$ 393,306	\$ 2,789,635	\$ 645,032	\$ 149,973	\$ 3,977,945

**Ending Balances General Ledger Distribution by District Funds**

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	201,016	11,427	74,508	-	286,950
<b>130</b> Water Operating	148,451	62,146	111,037	-	321,634
<b>140</b> Flood Enterprise	(137)	-	-	-	(137)
<b>215</b> 2016 Sewer Refinancing Bond	(20)	141,162	97,946	149,973	389,060
<b>218</b> 2002 CIEDB Loan	9,137	64,758	17,186	-	91,081
<b>219</b> 2012 USDA Solar COP	-	8,381	907	-	9,289
<b>313</b> Wastewater Operating Reserve	9,537	154,387	60,693	-	224,617
<b>314</b> Wastewater CIP	-	485,430	98,134	-	583,564
<b>319</b> 2012 USDA Solar COP Reserve	-	31,376	-	-	31,376
<b>320</b> Water CIP	-	1,650,366	-	-	1,650,366
<b>325</b> Water Operating Reserve	-	180,202	-	-	180,202
<b>350</b> 2002 CIEDB Loan Reserve	-	-	184,621	-	184,621
<b>Total Ending Balances in General Ledger</b>	<b>367,983</b>	<b>2,789,635</b>	<b>645,032</b>	<b>149,973</b>	<b>3,952,622</b>

[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: 8/01/2023 THRU 8/31/2023  
 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	8/01/2023	BANK-DRAFT	080123	USDA SOLAR P & I PMT	25,467.50CR	CLEARED	G	8/01/2023
1010	8/11/2023	BANK-DRAFT	000908	AFLAC	85.80CR	CLEARED	A	8/15/2023
1010	8/11/2023	BANK-DRAFT	000909	CALIFORNIA PUBLIC EMPLOYEES RE	7,327.09CR	CLEARED	A	8/14/2023
1010	8/11/2023	BANK-DRAFT	000910	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	8/11/2023
1010	8/11/2023	BANK-DRAFT	000911	STATE OF CALIFORNIA EDD	1,707.65CR	CLEARED	A	8/11/2023
1010	8/11/2023	BANK-DRAFT	000912	US DEPARTMENT OF THE TREASURY	4,314.68CR	CLEARED	A	8/11/2023
1010	8/11/2023	BANK-DRAFT	081123	GASB 68 REPORT	700.00CR	CLEARED	G	8/14/2023
1010	8/25/2023	BANK-DRAFT	000913	AFLAC	85.80CR	OUTSTND	A	0/00/0000
1010	8/25/2023	BANK-DRAFT	000914	CALIFORNIA PUBLIC EMPLOYEES RE	7,380.10CR	CLEARED	A	8/28/2023
1010	8/25/2023	BANK-DRAFT	000915	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	8/25/2023
1010	8/25/2023	BANK-DRAFT	000916	STATE OF CALIFORNIA EDD	1,748.68CR	CLEARED	A	8/25/2023
1010	8/25/2023	BANK-DRAFT	000917	US DEPARTMENT OF THE TREASURY	4,598.73CR	CLEARED	A	8/25/2023
CHECK:								
1010	8/04/2023	CHECK	001961	ACWA/JPIA	1,059.46CR	CLEARED	A	8/09/2023
1010	8/04/2023	CHECK	001962	ADVENTIST HEALTH ST HELENA - J	170.00CR	CLEARED	A	8/10/2023
1010	8/04/2023	CHECK	001963	ALPHA ANALYTICAL LABORATORIES	1,242.50CR	CLEARED	A	8/09/2023
1010	8/04/2023	CHECK	001964	AMERICAN ASPHALT REPAIR & RESU	3,240.00CR	CLEARED	A	8/08/2023
1010	8/04/2023	CHECK	001965	APPLIED TECHNOLOGY SOLUTIONS	1,075.00CR	CLEARED	A	8/08/2023
1010	8/04/2023	CHECK	001966	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	8/10/2023
1010	8/04/2023	CHECK	001967	BADGER METER	1,323.73CR	CLEARED	A	8/15/2023
1010	8/04/2023	CHECK	001968	MEDIACOM	503.85CR	CLEARED	A	8/15/2023
1010	8/04/2023	CHECK	001969	RGW GROUNDSKEEPING, LLC	2,800.00CR	CLEARED	A	8/08/2023
1010	8/04/2023	CHECK	001970	STREAMLINE	249.00CR	CLEARED	A	8/09/2023
1010	8/04/2023	CHECK	001971	THATCHER COMPANY, INC.	4,204.18CR	CLEARED	A	8/08/2023
1010	8/04/2023	CHECK	001972	WELLS FARGO FINANCIAL LEASING	367.91CR	CLEARED	A	8/31/2023
1010	8/04/2023	CHECK	001973	HEARON SUCTR, MICHEL	122.27CR	CLEARED	A	9/01/2023
1010	8/04/2023	CHECK	001974	MURPHY, RANDOLPH P	119.79CR	CLEARED	A	8/14/2023
1010	8/11/2023	CHECK	001975	ALPHA ANALYTICAL LABORATORIES	1,240.00CR	CLEARED	A	8/16/2023
1010	8/11/2023	CHECK	001976	AT&T	1,321.53CR	CLEARED	A	8/17/2023
1010	8/11/2023	CHECK	001977	B & G TIRES OF MIDDLETOWN	945.42CR	CLEARED	A	8/22/2023
1010	8/11/2023	CHECK	001978	DATAPROSE, LLC	3,392.77CR	CLEARED	A	8/17/2023
1010	8/11/2023	CHECK	001979	EDUCATION & OUTREACH COMVOIDED	2,538.78CR	VOIDED	A	8/11/2023
1010	8/11/2023	CHECK	001980	GHD	36,946.79CR	CLEARED	A	8/17/2023
1010	8/11/2023	CHECK	001981	HARDESTER'S MARKETS & HARDWARE	276.57CR	CLEARED	A	8/16/2023
1010	8/11/2023	CHECK	001982	GARDENS BY JILLIAN	200.00CR	CLEARED	A	8/18/2023
1010	8/11/2023	CHECK	001983	LAKE COUNTY RECORD BEE	112.66CR	CLEARED	A	8/30/2023
1010	8/11/2023	CHECK	001984	MENDO MILL CLEARLAKE	193.58CR	CLEARED	A	8/16/2023
1010	8/11/2023	CHECK	001985	PACE SUPPLY CORP	1,543.99CR	CLEARED	A	8/15/2023
1010	8/11/2023	CHECK	001986	RAINBOW AGRICULTURAL SERVICES	221.96CR	CLEARED	A	8/22/2023
1010	8/11/2023	CHECK	001987	SOUTH LAKE REFUSE & RECYCLING	597.20CR	CLEARED	A	8/15/2023
1010	8/11/2023	CHECK	001988	SPECIAL DISTRICT RISK MANAGEME	38,158.59CR	CLEARED	A	8/16/2023
1010	8/11/2023	CHECK	001989	TYLER TECHNOLOGY	707.00CR	CLEARED	A	8/17/2023
1010	8/11/2023	CHECK	001990	U.S. BANK	247,672.50CR	CLEARED	A	8/21/2023



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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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	8/11/2023	CHECK	001991	USA BLUE BOOK	3,943.19CR	OUTSTND	A	0/00/0000
1010	8/11/2023	CHECK	001992	DIAZ, LUIS A	226.09CR	CLEARED	A	8/21/2023
1010	8/11/2023	CHECK	001993	SMITH, DAVID & MARY	74.71CR	CLEARED	A	8/16/2023
1010	8/18/2023	CHECK	001994	ADTS, INC	104.50CR	CLEARED	A	8/31/2023
1010	8/18/2023	CHECK	001995	ALESHIRE & WYNDER, LLP	379.50CR	CLEARED	A	8/24/2023
1010	8/18/2023	CHECK	001996	ALPHA ANALYTICAL LABORATORIES	810.00CR	CLEARED	A	8/23/2023
1010	8/18/2023	CHECK	001997	BARTKIEWICZ, KRONICK & SHANAHA	3,600.00CR	CLEARED	A	8/25/2023
1010	8/18/2023	CHECK	001998	COUNTY OF LAKE SOLID WASTE	28.27CR	CLEARED	A	8/24/2023
1010	8/18/2023	CHECK	001999	ELAN CARDMEMBER SERVICE	4,840.85CR	CLEARED	A	8/25/2023
1010	8/18/2023	CHECK	002000	JAMES DAY CONSTRUCTION, INC.	795.00CR	CLEARED	A	8/22/2023
1010	8/18/2023	CHECK	002001	LAYNE PAVING & TRUCKING, INC.	65.25CR	CLEARED	A	8/22/2023
1010	8/18/2023	CHECK	002002	OHLSON, GEORGE E	44.03CR	CLEARED	A	8/23/2023
1010	8/18/2023	CHECK	002003	PACE SUPPLY CORP	687.33CR	CLEARED	A	8/22/2023
1010	8/18/2023	CHECK	002004	PENNY CUADRAS	187.60CR	CLEARED	A	8/21/2023
1010	8/18/2023	CHECK	002005	RH & SONS WATER SERVICES	744.13CR	CLEARED	A	9/01/2023
1010	8/18/2023	CHECK	002006	USA BLUE BOOK	1,590.68CR	CLEARED	A	8/30/2023
1010	8/18/2023	CHECK	002007	VERIZON WIRELESS	1,013.72CR	CLEARED	A	8/28/2023
1010	8/18/2023	CHECK	002008	VERIZON WIRELESS	312.04CR	CLEARED	A	8/28/2023
1010	8/18/2023	CHECK	002009	WAGNER & BONSIGNORE CCE	123.18CR	CLEARED	A	8/25/2023
1010	8/18/2023	CHECK	002010	WESTGATE PETROLEUM CO., INC.	2,072.23CR	CLEARED	A	8/22/2023
1010	8/25/2023	CHECK	002011	ALPHA ANALYTICAL LABORATORIES	1,877.50CR	CLEARED	A	8/30/2023
1010	8/25/2023	CHECK	002012	BRELJE AND RACE LABS, INC.	3,305.00CR	OUTSTND	A	0/00/0000
1010	8/25/2023	CHECK	002013	GHD	10,830.68CR	CLEARED	A	8/30/2023
1010	8/25/2023	CHECK	002014	JL MECHANICAL	4,495.80CR	CLEARED	A	9/01/2023
1010	8/25/2023	CHECK	002015	ODP BUSINESS SOLUTIONS, LLC	229.53CR	CLEARED	A	9/05/2023
1010	8/25/2023	CHECK	002016	PACIFIC GAS & ELECTRIC COMPANY	28,315.04CR	CLEARED	A	8/30/2023
1010	8/25/2023	CHECK	002017	PETTY CASH REIMBURSEMENT	126.15CR	CLEARED	A	8/25/2023
1010	8/25/2023	CHECK	002018	R&S TRUCKING	1,620.00CR	CLEARED	A	8/29/2023
1010	8/25/2023	CHECK	002019	SERVICO BUILDING MAINTENANCE C	1,600.00CR	CLEARED	A	8/29/2023
1010	8/25/2023	CHECK	002020	SMALLCOMB, LISA	52.40CR	CLEARED	A	8/25/2023
1010	8/25/2023	CHECK	002021	TELSTAR INSTRUMENTS VOIDED	4,316.95CR	VOIDED	A	8/25/2023
1010	8/25/2023	CHECK	002022	THATCHER COMPANY, INC.	5,169.63CR	CLEARED	A	8/29/2023
1010	8/25/2023	CHECK	002023	TITUS	11,827.43CR	CLEARED	A	9/06/2023
1010	8/25/2023	CHECK	002024	USA BLUE BOOK	315.22CR	OUTSTND	A	0/00/0000
1010	8/25/2023	CHECK	002025	WESTGATE PETROLEUM CO., INC.	721.22CR	CLEARED	A	8/29/2023

DEPOSIT:								
1010	8/01/2023	DEPOSIT		CREDIT CARD 8/01/2023	2,203.99	CLEARED	C	8/02/2023
1010	8/01/2023	DEPOSIT	000001	REGULAR DAILY POST 8/01/2023	191.85	CLEARED	C	8/02/2023
1010	8/01/2023	DEPOSIT	000002	CREDIT CARD 8/01/2023	1,791.52	CLEARED	C	8/02/2023
1010	8/01/2023	DEPOSIT	000003	CREDIT CARD 8/01/2023	652.86	CLEARED	C	8/04/2023
1010	8/01/2023	DEPOSIT	000004	REGULAR DAILY POST 8/01/2023	600.78	CLEARED	C	8/02/2023
1010	8/01/2023	DEPOSIT	000005	Payment on Account	542.30	CLEARED	R	8/01/2023
1010	8/02/2023	DEPOSIT		CREDIT CARD 8/02/2023	16,468.97	CLEARED	C	8/03/2023

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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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	8/02/2023	DEPOSIT	000001	REGULAR DAILY POST 8/02/2023	455.79	CLEARED	C	8/03/2023
1010	8/02/2023	DEPOSIT	000002	CREDIT CARD 8/02/2023	14,155.98	CLEARED	C	8/03/2023
1010	8/02/2023	DEPOSIT	000003	CREDIT CARD 8/02/2023	1,506.32	CLEARED	C	8/03/2023
1010	8/02/2023	DEPOSIT	000004	CREDIT CARD 8/02/2023	4,509.68	CLEARED	C	8/03/2023
1010	8/02/2023	DEPOSIT	000005	CREDIT CARD 8/02/2023	1,323.01	CLEARED	C	8/07/2023
1010	8/02/2023	DEPOSIT	000006	REGULAR DAILY POST 8/02/2023	401.60	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT		CREDIT CARD 8/03/2023	4,473.98	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT	000001	REGULAR DAILY POST 8/03/2023	202.57	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT	000002	CREDIT CARD 8/03/2023	1,902.02	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT	000003	CREDIT CARD 8/03/2023	2,194.64	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT	000004	CREDIT CARD 8/03/2023	100.00	CLEARED	C	8/04/2023
1010	8/03/2023	DEPOSIT	000005	CREDIT CARD 8/03/2023	122.49	CLEARED	C	8/08/2023
1010	8/03/2023	DEPOSIT	000006	REGULAR DAILY POST 8/03/2023	1,984.48	CLEARED	C	8/04/2023
1010	8/04/2023	DEPOSIT		CREDIT CARD 8/04/2023	4,798.08	CLEARED	C	8/07/2023
1010	8/04/2023	DEPOSIT	000001	REGULAR DAILY POST 8/04/2023	230.34	CLEARED	C	8/07/2023
1010	8/04/2023	DEPOSIT	000002	CREDIT CARD 8/04/2023	1,168.60	CLEARED	C	8/07/2023
1010	8/04/2023	DEPOSIT	000003	CREDIT CARD 8/04/2023	517.80	CLEARED	C	8/07/2023
1010	8/04/2023	DEPOSIT	000004	CREDIT CARD 8/04/2023	1,385.42	CLEARED	C	8/09/2023
1010	8/04/2023	DEPOSIT	000005	REGULAR DAILY POST 8/04/2023	1,801.50	CLEARED	C	8/07/2023
1010	8/07/2023	DEPOSIT		CREDIT CARD 8/07/2023	7,309.78	CLEARED	C	8/08/2023
1010	8/07/2023	DEPOSIT	000001	REGULAR DAILY POST 8/07/2023	528.06	CLEARED	C	8/08/2023
1010	8/07/2023	DEPOSIT	000002	CREDIT CARD 8/07/2023	7,279.56	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000003	REGULAR DAILY POST 8/07/2023	1,474.04	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000004	CREDIT CARD 8/07/2023	1,388.83	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000005	REGULAR DAILY POST 8/07/2023	398.00	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000006	CREDIT CARD 8/07/2023	796.00	CLEARED	C	8/08/2023
1010	8/07/2023	DEPOSIT	000007	CREDIT CARD 8/07/2023	1,413.04	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000008	CREDIT CARD 8/07/2023	732.58	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000009	CREDIT CARD 8/07/2023	439.93	CLEARED	C	8/08/2023
1010	8/07/2023	DEPOSIT	000010	CREDIT CARD 8/07/2023	70.07	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000011	CREDIT CARD 8/07/2023	100.00	CLEARED	C	8/08/2023
1010	8/07/2023	DEPOSIT	000012	CREDIT CARD 8/07/2023	303.66	CLEARED	C	8/09/2023
1010	8/07/2023	DEPOSIT	000013	CREDIT CARD 8/07/2023	1,606.62	CLEARED	C	8/10/2023
1010	8/07/2023	DEPOSIT	000014	REGULAR DAILY POST 8/07/2023	19,193.74	CLEARED	C	8/08/2023
1010	8/08/2023	DEPOSIT		CREDIT CARD 8/08/2023	2,550.06	CLEARED	C	8/09/2023
1010	8/08/2023	DEPOSIT	000001	CREDIT CARD 8/08/2023	1,188.95	CLEARED	C	8/09/2023
1010	8/08/2023	DEPOSIT	000002	CREDIT CARD 8/08/2023	462.25	CLEARED	C	8/09/2023
1010	8/08/2023	DEPOSIT	000003	CREDIT CARD 8/08/2023	830.87	CLEARED	C	8/11/2023
1010	8/08/2023	DEPOSIT	000004	REGULAR DAILY POST 8/08/2023	11,580.26	CLEARED	C	8/09/2023
1010	8/08/2023	DEPOSIT	050523	NBS ADMIN FEES	1,903.42	CLEARED	G	8/08/2023
1010	8/08/2023	DEPOSIT	080823	USBANK P & I PMT	247,652.50	CLEARED	G	8/08/2023
1010	8/09/2023	DEPOSIT		CREDIT CARD 8/09/2023	2,520.92	CLEARED	C	8/10/2023
1010	8/09/2023	DEPOSIT	000001	CREDIT CARD 8/09/2023	1,316.97	CLEARED	C	8/10/2023
1010	8/09/2023	DEPOSIT	000002	CREDIT CARD 8/09/2023	903.31	CLEARED	C	8/10/2023

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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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	8/09/2023	DEPOSIT	000003	CREDIT CARD 8/09/2023	2,914.18	CLEARED	C	8/11/2023
1010	8/09/2023	DEPOSIT	000004	REGULAR DAILY POST 8/09/2023	171.62	CLEARED	C	8/11/2023
1010	8/09/2023	DEPOSIT	000005	CREDIT CARD 8/09/2023	2,345.64	CLEARED	C	8/14/2023
1010	8/09/2023	DEPOSIT	000006	REGULAR DAILY POST 8/09/2023	8,403.59	CLEARED	C	8/10/2023
1010	8/09/2023	DEPOSIT	000007	CREDIT CARD 8/09/2023	2,687.78	CLEARED	C	8/11/2023
1010	8/09/2023	DEPOSIT	000008	CREDIT CARD 8/09/2023	399.40	CLEARED	C	8/11/2023
1010	8/10/2023	DEPOSIT		CREDIT CARD 8/10/2023	200.00	CLEARED	C	8/11/2023
1010	8/10/2023	DEPOSIT	000001	CREDIT CARD 8/10/2023	317.27	CLEARED	C	8/11/2023
1010	8/10/2023	DEPOSIT	000002	CREDIT CARD 8/10/2023	1,112.81	CLEARED	C	8/15/2023
1010	8/10/2023	DEPOSIT	000003	REGULAR DAILY POST 8/10/2023	6,548.41	CLEARED	C	8/11/2023
1010	8/11/2023	DEPOSIT		CREDIT CARD 8/11/2023	8,215.05	CLEARED	C	8/14/2023
1010	8/11/2023	DEPOSIT	000001	REGULAR DAILY POST 8/11/2023	3,870.04	CLEARED	C	8/14/2023
1010	8/11/2023	DEPOSIT	000002	CREDIT CARD 8/11/2023	4,177.92	CLEARED	C	8/14/2023
1010	8/11/2023	DEPOSIT	000003	CREDIT CARD 8/11/2023	187.28	CLEARED	C	8/14/2023
1010	8/11/2023	DEPOSIT	000004	CREDIT CARD 8/11/2023	1,330.26	CLEARED	C	8/16/2023
1010	8/11/2023	DEPOSIT	000005	REGULAR DAILY POST 8/11/2023	9,049.33	CLEARED	C	8/14/2023
1010	8/14/2023	DEPOSIT		CREDIT CARD 8/14/2023	4,015.01	CLEARED	C	8/15/2023
1010	8/14/2023	DEPOSIT	000001	REGULAR DAILY POST 8/14/2023	1,051.36	CLEARED	C	8/15/2023
1010	8/14/2023	DEPOSIT	000002	CREDIT CARD 8/14/2023	3,398.90	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000003	REGULAR DAILY POST 8/14/2023	13.99	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000004	CREDIT CARD 8/14/2023	921.54	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000005	REGULAR DAILY POST 8/14/2023	400.27	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000006	CREDIT CARD 8/14/2023	1,457.75	CLEARED	C	8/15/2023
1010	8/14/2023	DEPOSIT	000007	CREDIT CARD 8/14/2023	682.18	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000008	CREDIT CARD 8/14/2023	341.69	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000009	CREDIT CARD 8/14/2023	518.50	CLEARED	C	8/15/2023
1010	8/14/2023	DEPOSIT	000010	CREDIT CARD 8/14/2023	303.59	CLEARED	C	8/16/2023
1010	8/14/2023	DEPOSIT	000011	CREDIT CARD 8/14/2023	944.55	CLEARED	C	8/17/2023
1010	8/14/2023	DEPOSIT	000012	REGULAR DAILY POST 8/14/2023	83,738.59	CLEARED	C	8/15/2023
1010	8/15/2023	DEPOSIT		CREDIT CARD 8/15/2023	3,125.60	CLEARED	C	8/16/2023
1010	8/15/2023	DEPOSIT	000001	REGULAR DAILY POST 8/15/2023	185.90	CLEARED	C	8/16/2023
1010	8/15/2023	DEPOSIT	000002	CREDIT CARD 8/15/2023	977.63	CLEARED	C	8/16/2023
1010	8/15/2023	DEPOSIT	000003	CREDIT CARD 8/15/2023	310.79	CLEARED	C	8/16/2023
1010	8/15/2023	DEPOSIT	000004	CREDIT CARD 8/15/2023	1,584.37	CLEARED	C	8/18/2023
1010	8/15/2023	DEPOSIT	000005	REGULAR DAILY POST 8/15/2023	6,086.01	CLEARED	C	8/16/2023
1010	8/15/2023	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	60.00CR	CLEARED	U	8/15/2023
1010	8/15/2023	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	9,596.00CR	CLEARED	U	8/15/2023
1010	8/15/2023	DEPOSIT	000008	DRAFT POSTING	24,159.19	CLEARED	U	8/16/2023
1010	8/16/2023	DEPOSIT		CREDIT CARD 8/16/2023	32,850.72	CLEARED	C	8/17/2023
1010	8/16/2023	DEPOSIT	000001	REGULAR DAILY POST 8/16/2023	3,474.66	CLEARED	C	8/17/2023
1010	8/16/2023	DEPOSIT	000002	CREDIT CARD 8/16/2023	646.94	CLEARED	C	8/17/2023
1010	8/16/2023	DEPOSIT	000003	CREDIT CARD 8/16/2023	1,586.13	CLEARED	C	8/17/2023
1010	8/16/2023	DEPOSIT	000004	CREDIT CARD 8/16/2023	687.31	CLEARED	C	8/21/2023
1010	8/16/2023	DEPOSIT	000005	REGULAR DAILY POST 8/16/2023	14,683.34	CLEARED	C	8/17/2023

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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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	8/16/2023	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	242.32CR	CLEARED	U	8/16/2023
1010	8/17/2023	DEPOSIT		CREDIT CARD 8/17/2023	4,976.28	CLEARED	C	8/18/2023
1010	8/17/2023	DEPOSIT	000001	REGULAR DAILY POST 8/17/2023	778.01	CLEARED	C	8/18/2023
1010	8/17/2023	DEPOSIT	000002	CREDIT CARD 8/17/2023	2,158.42	CLEARED	C	8/18/2023
1010	8/17/2023	DEPOSIT	000003	CREDIT CARD 8/17/2023	1,142.44	CLEARED	C	8/18/2023
1010	8/17/2023	DEPOSIT	000004	CREDIT CARD 8/17/2023	3,126.18	CLEARED	C	8/22/2023
1010	8/17/2023	DEPOSIT	000005	REGULAR DAILY POST 8/17/2023	4,932.68	CLEARED	C	8/18/2023
1010	8/17/2023	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	326.23CR	CLEARED	U	8/17/2023
1010	8/18/2023	DEPOSIT		CREDIT CARD 8/18/2023	7,983.90	CLEARED	C	8/21/2023
1010	8/18/2023	DEPOSIT	000001	REGULAR DAILY POST 8/18/2023	156.70	CLEARED	C	8/21/2023
1010	8/18/2023	DEPOSIT	000002	CREDIT CARD 8/18/2023	1,195.31	CLEARED	C	8/21/2023
1010	8/18/2023	DEPOSIT	000003	CREDIT CARD 8/18/2023	1,824.48	CLEARED	C	8/21/2023
1010	8/18/2023	DEPOSIT	000004	CREDIT CARD 8/18/2023	2,729.22	CLEARED	C	8/23/2023
1010	8/18/2023	DEPOSIT	000005	REGULAR DAILY POST 8/18/2023	13,963.37	CLEARED	C	8/21/2023
1010	8/18/2023	DEPOSIT	000006	CREDIT CARD 8/18/2023	8,668.61	CLEARED	C	8/22/2023
1010	8/18/2023	DEPOSIT	000007	REGULAR DAILY POST 8/18/2023	1,537.26	CLEARED	C	8/22/2023
1010	8/18/2023	DEPOSIT	000008	CREDIT CARD 8/18/2023	1,888.46	CLEARED	C	8/22/2023
1010	8/21/2023	DEPOSIT		CREDIT CARD 8/21/2023	2,026.77	CLEARED	C	8/22/2023
1010	8/21/2023	DEPOSIT	000001	REGULAR DAILY POST 8/21/2023	524.00	CLEARED	C	8/22/2023
1010	8/21/2023	DEPOSIT	000002	CREDIT CARD 8/21/2023	9,434.87	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000003	REGULAR DAILY POST 8/21/2023	853.05	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000004	CREDIT CARD 8/21/2023	13,995.55	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000005	REGULAR DAILY POST 8/21/2023	1,555.24	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000006	CREDIT CARD 8/21/2023	1,232.46	CLEARED	C	8/22/2023
1010	8/21/2023	DEPOSIT	000007	CREDIT CARD 8/21/2023	389.79	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000008	CREDIT CARD 8/21/2023	2,029.54	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000009	CREDIT CARD 8/21/2023	1,526.56	CLEARED	C	8/22/2023
1010	8/21/2023	DEPOSIT	000010	CREDIT CARD 8/21/2023	1,040.45	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000011	CREDIT CARD 8/21/2023	987.93	CLEARED	C	8/23/2023
1010	8/21/2023	DEPOSIT	000012	CREDIT CARD 8/21/2023	6,354.89	CLEARED	C	8/24/2023
1010	8/21/2023	DEPOSIT	000013	REGULAR DAILY POST 8/21/2023	17,498.09	CLEARED	C	8/22/2023
1010	8/22/2023	DEPOSIT		CREDIT CARD 8/22/2023	7,221.93	CLEARED	C	8/23/2023
1010	8/22/2023	DEPOSIT	000001	REGULAR DAILY POST 8/22/2023	1,472.81	CLEARED	C	8/23/2023
1010	8/22/2023	DEPOSIT	000002	CREDIT CARD 8/22/2023	4,040.21	CLEARED	C	8/23/2023
1010	8/22/2023	DEPOSIT	000003	CREDIT CARD 8/22/2023	1,164.55	CLEARED	C	8/23/2023
1010	8/22/2023	DEPOSIT	000004	CREDIT CARD 8/22/2023	369.36	CLEARED	C	8/25/2023
1010	8/22/2023	DEPOSIT	000005	REGULAR DAILY POST 8/22/2023	2,531.44	CLEARED	C	8/23/2023
1010	8/23/2023	DEPOSIT		CREDIT CARD 8/23/2023	2,372.61	CLEARED	C	8/24/2023
1010	8/23/2023	DEPOSIT	000001	CREDIT CARD 8/23/2023	387.55	CLEARED	C	8/24/2023
1010	8/23/2023	DEPOSIT	000002	CREDIT CARD 8/23/2023	1,320.44	CLEARED	C	8/24/2023
1010	8/23/2023	DEPOSIT	000003	CREDIT CARD 8/23/2023	468.60	CLEARED	C	8/28/2023
1010	8/23/2023	DEPOSIT	000004	REGULAR DAILY POST 8/23/2023	662.63	CLEARED	C	8/24/2023
1010	8/24/2023	DEPOSIT		CREDIT CARD 8/24/2023	6,801.99	CLEARED	C	8/25/2023
1010	8/24/2023	DEPOSIT	000001	REGULAR DAILY POST 8/24/2023	726.37	CLEARED	C	8/25/2023

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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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
<b>DEPOSIT:</b>								
1010	8/24/2023	DEPOSIT	000002	CREDIT CARD 8/24/2023	733.97	CLEARED	C	8/25/2023
1010	8/24/2023	DEPOSIT	000003	CREDIT CARD 8/24/2023	1,452.66	CLEARED	C	8/25/2023
1010	8/24/2023	DEPOSIT	000004	REGULAR DAILY POST 8/24/2023	2,240.69	CLEARED	C	8/25/2023
1010	8/25/2023	DEPOSIT		CREDIT CARD 8/25/2023	1,435.59	CLEARED	C	8/28/2023
1010	8/25/2023	DEPOSIT	000001	CREDIT CARD 8/25/2023	229.59	CLEARED	C	8/28/2023
1010	8/25/2023	DEPOSIT	000002	CREDIT CARD 8/25/2023	1,186.53	CLEARED	C	8/30/2023
1010	8/25/2023	DEPOSIT	000003	REGULAR DAILY POST 8/25/2023	254.32	CLEARED	C	8/28/2023
1010	8/28/2023	DEPOSIT		CREDIT CARD 8/28/2023	1,938.46	CLEARED	C	8/29/2023
1010	8/28/2023	DEPOSIT	000001	REGULAR DAILY POST 8/28/2023	202.42	CLEARED	C	8/29/2023
1010	8/28/2023	DEPOSIT	000002	REGULAR DAILY POST 8/28/2023	147.72	CLEARED	C	8/30/2023
1010	8/28/2023	DEPOSIT	000003	CREDIT CARD 8/28/2023	1,412.16	CLEARED	C	8/30/2023
1010	8/28/2023	DEPOSIT	000004	CREDIT CARD 8/28/2023	302.31	CLEARED	C	8/29/2023
1010	8/28/2023	DEPOSIT	000005	CREDIT CARD 8/28/2023	421.06	CLEARED	C	8/30/2023
1010	8/28/2023	DEPOSIT	000006	CREDIT CARD 8/28/2023	315.78	CLEARED	C	8/29/2023
1010	8/28/2023	DEPOSIT	000007	CREDIT CARD 8/28/2023	95.98	CLEARED	C	8/31/2023
1010	8/28/2023	DEPOSIT	000008	REGULAR DAILY POST 8/28/2023	1,901.32	CLEARED	C	8/29/2023
1010	8/29/2023	DEPOSIT		CREDIT CARD 8/29/2023	1,234.03	CLEARED	C	8/30/2023
1010	8/29/2023	DEPOSIT	000001	CREDIT CARD 8/29/2023	617.98	CLEARED	C	8/30/2023
1010	8/29/2023	DEPOSIT	000002	DAILY PAYMENT POSTING	249.64	CLEARED	U	8/29/2023
1010	8/29/2023	DEPOSIT	000003	CREDIT CARD 8/29/2023	264.79	CLEARED	C	9/01/2023
1010	8/29/2023	DEPOSIT	000004	REGULAR DAILY POST 8/29/2023	576.25	CLEARED	C	8/30/2023
1010	8/30/2023	DEPOSIT		CREDIT CARD 8/30/2023	1,131.50	CLEARED	C	8/31/2023
1010	8/30/2023	DEPOSIT	000001	CREDIT CARD 8/30/2023	765.13	CLEARED	C	8/31/2023
1010	8/30/2023	DEPOSIT	000002	CREDIT CARD 8/30/2023	121.64	CLEARED	C	8/31/2023
1010	8/30/2023	DEPOSIT	000003	CREDIT CARD 8/30/2023	917.32	CLEARED	C	9/05/2023
1010	8/30/2023	DEPOSIT	000004	REGULAR DAILY POST 8/30/2023	523.23	CLEARED	C	8/31/2023
1010	8/30/2023	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	608.65CR	CLEARED	U	8/30/2023
1010	8/31/2023	DEPOSIT		CREDIT CARD 8/31/2023	1,528.13	CLEARED	C	9/01/2023
1010	8/31/2023	DEPOSIT	000001	CREDIT CARD 8/31/2023	503.27	CLEARED	C	9/01/2023
1010	8/31/2023	DEPOSIT	000002	CREDIT CARD 8/31/2023	1,058.95	CLEARED	C	9/06/2023
1010	8/31/2023	DEPOSIT	000003	REGULAR DAILY POST 8/31/2023	1,100.38	CLEARED	C	9/01/2023
<b>MISCELLANEOUS:</b>								
1010	8/11/2023	MISC.		PAYROLL DIRECT DEPOSIT	35,757.06CR	CLEARED	P	8/11/2023
1010	8/11/2023	MISC.	001979	EDUCATION & OUTREACH COMVOIDED	2,538.78	VOIDED	A	8/11/2023
1010	8/25/2023	MISC.		PAYROLL DIRECT DEPOSIT	36,036.29CR	CLEARED	P	8/25/2023
1010	8/25/2023	MISC.	002021	TELSTAR INSTRUMENTS VOIDED	4,316.95	VOIDED	A	8/25/2023
<b>SERVICE CHARGE:</b>								
1010	8/02/2023	SERV-CHG		JULY CHASE FEES	3,577.91CR	CLEARED	G	8/02/2023
1010	8/02/2023	SERV-CHG	000001	JULY CHASE FEES	444.51CR	CLEARED	G	8/02/2023
1010	8/07/2023	SERV-CHG		JULY AMX FEES	68.46CR	CLEARED	G	8/07/2023
1010	8/16/2023	SERV-CHG		JULY ACCOUNT ANALYSIS FEES	957.42CR	CLEARED	G	8/16/2023

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

CHECK DATE: 8/01/2023 THRU 8/31/2023  
 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	
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:				449,196.88CR
				DEPOSIT	TOTAL:				779,787.68
				INTEREST	TOTAL:				0.00
				MISCELLANEOUS	TOTAL:				64,937.62CR
				SERVICE CHARGE	TOTAL:				5,048.30CR
				EFT	TOTAL:				0.00
				BANK-DRAFT	TOTAL:				56,216.03CR
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:				449,196.88CR
				DEPOSIT	TOTAL:				779,787.68
				INTEREST	TOTAL:				0.00
				MISCELLANEOUS	TOTAL:				64,937.62CR
				SERVICE CHARGE	TOTAL:				5,048.30CR
				EFT	TOTAL:				0.00
				BANK-DRAFT	TOTAL:				56,216.03CR



## MEMO

To: Board of Directors  
From: Trish Wilkinson, Accounting Supervisor  
Date: September 12, 2023  
RE: Accounting Supervisor's Report August 2023

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### Finance

#### Revenue

- Received County of Lake Tax Assessments on 8/28/2023 in the amount of \$97,934.26:  
Sewer Bond Fees – Fund 215 in the amount of \$82,365.25  
Water Availability Fees – Fund 130 in the amount of \$12,485.35  
Sewer Availability Fees – Fund 120 in the amount of \$3,083.66  
Deposit made to Money Market account #1130 on 9/6/2023

#### Debt

- Sewer Bond- Fund 215 USBank debt payment in the amount of \$247,672.50

#### Transfer In/Out

- Fund 215 Sewer Bond Debt Pmt – Principle \$206,000.00 Interest 41,672.50  
**OUT** Fund 215-1130 (Money Market) – **IN** Fund 215-1010 (Checking)
- Fund 215 Sewer Bond NBS Qtrly Admin Fees – \$1,903.42  
**OUT** Fund 215-1130 (Money Market) – **IN** Fund 215-1010 (Checking)

*Note: Transfers on revenue & expense report will only state transfers between different funds. Transfers within the same Fund will not show up on the revenue and expense report.*

#### Other

Smith & Newell Audit Field Work rescheduled for October 19-20, 2023







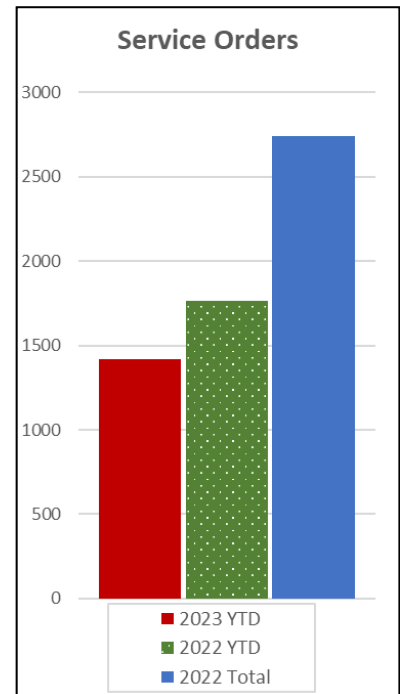
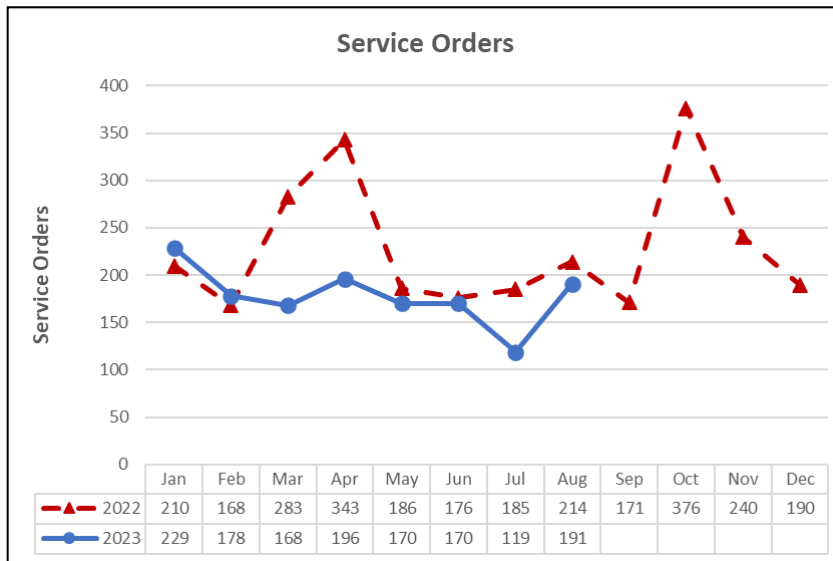
# Hidden Valley Lake Community Services District

## Field Operations Report

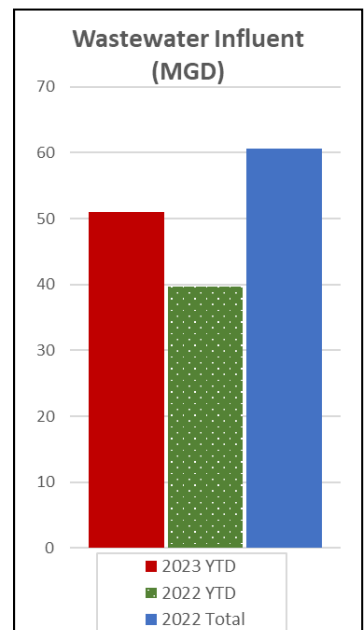
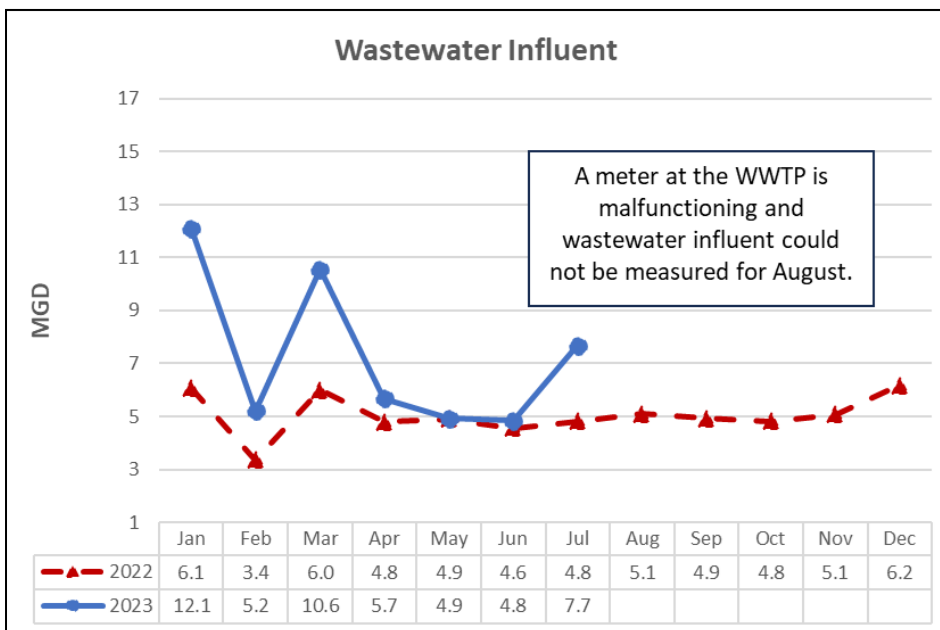
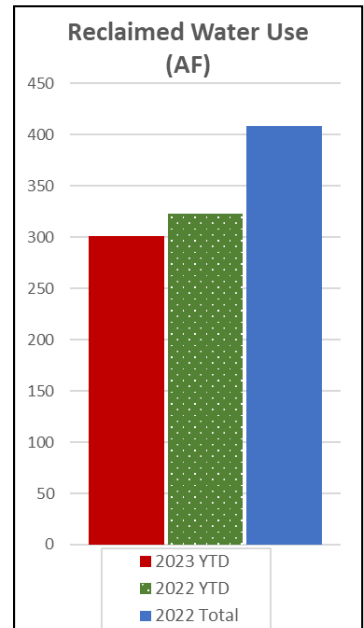
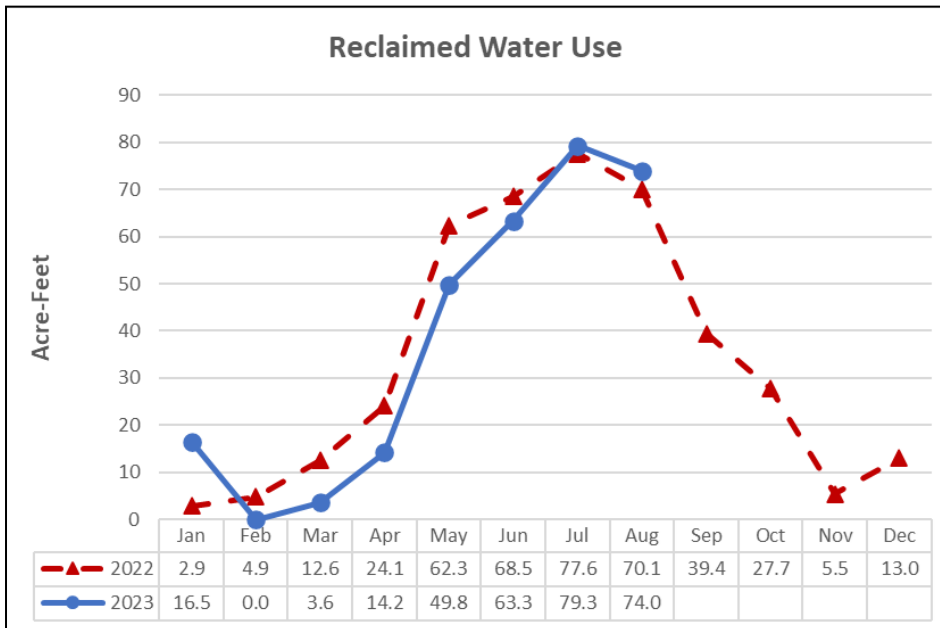
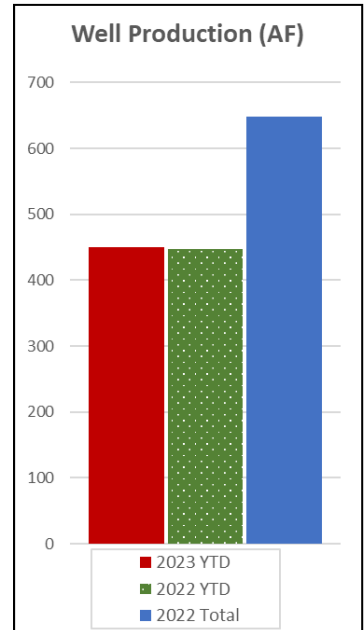
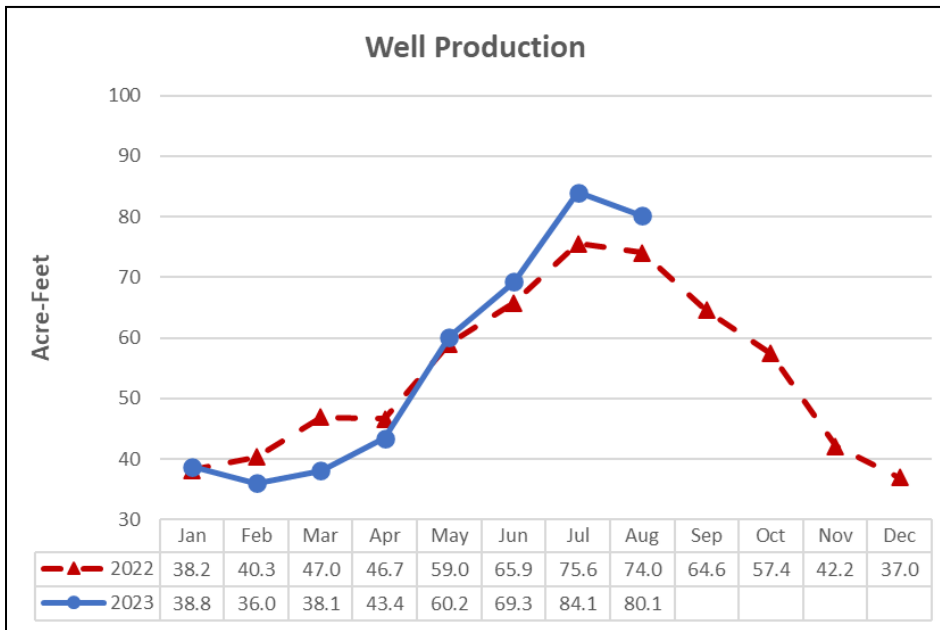
August 2023

Water Connections		Wastewater Connections	
New (current month)	1	New (current month)	0
Residential (previous month)	2476	Residential (previous month)	1487
Commercial & Govt (previous month)	37	Commercial & Govt (previous month)	15
<b>Total Water Connections:</b>	<b>2514</b>	<b>Total Wastewater Connections:</b>	<b>1502</b>

Precipitation		
August	Previous Year August	Historical
0.00 in	0.00 in	0.05 in

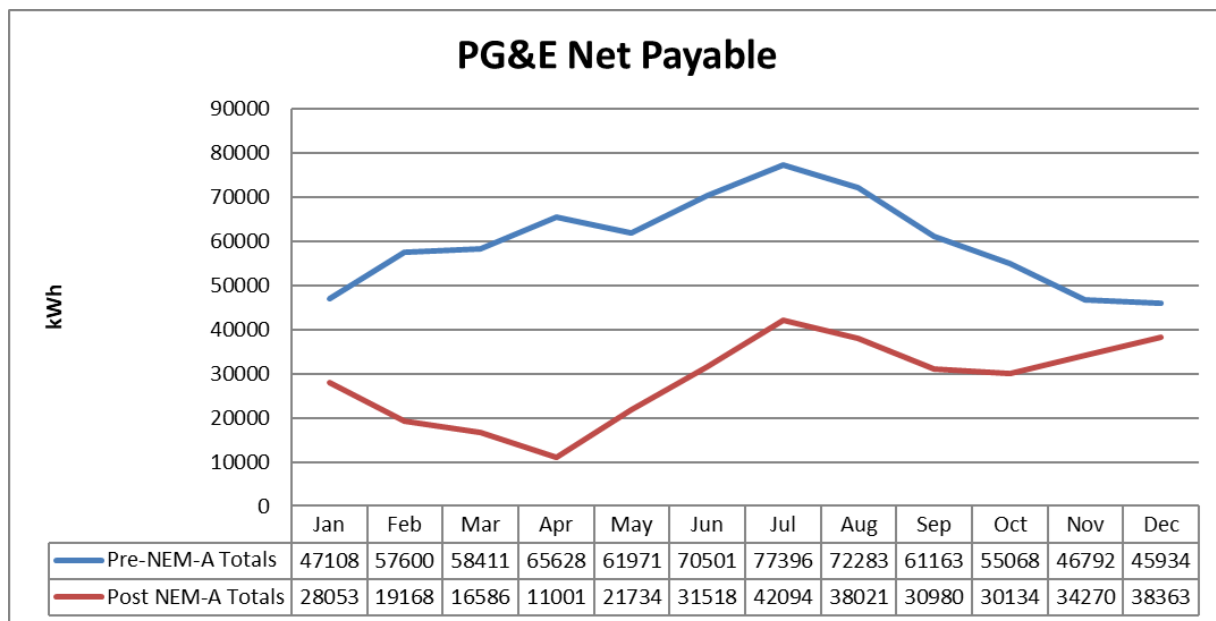


Hours		
<b>Overtime Hours:</b>	60.50	\$2,765.70

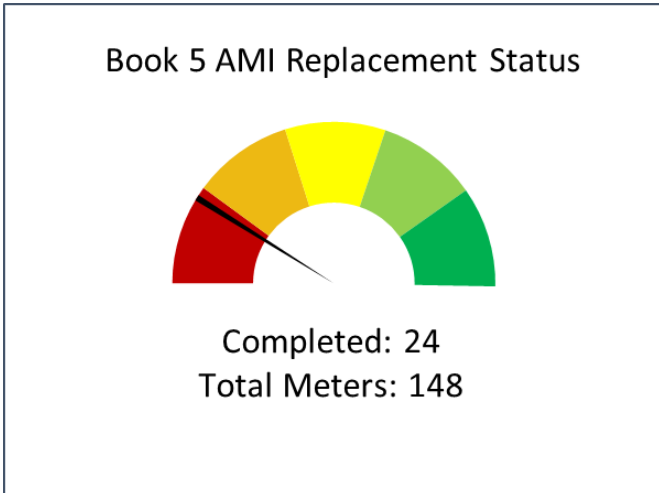
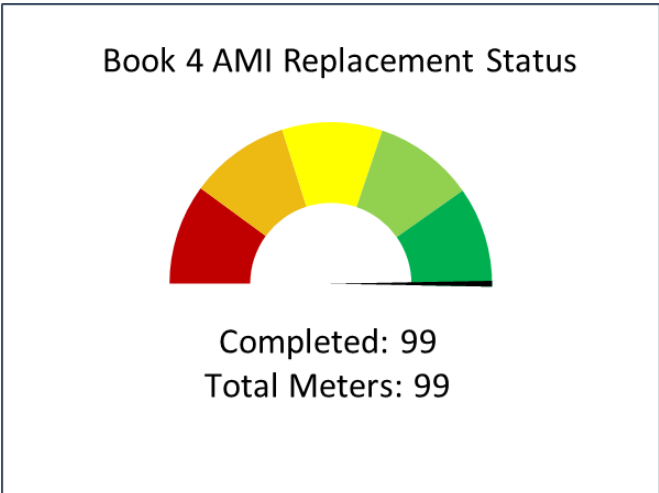
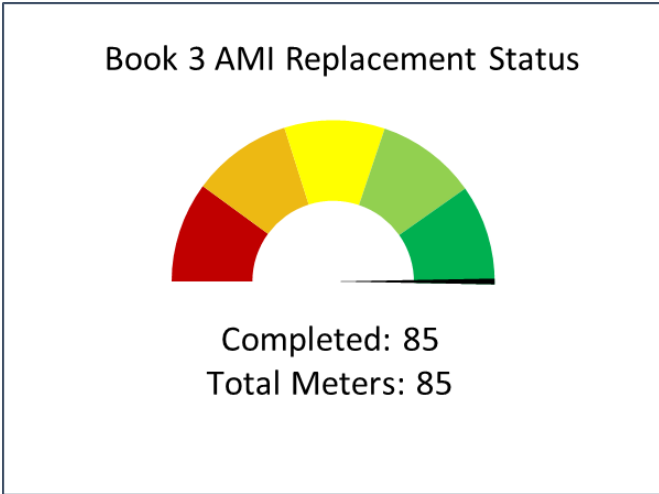
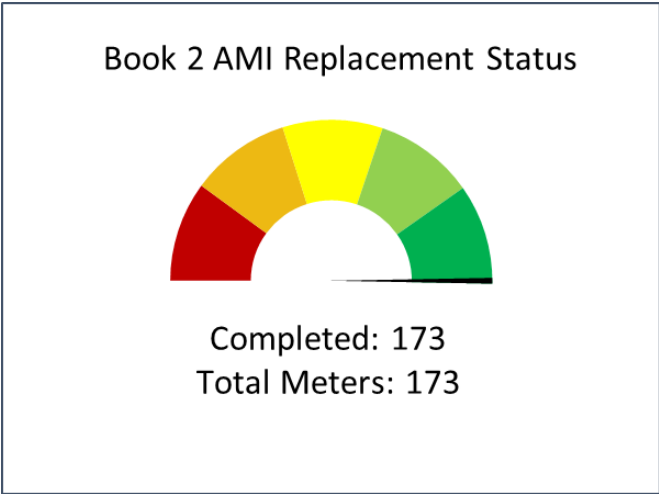
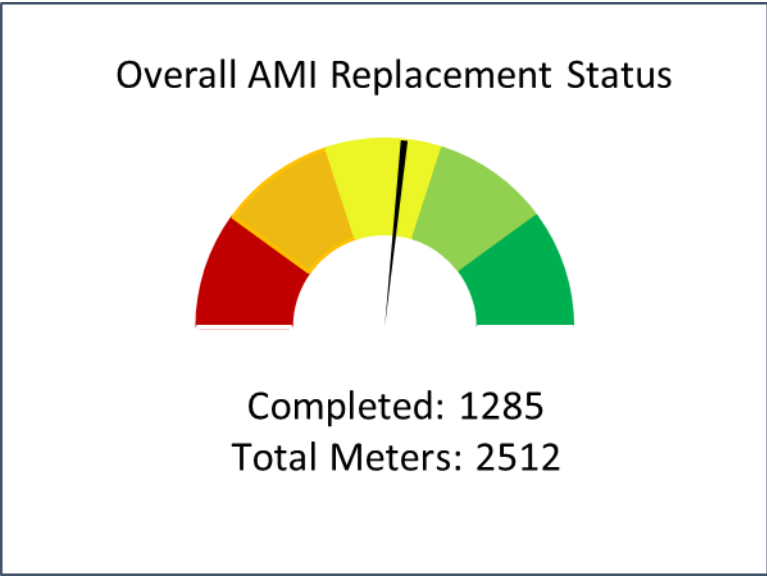


Vehicle Mileage	
Vehicle	Mileage
Truck 2	1,428
Truck 3	364
Truck 4	960
New Truck 6	1,247
Truck 7	2,252
Truck 8	-
Truck 9	528
Tractor	8.70 hours
Vac Truck	95.90
Excavator	0.80 hours
Skid Steer	4.50 hours

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	340.70	332.90
Fuel Log	340.30	332.60



# AMI Project Status

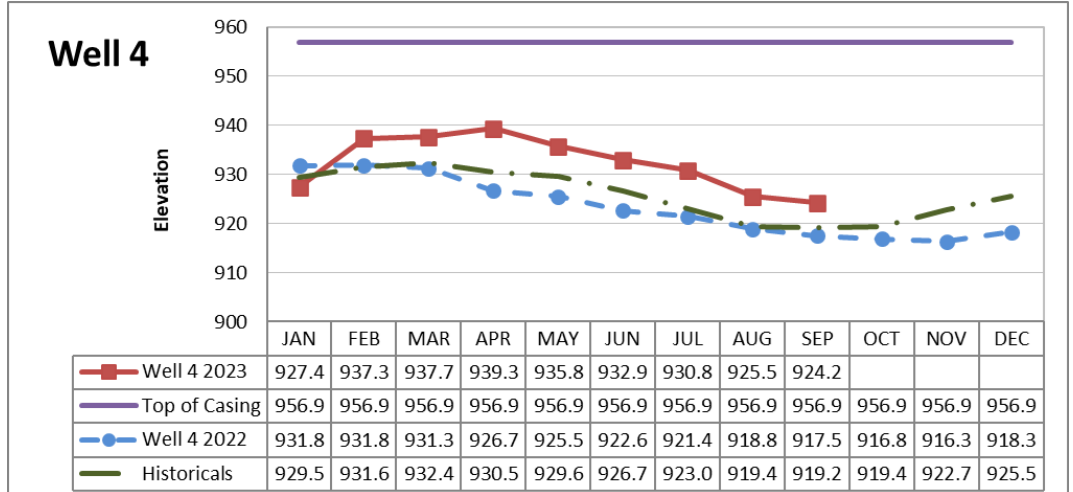


# Groundwater Data

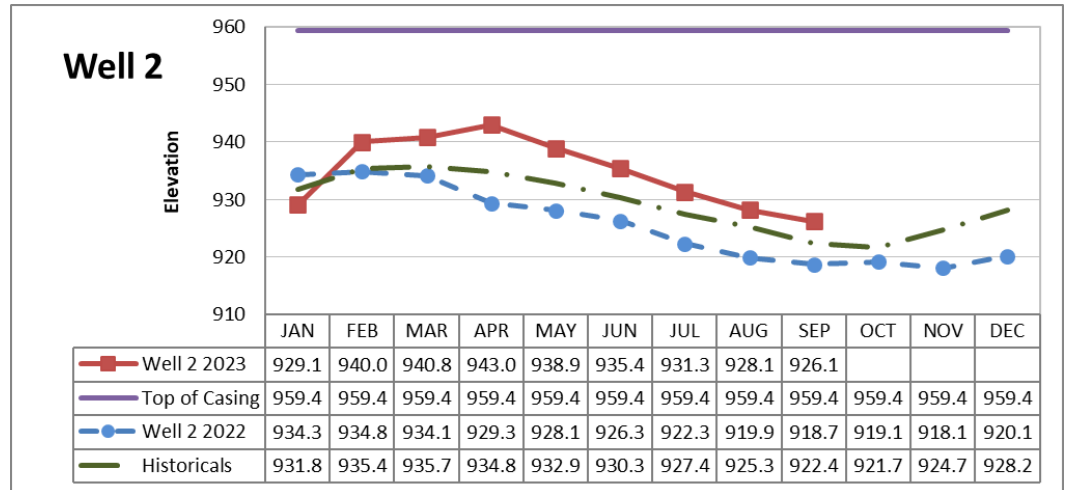
## Drawdown

## Recharge Rate

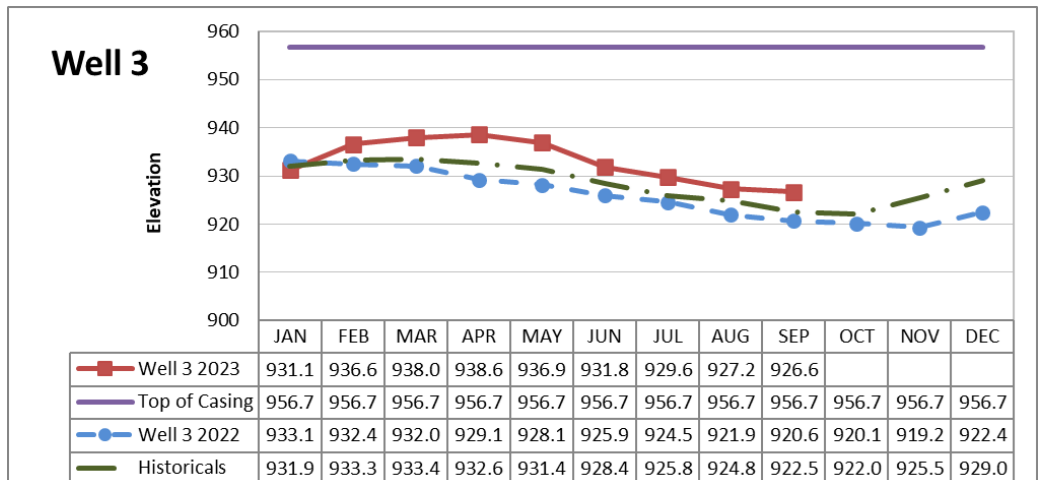
August: 104%  
September: 104%



August: 103%  
September: 97%



August: 102%  
September: 102%



## Water System Highlights

- Service line repairs on: Deer Hill Rd, Coyle Springs Rd, Bunker Rd, and Spyglass Rd.
- Performed leak monitoring on Spyglass Rd service lines.
- Cleaning out administrative office shed for water system improvement project.
- AMI meter installations and radio troubleshooting
- Meter reads 8/25 & 8/28—8/30.
- Routine maintenance and operations

## Wastewater System Highlights

- Installed wind socks for odor control along Moonridge Rd and Hidden Valley Rd.
- Routine maintenance and operations

## Water Resources Specialist Highlights

- Completed the Central Valley Regional Water Quality Control Board August I/I Quarterly Progress Report (attached)
- Attended RCAC training: Understanding Financial Statements
- GIS field mapping and database edits
- I/I monitoring and analysis
- Received notification that the District earned a certificate for *Superior Reporting* on water level data relating to drought from the SWRCB Division of Drinking Water (attached)
- Leak Detection Plan edits and brainstorming
- Assisted in the generators project Request for Proposals (RFP) process
- Lead Service Line Inventory (LSLI) 15% complete
- Database maintenance, reports, and SOP development

## Association of California Water Agencies—Committee Highlights

### **Water Quality Committee**

#### **Hexavalent Chromium (Cr(VI)) (no updates)**

In March of 2022 the SWRCB released the new proposed hexavalent chromium Maximum Contaminant Level (MCL) of 10 ppb from the previous 50 ppb. If approved, a compliance period of 3 years (January 1, 2027) could be expected. A Standardized Regulatory Impact Assessment (SRIA) found that economically, the proposed regulation would “result in direct costs to [Public Water Systems (PWS)], which will likely have spillover effects to individuals and business that purchase water from [PWS that are impacted by the new MCL]...The direct costs to PWS and higher water bills result in direct and induced costs to the economy statewide.” Average monthly water bills are expected to increase between \$20.46—\$463.21 and SWRCB staff predict that affected ratepayers are those already paying disproportionately higher water bills since they are in rural or farming communities that are unable to benefit from economies of scale. The total impact, by 2028, to households is therefore predicted to be \$218,660,175 in the form of higher water bills.

ACWA submitted a letter to the Office of Environmental Health Hazard Assessment (OEHHA), which establishes public health goals (PHG) for contaminants, expressing concerns that a full review of Cr (VI) has not been conducted in compliance with state law. OEHHA is requesting additional comments and information that may validate updating the PHG of 0.2 ppb.

On June 16, 2023, the SWRCB released a Notice of Proposal Rulemaking Regarding the Hexavalent Chromium MCL. On August 2, 2023, staff virtually attended the public hearing on the proposal and submitted public comment.

#### **Per- and Polyfluoroalkyl Substances (PFAS) (no updates)**

On March 14, 2023 the U.S. Environmental Protection Agency (EPA) proposed the first national primary drinking water standards for six PFAS. The proposal includes monitoring requirements for water systems, among others, including quarterly monitoring (with the potential for reduced monitoring). ACWA provided verbal comments to EPA highlighting issues with the compliance deadline and cost assessment which underestimates the cost of compliance. EPA anticipates finalizing the regulation by the end of 2023.

PFAS chemicals are currently under consideration for adoption as a Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) hazardous substance. In August the District sent letters requesting support from Senators Feinstein and Padilla regarding the adoption of PFAS liability protection for water and wastewater agencies (introduced by U.S. Senator Cynthia Lummis). The District and ACWA are encouraging the “polluter pays” principle to protect agencies and ratepayers from paying for the costly cleanup of PFAS chemicals released by large corporations.

## Association of California Water Agencies—Committee Highlights

### **Water Quality Committee** continued...

#### Direct Potable Reuse

The SWRCB released proposed draft regulations for direct potable reuse. The draft outlines criteria for the planned introduction of recycled water either directly into a public water system or into a raw water supply immediately upstream of a water treatment plant. Currently California, Colorado, Arizona, Texas, and Florida have published guidelines for water reuse technology. Staff attended a public hearing on September 7 to learn more about the proposed regulations.

Sites for direct potable reuse projects are focused in Southern and Central California in highly dense urban areas where there are frequent and severe water shortages. The SWRCB currently intends for these regulations to be available to other water agencies as well should they choose to supplement existing water supplies with recycled water.

### **Water Management Committee**

No updates.

### **State Legislative Committee 8/25**

#### **AB 755: *Oppose***—Water: public entity: cost-of-service analysis

This bill would require water agencies to determine the direct impact(s) that major water users have on overall costs of water service—including capital costs and operation and maintenance costs. Public water agencies would be required to post this information in their cost-of-service analysis (e.g., when performing a rate study).

This bill unintentionally encourages a sense of public shaming and falsely assumes that major water users cause water systems to incur costs that far exceed what they are paying, and that the major water user is a “water waster.” The bill also falsely assumes that non-major water users are subsidizing major water users by paying more than their fair share of water.

The bill contains no solutions for how to address the false claim that non-major water users are overpaying for water. This bill would negatively impact the District by requiring criteria and information that may not be available in future rate studies.



# Hidden Valley Lake

## Community Services District



19400 Hartmann Road

Hidden Valley Lake, CA 95467

707.987.9201

August 1, 2023

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

Re: Quarterly Progress Report

Dear Mr. Childs,

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

### COMPLETED:

#### **May**

1. Camera-inspected Fishhook Ct during light wet weather; no points of intrusion were found.
2. Edited the District's Sewer System Management Plan (SSMP) in accordance with SWRCB General Order for Sanitary Sewer Systems, Order WQ 2022-0103-DWQ.
3. For North Shore Ct mainline project:
  - a. Submitted quarterly request for reimbursement.
  - b. Final retainage check to contractor.
4. Continued GIS locating of both water and sewer assets.
5. Digitized infrastructure documents.
6. I/I data analysis and flow monitoring.
7. Removed fat, oil, and grease build up in lift stations with VacTruck.

#### **June**

8. Certified the Sewer System Management Plan (SSMP) in accordance with SWRCB General Order for Sanitary Sewer Systems, Order WQ 2022-0103-DWQ.
9. Sewer manhole and cleanout inspections on Deer Hill Rd – North Shore Dr easement; located potential homes to camera-inspect in addition to the easement.
10. For North Shore Ct mainline project:
  - a. Received reimbursement for 10/1 – 1/31 expenses.
11. Digitized infrastructure documents.

12. I/I data analysis and flow monitoring.
13. Removed fat, oil, and grease build up in lift stations with VacTruck.

**July**

14. Camera-inspected the first half of the Deer Hill Rd easement; no points of intrusion were found.
15. The VacTruck was sent for maintenance and repairs; a pump failure is interfering with the water jet and hinders camera-inspections.
16. The District Board of Directors approved the 2024 Budget which includes \$183,000 in wastewater collection and telemetry improvements.
17. Continued GIS locating of both water and sewer assets.
18. Digitized infrastructure documents.
19. I/I data analysis and flow monitoring.
20. Removed fat, oil, and grease build up in lift stations with VacTruck.

**FOR NEXT QUARTER:**

21. Camera the second half of the Deer Hill Rd easement with the VacTruck after it is repaired.
22. Continue manhole lid replacements.
23. Continue grant applications for aged line replacements.
24. Complete more SOPs to improve wastewater activities and operations.
25. Continue digitizing infrastructure documents.
26. Continue I/I studies to evaluate system priority areas and repair progress.

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

**Dennis White**

General Manager, Cert #40478

Cell 707-533-3498

**Barry Silva**

Utility Supervisor, Cert #39363

707-987-9201

**Alyssa Gordon**

Project Manager

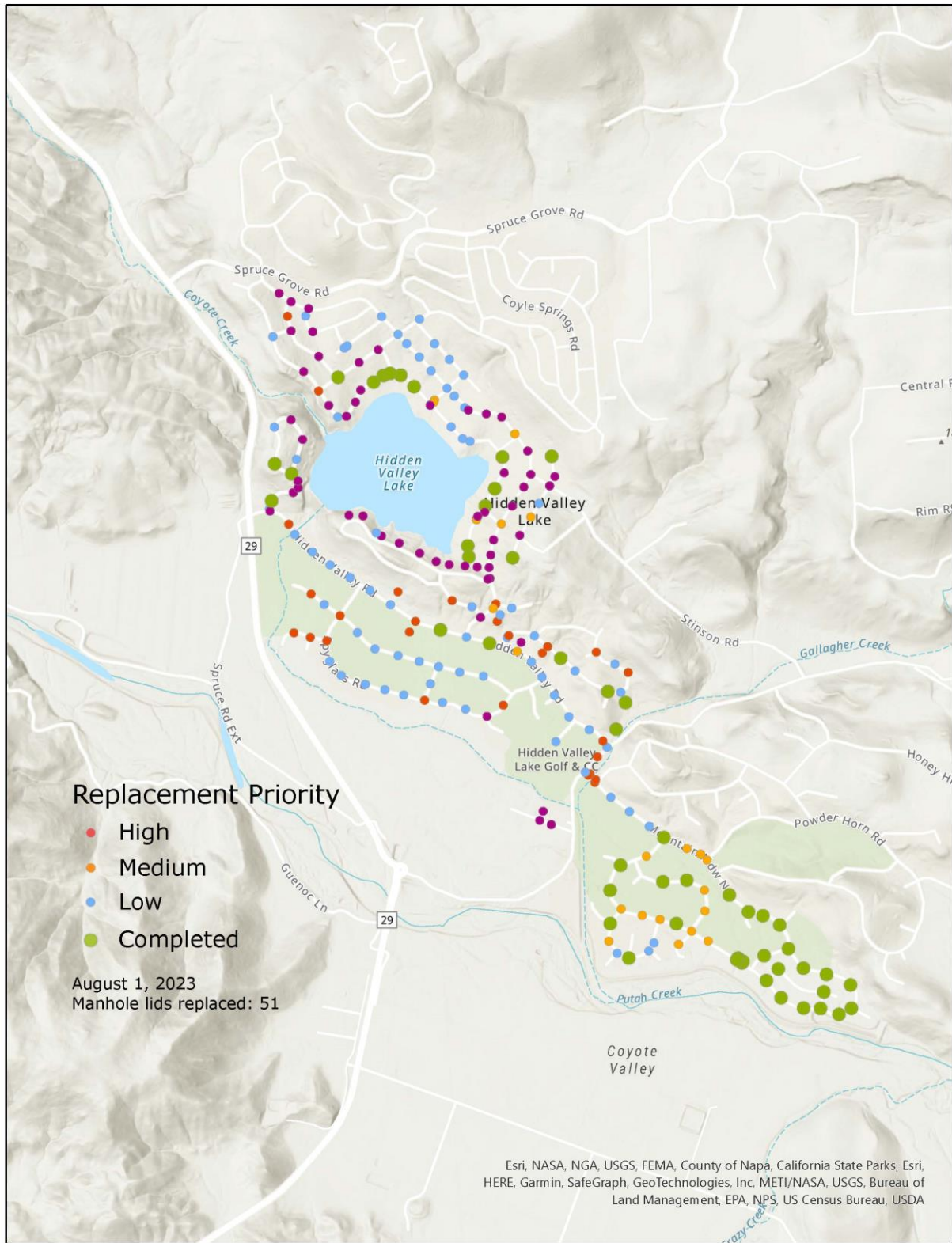
707-987-9201

**Hannah Davidson**

Water Resources Specialist

707-987-9201

Figure 1. Updated manhole lid replacement status as of August 1, 2023 (Note: the uncovered manhole lid on Mountain Meadow South has not yet been mapped).





State Water Resources Control Board  
Division of Drinking Water

# Certificate of Issuance

for

## HIDDEN VALLEY LAKE CSD

This certificate recognizes HIDDEN VALLEY LAKE CSD for outstanding drought and conservation reporting in the 1st Quarter of 2023. By submitting complete reports on time and providing critical water level data, HIDDEN VALLEY LAKE CSD has demonstrated a commendable commitment to supporting California's statewide drought response. We appreciate your valuable contributions during this critical time in our climate history.

August 22, 2023

Date



Presented by Darrin Polhemus

<b>Received</b>	<b>Project</b>	<b>Description</b>	<b>Amount</b>
9/5/2023	4382	Water System Storage Reliabilty	\$52,496.74
			<b>\$52,496.74</b>
9/7/2023	4431	Backup Power Reliability	\$489.13
9/7/2023	4431	Backup Power Reliability	\$30,532.25
			<b>\$31,021.38</b>
9/11/2023	4558	Defensible Space Ignition Resistant Construction Project	\$112,242.70
9/11/2023	4558	Defensible Space Ignition Resistant Construction Project	\$1,072.57
9/11/2023	4558	Defensible Space Ignition Resistant Construction Project	\$554.25
9/11/2023	4558	Defensible Space Ignition Resistant Construction Project	\$31,163.56
			<b>\$145,033.08</b>



# Hidden Valley Lake Community Services District

## Projects Update Report

### August/September 2023

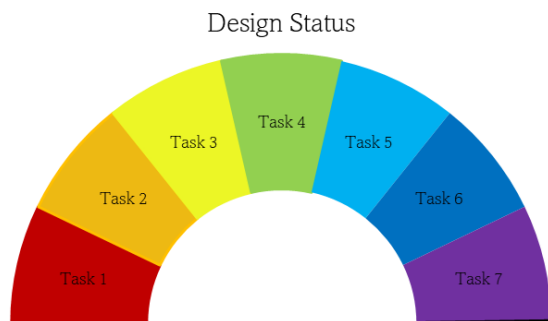
#### Backup Power Reliability Project

- 7/31 Received notification of SRMC payment (\$489.13)
- 8/3 CMI Proposal deadline—no responses
- 8/15 100% Received Design docs expected
- 8/24 Created account with Bay City Electric Works
- 8/26 Projects workshop
- 8/30 CM RFP resubmitted, Construction IFB submitted
- 8/31 Placed purchase order for generators
- 9/6 PGE scheduled to remove storage shed power in early October
- 9/7 Received \$31,021.38 in reimbursements

Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q3 2022	10/15/2022	\$370.62	\$250.14	01/31/2023	108 Days
Q4 2022	01/10/2023	\$2,240.97	\$1,512.45	02/14/2023	35 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	05/05/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	09/07/2023	59 Days



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



# Defensive Space and Ignition Resistant Construction Project

8/4 Submitted Notice of Exemption documentation to the County  
 8/23 Posted Notice of Exemption to State Clearinghouse  
 8/26 Projects workshop



Wellfield

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/06/2022	\$2,501.64	\$1,688.38	01/23/2023	109 Days
Q4 2022	01/10/2023	\$3,981.15	\$2,686.92	02/03/2023	24 Days
Q1 2023	04/10/2023	\$100,002.50	\$67,492.69	05/05/2023	25 Days
Q2 2023	7/10/23	\$166,307.65			



Unit 4 Tank



Little Peak Vegetation

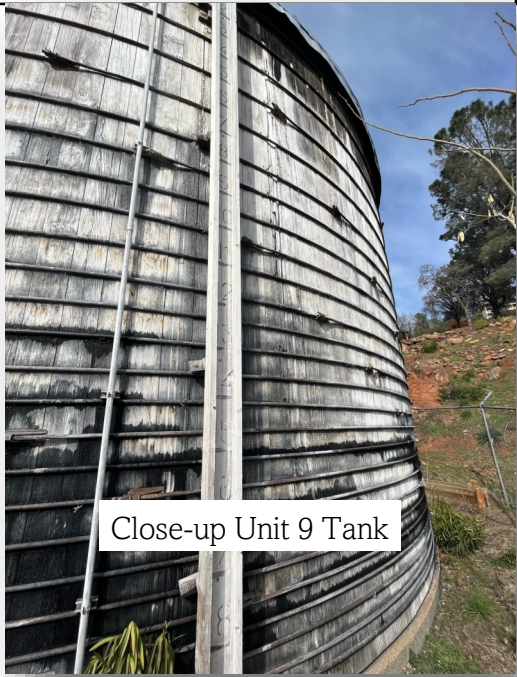
Design Status



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

# Water System Storage Reliability Project

- 8/15 Notice of Award issued to CV Larsen for the Tank 9 construction project
- 8/21 Hosted Tank 9 Town Hall
- 8/23 Kick-off meeting with CM
- 8/26 Projects workshop
- 8/29 GHD proposal for ESDC
- 8/28 RFI #1 Requesting extension
- 9/5 RFI #2 Identifying power line
- 9/5 RFI #3 Requesting excavation changes
- 9/5 Received \$76,724.77 in reimbursements
- 9/6 Meeting with CM to discuss RFIs



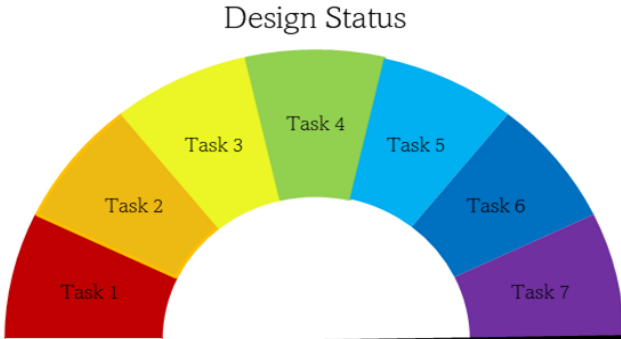
Close-up Unit 9 Tank

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



Unit 9 Tank

- Task 1: Project Kick-off Meeting
- Task 2: Geotechnical Report
- Task 3: Basis of Design Tech Memo
- Task 4: 35% Engineering Design Package
- Task 5: 60% Engineering Design Package
- Task 6: Final Engineering Design Package
- Task 7: Bidding Support

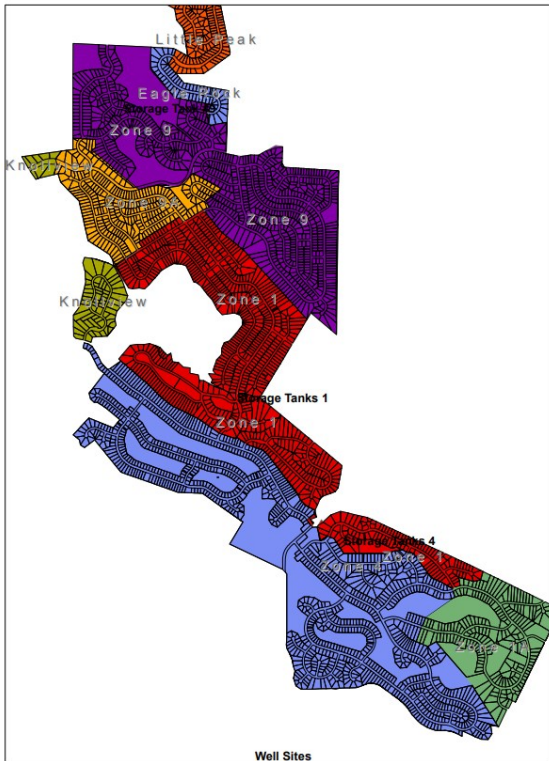




# Water Distribution Reliability Project

8/26 Project workshop

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q4 2022	01/10/2023	\$1,450.49	\$978.95	02/14/2023	35 Days
Q1 2023	04/08/2023	\$34,543.03	\$23,313.44	05/05/2023	27 Days
Q2 2023	7/10/2023	\$46,174.40			



Design Status

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





## Other Project Updates

### **FLASHES Project**

- Researching PUC funding for community microgrids

### **SCADA**

- 8/17 Received revised Implementation Plan from West Yost
- 8/25 Reviewed On-call services proposal
- 8/29 Requested revisions of West Yost On-call proposal

### **DWSRF 50924**

- Developing Water Reliability Plan of Study current total ~\$28M
- Costs include Tank 4, Tank 9, Wellfield, Generators, & SCADA

### **Bond Issuance**

- 8/26 Projects workshop
- 9/12 Financial structure agendized
- NHA selection of Trustee
- Official Statement development

### **Brambles**

- Coordinating construction with Middletown Rancheria

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

**DATE:** September 19, 2023

**AGENDA ITEM:** Approve and Adopt District Policy #2202 - Financial Reserve Policy

---

**RECOMMENDATIONS:**

Approve and Adopt District Policy #2202 - Financial Reserve Policy

**FINANCIAL IMPACT:**

None

**BACKGROUND:**

The District is working on the execution of a financing plan that will include the issuance of Revenue Bonds to secure funding for capital improvement projects. As part of the financing process, the District will contemplate financial policies, including a Debt Management Policy and a Financial Reserve Policy.

A financial reserve policy establishes the terms and conditions under which the District will hold its reserve. A reserve fund is good financial practice, and a formalized reserve policy is something that the rating agency (Standard & Poor's) which will rate the District's bonds views as a credit positive. A reserve fund establishes a financial cushion to mitigate potential negative effects of unanticipated revenue shortfalls, unscheduled expenses and/or program changes arising from unforeseen events not anticipated in the annual budget process, or because of significant economic downturns. The reserve fund contemplated by the District establishes a target and can be reviewed and adjusted as required by the District.

If the District adopts the Financial Reserve Policy, it could positively impact the rating that is assigned to the District's bonds. A higher rating will correspond to a lower borrowing cost. Alternatively, if the District chooses not to establish the Financial Reserve Policy, it could negatively impact the rating that is assigned to the District's bonds, which would increase borrowing costs.

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NHA Advisors, LLC is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board ("MSRB"). As such, NHA Advisors, LLC has a Fiduciary duty to the public agency and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

*Duty of Care*

- a) exercise due care in performing its municipal advisory activities
- b) possess the degree of knowledge and expertise needed to provide the public agency with informed advice

- c) make a reasonable inquiry as to the facts that are relevant to the public agency's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the public agency; and
- d) undertake a reasonable investigation to determine that NHA Advisors, LLC is not forming any recommendation on materially inaccurate or incomplete information; NHA Advisors, LLC must have a reasonable basis for:
  - i. any advice provided to or on behalf of the public agency
  - ii. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the public agency, any other party involved in the municipal securities transaction or municipal financial product, or investors in the public agency securities; and
  - iii. any information provided to the public agency or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

*Duty of Loyalty*

NHA Advisors, LLC must deal honestly and with the utmost good faith with the public agency and act in the public agency's best interests without regard to the financial or other interests of NHA Advisors, LLC. NHA Advisors, LLC will eliminate or provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). NHA Advisors, LLC will not engage in municipal advisory activities with the public agency as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the public agency's best interests.

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# HIDDEN VALLEY LAKE

## COMMUNITY SERVICES DISTRICT

POLICY	Financial Reserve Policy	
POLICY # 2202	ADOPTED:	REVISION:

**POLICY:** A key element of prudent management of the Hidden Valley Lake Community Services District (District) is to establish reserve funds to mitigate potential negative effects of unanticipated revenue shortfalls, unscheduled expenses and/or program changes arising from unforeseen events not anticipated in the annual budget process, or because of significant economic downturns. Available reserve funds will allow the District to maintain operations and maintenance, rate stabilization, future capital improvements, and meet its debt service obligations. The appropriate amount of reserves will vary as well as the target funding level. Staff will review each year with the Board of Directors as part of the annual budget process to determine the reserve fund targets.

**PROCEDURE:**

1. The District will maintain sufficient revenues to meet its operating expenses, debt service, depreciation expenses, and prescribed reserves.
2. The District reserves will be adjusted each year based on the operating surplus (deficit) at the conclusion of each fiscal year.
3. The General Manager/District Treasurer shall invest reserve funds in secure accounts (for example, LAIF) as authorized by the Board of Directors.
4. The District will maintain a reserve of cash and/or investments for operations and maintenance, rate stabilization, future capital improvements, and supplemental funds to be used for unanticipated expenses as described below.

**STABILIZATION RESERVE:** The Stabilization Reserve funds are to be used to ensure continued orderly operation of the District's utility systems. They include, but are not limited to, unanticipated operations and maintenance expenses, extraordinary operating revenue deficits in lieu of a rate increase, future capital improvements, the District's debt service obligations, and to sustain District operations in the event of a disaster/emergency or significant economic downturn.

It is the District's goal to accumulate and maintain the Stabilization Reserve at a level equal to 40% to 50% of annual budgeted operating expenditures to be adjusted each year based on the operating surplus (deficit) at the conclusion of each fiscal year.

The District Reserve Policy shall become effective on the date adopted. By direction of the Board of Directors, the District staff shall take all actions necessary to implement this policy and establish the Stabilization Reserve.



**HIDDEN VALLEY LAKE**  
**COMMUNITY SERVICES DISTRICT**

POLICY	Financial Reserve Policy	
POLICY # 2202	ADOPTED:	REVISION:

If the Board of Directors finds that the funds in a designated reserve are no longer required for the purpose for which it established the designated reserve, the Board of Directors may, by four-fifths vote of the total membership of the Board of Directors, discontinue the designated reserve or transfer any funds that are no longer required from the designated reserve to the District's general fund.

\_\_\_\_\_  
Claude Brown, President to the Board

**ATTEST:**

\_\_\_\_\_  
Dennis White, General Manager

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

**DATE:** September 19, 2023

**AGENDA ITEM:** Approve and Adopt District Policy #2203 – Debt Management Policy

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**RECOMMENDATIONS:**

Approve and Adopt District Policy #2203 – Debt Management Policy

**FINANCIAL IMPACT:**

None

**BACKGROUND:**

The District is working on the execution of a financing plan that will include the issuance of Revenue Bonds to secure funding for capital improvement projects. As part of the financing process, the District will contemplate financial policies, including a Debt Management Policy and a Financial Reserve Policy.

As part of the financing process the District is required to establish a Debt Management Policy per SB 1029. The Debt Management Policy must include the following elements:

- The purposes for which the debt proceeds may be used
- The types of debt that may be issued
- The relationship of the debt to, and integration with, the issuer’s capital improvement program or budget, if applicable.
- Policy goals related to the issuer’s planning goals and objectives.
- The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.

A Draft Debt Management Policy that includes the foregoing elements has been prepared by NHA Advisors, the District’s Municipal Advisor. The Debt Management Policy can be amended at any time after approval.

NHA Advisors, LLC is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board (“MSRB”). As such, NHA Advisors, LLC has a Fiduciary duty to the public agency and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

*Duty of Care*

- a) exercise due care in performing its municipal advisory activities
- b) possess the degree of knowledge and expertise needed to provide the public agency with informed advice
- c) make a reasonable inquiry as to the facts that are relevant to the public agency’s determination as to

whether to proceed with a course of action or that form the basis for any advice provided to the public agency; and

- d) undertake a reasonable investigation to determine that NHA Advisors, LLC is not forming any recommendation on materially inaccurate or incomplete information; NHA Advisors, LLC must have a reasonable basis for:
- i. any advice provided to or on behalf of the public agency
  - ii. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the public agency, any other party involved in the municipal securities transaction or municipal financial product, or investors in the public agency securities; and
  - iii. any information provided to the public agency or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

#### *Duty of Loyalty*

NHA Advisors, LLC must deal honestly and with the utmost good faith with the public agency and act in the public agency's best interests without regard to the financial or other interests of NHA Advisors, LLC. NHA Advisors, LLC will eliminate or provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). NHA Advisors, LLC will not engage in municipal advisory activities with the public agency as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the public agency's best interests.

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POLICY	DEBT MANAGEMENT POLICY	
POLICY # 2203	ADOPTED:	REVISION:

**POLICY:** This Debt Management Policy of the Hidden Valley Lake Community Services District (the “District”) was approved by the District Board on \_\_\_\_\_. This Debt Management Policy also serves as the Debt Management Policy of the District’s component units, including but not limited to the Hidden Valley Lake Community Services District Public Financing Authority. This Debt Management Policy may be amended by the District Board as it deems appropriate from time to time in the prudent management of the debt of the District. Any approval of debt by the District Board that is not consistent with this Debt Management Policy shall constitute a waiver of this Debt Management Policy.

**Findings**

The District hereby recognizes that a fiscally prudent debt policy is required to:

- Maintain the District’s sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District’s credit-worthiness.
- Ensure that all debt is structured to protect both current and future ratepayers, taxpayers and constituents of the District.
- Ensure that the District’s debt is consistent with the District’s planning goals and objectives and capital improvement program or budget, as applicable.

**Policies**

**A. Purposes for Which Debt May Be Issued**

- 1) Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the District.
  - a) Long-term debt financings are appropriate when the following conditions exist:
    - When the project to be financed is necessary to provide basic services.
    - When the project to be financed will provide benefit to constituents over multiple years.
    - When total debt does not constitute an unreasonable burden to the District and its ratepayers or taxpayers.
    - When the debt is used to refinance outstanding debt to produce debt service savings or to realize the benefits of a debt restructuring.



POLICY	DEBT MANAGEMENT POLICY	
POLICY # 2203	ADOPTED:	REVISION:

- b) Long-term debt financings are not appropriate for current operating expenses and routine maintenance expenses.
- c) The District may use long-term debt financings subject to the following conditions:
  - The project to be financed must be approved by the District Board.
  - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project.
  - The District estimates that sufficient revenues will be available to service the debt through its maturity.
  - The District determines that the issuance of the debt will comply with the applicable state and federal law.
- 2) Short-term debt. Short-term debt may be issued to provide financing for the District’s operational cash flows to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects.
- 3) Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties to further the public purposes of the District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

**B. Types of Debt**

The following types of debt are allowable under this Debt Management Policy:

- revenue bonds
- certificate of participation
- land-secured bonds, such as special tax or special assessment bonds
- capital leases
- bond or grant anticipation notes
- general obligation bonds
- pension obligation bonds
- bank loans, direct placements and lease-purchase financings

The District may from time to time find that other forms of debt would be beneficial to further its public purposes and the District Board may approve such debt without an amendment of these Debt Management Policies.



POLICY	DEBT MANAGEMENT POLICY	
POLICY # 2203	ADOPTED:	REVISION:

Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

**C. Relationship of Debt to Capital Improvement Program and Budget**

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the District's Capital Improvement Plan.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

**D. Policy Goals Related to Planning Goals and Objectives**

The District is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. Debt issuances shall be timed to coincide with Capital Improvement Plan design and construction schedules so that funds are available when needed rather than in advance. The District intends to issue debt for the purposes stated in this Debt Management Policy and to implement policy decisions incorporated in the District's financial plans and its annual operating budget.

It is a policy goal of the District to protect ratepayers, taxpayers and constituents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

**E. Internal Control Procedures**

When issuing debt, in addition to complying with the terms of these Debt Management Policies, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance with the following:



POLICY	DEBT MANAGEMENT POLICY	
POLICY # 2203	ADOPTED:	REVISION:

- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues
- the District's investment policies as they relate to the investment of bond proceeds
- continuing disclosure compliance obligations under continuing disclosure agreements entered into in connection with the issuance of debt

It is the policy of the District to ensure that proceeds of debt are spent only on lawful and intended uses. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the District will submit written requisitions for such proceeds. The District will submit a requisition only after obtaining the signature of the General Manager. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the General Manager shall retain records of all expenditures of proceeds through the final payment date for the debt.

**F. Debt Limits**

There is no specific provision within the California Government Code that limits the amount of debt that may be issued by the District. The District's future borrowing capability is limited by the debt coverage ratio and additional debt limitations required by bond and loan covenants.

\_\_\_\_\_  
**Claude Brown, President to the Board**

**ATTEST:**

\_\_\_\_\_  
**Dennis White, General Manager**

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

**DATE:** September 19, 2023

**AGENDA ITEM:** Approve and Adopt Resolution 2023-08 A Resolution Of The Hidden Valley Lake Community Services District Authorizing The Creation Of The Hidden Valley Lake Community Services District Public Financing Authority And Approving The Joint Exercise Of Powers Agreement With The California Statewide Communities Development Authority

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**RECOMMENDATIONS:**

Approve and Adopt Resolution 2023-08 A Resolution Of The Hidden Valley Lake Community Services District Authorizing The Creation Of The Hidden Valley Lake Community Services District Public Financing Authority And Approving The Joint Exercise Of Powers Agreement With The California Statewide Communities Development Authority

**FINANCIAL IMPACT:**

CSCDA would be a “silent partner” whose only role would be to serve as the second member of the Financing Authority. CSCDA’s fee for this role is a one-time fee of \$10,000 paid contingent on a bond closing and is paid from bond proceeds.

**BACKGROUND:**

The District is currently undertaking water system capital improvement program on a pay-as-you-go basis, with costs paid from the Water Operations Fund and grant awards. The District desires to finance costs that exceed water use fees and grant awards. This financing will be realized by the sale of bonds in the public capital markets.

Stradling Yocca Carlson & Rauth, the District’s bond counsel, has advised staff that, under the Community Services District Law, the District’s bond obligation will need to be structured as an exercise of its contracting power. Under this approach, the District will enter into an Installment Purchase Agreement and “purchase” the capital improvements on an installment basis (much like a car loan or home mortgage) from a counterparty that can issue debt. The counterparty will appoint the District as its agent to construct the improvements, to which the District will have title immediately upon construction. The District’s installment payments under the Installment Purchase Agreement will be assigned by the counterparty to a bond trustee and applied to pay bondholders, so the counterparty essentially serves as a “pass-through” entity.

## **Legal Structure to Issue Debt**

At the District's August 26th workshop, Staff discussed with the Board the legal options for issuing the debt to finance the capital projects, which include:

1. Form a District controlled Joint Power Authority (JPA) with the California Statewide Communities Development Authority (CSCDA) and utilize this entity to issue the debt
2. Create a Financing Corporation and use this entity to issue the debt
3. Issue the debt through a conduit issuer

The considerations for each legal structure were discussed at length and the District made a decision to establish a Joint Powers Authority (JPA) with the California Statewide Communities Development Authority (CSCDA). A proposed Joint Exercise of Powers Agreement between the District and CSCDA has been prepared by Stradling Yocca Carlson & Rauth, the District's bond counsel.

## **Documents for Board Approval**

Included in the Board approval is the JPA agreement with CSCDA that will form the JPA. CSCDA will also include this as an agenda item for their September 28, 2023 meeting.

## **Next Steps**

The next two months will include many activities that needed to be completed to finalize the financing process, including:

- District Staff, working with the Stradling, to finalize the Bond Official Statement prior to the ratings process
- A bond rating meeting with Standard & Poor's
- Approval of documents authorizing the District to issue the Bonds (anticipated to occur at the District's October Board meeting)
- The pricing for the Bonds can occur shortly after these activities have been completed
- The closing of the bonds and delivery of District proceeds to the Trustee should occur approximately 14 days after pricing

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NHA Advisors, LLC is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board ("MSRB"). As such, NHA Advisors, LLC has a Fiduciary duty to the public agency and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

### *Duty of Care*

- a) exercise due care in performing its municipal advisory activities
- b) possess the degree of knowledge and expertise needed to provide the public agency with informed advice
- c) make a reasonable inquiry as to the facts that are relevant to the public agency's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the public agency; and

- d) undertake a reasonable investigation to determine that NHA Advisors, LLC is not forming any recommendation on materially inaccurate or incomplete information; NHA Advisors, LLC must have a reasonable basis for:
- i. any advice provided to or on behalf of the public agency
  - ii. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the public agency, any other party involved in the municipal securities transaction or municipal financial product, or investors in the public agency securities; and
  - iii. any information provided to the public agency or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

*Duty of Loyalty*

NHA Advisors, LLC must deal honestly and with the utmost good faith with the public agency and act in the public agency's best interests without regard to the financial or other interests of NHA Advisors, LLC. NHA Advisors, LLC will eliminate or provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). NHA Advisors, LLC will not engage in municipal advisory activities with the public agency as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the public agency's best interests.

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RESOLUTION NO. 2023-08

A RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
AUTHORIZING THE CREATION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES  
DISTRICT PUBLIC FINANCING AUTHORITY AND APPROVING THE JOINT EXERCISE OF  
POWERS AGREEMENT WITH THE CALIFORNIA STATEWIDE COMMUNITIES  
DEVELOPMENT AUTHORITY

WHEREAS, under the Joint Exercise of Powers Act, California Government Code § 6500 et seq. (the “JPA Act”), the Hidden Valley Lake Community Services District (the “District”) may enter into a joint exercise of powers agreement with one or more public agencies to jointly exercise any power common to them and to exercise additional powers granted under the JPA Act; and

WHEREAS, it is in the District’s best interests to enter into a Joint Powers Agreement with the California Statewide Communities Development Authority (“CSCDA”) in order to form a joint powers authority, to be known as the “Hidden Valley Lake Community Services District Public Financing Authority” (the “Authority”) for the purpose of assisting the District in financing and refinancing capital improvement projects of the District and in financing working capital for the District; and

WHEREAS, under the JPA Act and the herein-defined JPA Agreement, the Authority will be a public entity that is separate and apart from the District and CSCDA, and the debts, liabilities and obligations of the Authority will not be the debts, liabilities or obligations of the District or CSCDA or any representative of the District serving on the governing body of the Authority; and

WHEREAS, the Board of Directors of the District (the “Board”), with the aid of its staff and consultants, has reviewed the Joint Exercise of Powers Agreement (the “JPA Agreement”) that is attached as Exhibit A, and intends by this Resolution to authorize execution of the JPA Agreement and to approve the creation of the Authority and related matters.

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

1. Each of the above recitals is true and correct.
2. The Board hereby authorizes the Board President to execute the JPA Agreement with CSCDA in substantially the form attached as Exhibit A, together with any such changes as the Board President may deem appropriate and as approved by the District’s General Counsel, and hereby approves the creation of the Authority for the purpose of assisting the District in financing and refinancing capital improvement projects of the District and in financing working capital for the District.
3. The Board President is authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the transactions contemplated by this Resolution, including but not limited to causing a notice of the JPA Agreement to be prepared and filed within 30 days of the date of adoption of this Resolution with the California Secretary of State in the manner set forth in Section 6503.5 of the JPA Act and with the California State Controller’s office.
4. This Resolution shall take effect immediately upon its adoption.



\*\*\*\*\*

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors of the Hidden Valley Lake Community Services District, Lake County, California, at a meeting thereof held on the 19<sup>th</sup> day of September 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Claude Brown  
President of the Board

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Dennis White  
General Manager/Secretary to the Board

**EXHIBIT A**  
**JOINT EXERCISE OF POWERS AGREEMENT**

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**JOINT EXERCISE OF POWERS AGREEMENT**

**between**

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**and**

**CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT AUTHORITY**

**creating the**

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
PUBLIC FINANCING AUTHORITY**

**Dated as of September 28, 2023**

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## JOINT EXERCISE OF POWERS AGREEMENT

THIS JOINT EXERCISE OF POWERS AGREEMENT (this “**Agreement**”) is dated as of September 28, 2023, and is entered into by and between the HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT, a Community Services District that is organized and existing under and by virtue of the laws of the State of California, including but not limited to Division 3 of Title 6 of the California Government Code (the “**District**”), and CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT AUTHORITY, a joint exercise of powers authority that is organized and existing under and by virtue of the laws of the State of California (“**CSCDA**”).

### DECLARATION OF PURPOSE

A. Chapter 5 of Division 7 of Title 1 of the California Government Code (the “**Act**”) authorizes the District and CSCDA to create a joint exercise of powers entity which has the power to exercise any powers common to the District and CSCDA and to exercise additional powers granted to such entity under the Act. This Agreement creates such an agency, which shall be known as the “Hidden Valley Lake Community Services District Public Financing Authority” (the “**Authority**”) for the purposes and to exercise the powers described herein.

B. The District is authorized to buy, sell, lease and use property and to incur indebtedness for public purposes pursuant to California Government Code §§ 61060, 61100 and 61125 and other laws of the State.

C. CSCDA is authorized to buy, sell and lease property and to issue bonds, expend bond proceeds and borrow and loan money for any of its corporate purposes pursuant to the Act and an Amended and Restated Joint Exercise of Powers Agreement forming the California Statewide Communities Development Authority, dated as of June 1, 1998, as amended, by and among the cities, counties, districts and other political subdivisions that are parties to that agreement.

D. Article 4 of the Act (known as the “Marks-Roos Local Bond Pooling Act of 1985”) authorizes and empowers the Authority to issue bonds and to purchase bonds issued by, or to make loans to, the District or CSCDA for financing public capital improvements, working capital, liability and other insurance needs or projects whenever there are significant public benefits, as determined by the District or CSCDA. The Marks-Roos Local Bond Pooling Act of 1985 further authorizes and empowers the Authority to sell bonds so issued or purchased to public or private purchasers at public or negotiated sale.

### TERMS OF AGREEMENT

**Section 1. Definitions.** Unless the context otherwise requires, the terms defined in this Section 1 shall for all purposes of this Agreement have the meanings herein specified.

“**Act**” means Articles 1, 2 and 4 of Chapter 5 of Division 7 of Title 1 of the California Government Code, as amended.

“**Agreement**” means this Joint Exercise of Powers Agreement, as it may be amended from time to time, creating the Authority.

“**Authority**” means the Hidden Valley Lake Community Services District Public Financing Authority created by this Agreement.

“**Board**” means the governing board of the Authority.

“**Brown Act**” means the Ralph M. Brown Act (Chapter 9 of Part 1 of Division 2 of Title 5 of the California Government Code), or any successor legislation hereafter enacted.

“**CSCDA**” means California Statewide Communities Development Authority, a joint exercise of powers authority that is duly organized and existing under and by virtue of the laws of the State.

“**District**” means the Hidden Valley Lake Community Services District, a Community Services District that is duly organized and existing under and by virtue of the laws of the State, including but not limited to Division 3 of the Title 6 of the California Government Code.

“**District Board**” means the governing board of the District.

“**Indenture**” means each indenture, trust agreement, fiscal agent agreement, lease, sublease, loan agreement, or other instrument pursuant to which Obligations are issued or incurred.

“**Member**” or “**Members**” means the members of the Authority from time to time as may be modified in accordance with this Agreement. As of the date of this Agreement, the Members are the District and CSCDA.

“**Obligations**” means bonds and any other evidence of indebtedness of the Authority authorized and issued pursuant to the Act.

“**State**” means the State of California.

**Section 2. Purpose.** This Agreement is made pursuant to the Act for the purpose of assisting in the financing and refinancing of capital improvement projects of the District and the financing of working capital for the District by exercising the powers referred to in this Agreement.

**Section 3. Term.** This Agreement becomes effective as of the date hereof and shall continue in full force and effect until terminated by a supplemental agreement of CSCDA and the District; *provided, however*, that in no event shall this Agreement terminate while any Obligations of the Authority remain outstanding under the terms of any Indenture or other instrument pursuant to which such Obligations are issued or incurred.

**Section 4. The Authority.**

(a) Creation of the Authority.

(1) There is hereby created pursuant to the Act an authority and public entity to be known as the “Hidden Valley Lake Community Services District Public Financing Authority.” As provided in the Act, the Authority shall be a public entity separate from the Members. The debts, liabilities and obligations of the Authority shall not constitute debts, liabilities or obligations of the Members.

(2) Within 30 days after the effective date of this Agreement or any amendment hereto, the Authority will cause a notice of this Agreement or amendment to be prepared and filed with the office of the California Secretary of State in the manner set forth in Section 6503.5 of the Act. Such notice shall also be filed with the office of the State Controller.

(3) In addition, as required by Section 53051 of the California Government Code, within 70 days after the effective date of this Agreement, the Authority shall file with the Secretary of State on a form prescribed by the Secretary of State and also with the County Clerk of Lake County, a statement of the following facts: (1) the full, legal name of the Authority; (2) the official mailing address of the Board; (3) the name and residence or business address of each member of the Board; and (4) the name, title and residence or business address of the Chair and Secretary of the Authority, and within 10 days after any change in the facts required to be stated pursuant to the foregoing, an amended statement containing such information shall be filed with the Secretary of State on a form prescribed by the Secretary of State and also with the County Clerk of Lake County.

(b) Governing Board.

(1) The Authority will be administered by the Board, which will consist of the members of the District Board. The term of office as a member of the Board will terminate when such member of the Board ceases to hold his or her respective seat on the District Board, and the successor to such seat on the District Board will automatically become a member of the Board upon assuming such office.

(2) Members of the Board will not receive any compensation for serving as such, but will be entitled to reimbursement for necessary expenses actually incurred in connection with serving as a member if the Board determines that such expenses will be reimbursed and there are unencumbered funds available for such purpose.

(c) Meetings of Board.

(1) Time and Place. The time and place for holding Board meetings shall be established, and may be changed at any time, by resolution of the Board. Initially, the Board shall conduct regular meetings on the same date, at the same time and at the same location as the regular meetings of the District Board; provided that the first regular meeting of the Board shall occur on October 17, 2023. Such regular meetings may occur either during or after the regular meetings of the District Board, but may not commence earlier than the starting time for the regular meetings of the District Board. If the Secretary does not post an agenda for a regular meeting pursuant to the Brown Act, then such failure to post shall be deemed to be a determination by the Chair that no items require discussion and, therefore, that the regular meeting has been cancelled, except as otherwise provided in the Brown Act. The Board may hold special meetings at any time and from time to time in accordance with law.

(2) Legal Notice. All regular and special meetings of the Board shall be called, noticed, held and conducted subject to the provisions of the Brown Act.

(3) Minutes. The Secretary of the Authority shall cause minutes of all meetings of the Board to be kept and shall, as soon as practicable after each meeting, cause a copy of the minutes to be forwarded to each member of the Board and to the Members.

(4) Quorum. A majority of the members of the Board shall constitute a quorum for the transaction of business, except that less than a quorum may adjourn meetings from time to time.

(d) Officers; Duties; Bonds.

(1) The officers of the Authority shall be the Chair, Vice Chair, Executive Director, Secretary and Treasurer. The Chair shall be the person serving as the President of the District Board; the Vice Chair shall be the person serving as the Vice President of the District Board; the Executive Director shall be the person serving as the General Manager of the District; the Treasurer shall be the Accounting Supervisor of the District; and the Secretary shall be the person serving as the Secretary of the District Board. The officers shall perform the duties normal to their respective offices and such other duties as may be imposed by the Board. The foregoing officers shall sign all contracts on behalf of the Authority and shall perform such other duties as may be imposed by the Board; provided that the Board may, by resolution, authorize other officers of the Authority to sign contracts on behalf of the Authority. The Vice Chair shall act, sign contracts, and perform all of the Chair's duties in the absence of the Chair. The Secretary shall perform such duties as may be imposed by the Board and cause a copy of this Agreement, and any amendment to this Agreement, to be filed with the California Secretary of State pursuant to the Act. These officers shall have such additional powers and duties as may be determined by the Board from time to time by resolution. The General Counsel for the District shall serve as the General Counsel of the Authority.

(2) Pursuant to Section 6505.6 of the Act, the Accounting Supervisor of the District is hereby designated as the Treasurer of the Authority. The Treasurer of the Authority is designated as the public officer or person who has charge of, handles, or has access to any property of the Authority, and such officer shall file an official bond in the amount of \$25,000 as required by section 6505.1 of the Act; provided, that such bond shall not be required if the Authority does not possess or own property or funds with an aggregate value of greater than \$500 (excluding amounts held by a trustee or other fiduciary in connection with any Obligations). The cost of the bond, if necessary, shall be paid by the District.

(3) So long as required by Sections 6505 and 6505.5 of the Act, the Treasurer of the Authority shall prepare or cause to be prepared: (a) a special audit as required pursuant to Section 6505 of the Act every year during the term of this Agreement; and (b) a report in writing on the first day of July, October, January and April of each year to the Board, the District and CSCDA, which report shall describe the amount of money held by the Treasurer of the Authority, the amount of receipts since the last such report and the amount paid out since the last such report (which may exclude amounts held by a trustee or other fiduciary in connection with any Obligations to the extent that such trustee or other fiduciary provides regular reports covering such amounts).

(4) The services of the officers shall be without compensation by the Authority. The District will provide such other administrative services as required by the Authority, and shall not receive economic remuneration from the Authority for the provision of such services.

(5) The Board shall have the power to appoint such other officers and employees as it may deem necessary and to retain independent counsel, consultants and accountants.

(6) All of the privileges and immunities from liability, exemptions from laws, ordinances and rules, all pension, relief, disability, worker's compensation and other benefits



which apply to the activities of officers, agents or employees of the Members when performing their respective functions within the territorial limits of their respective Member, shall apply to them to the same degree and extent while engaged in the performance of any of their functions and duties extraterritorially under the provisions of this Agreement.

(7) None of the officers, agents or employees, if any, directly employed by the Authority shall be deemed, by reason of their employment by the Authority, to be employed by any Member or, by reason of their employment by the Authority, to be subject to any of the requirements of any Member.

(8) The Members hereby confirm their intent and agree that, as provided in Section 4(a) hereof and in the Act, the debts, liabilities and obligations of the Authority shall not constitute debts, liabilities or obligations of the District or CSCDA, and they do not intend by the following sentence to impair this provision. Notwithstanding Section 4(a) hereof and the Act, the District and the Authority shall indemnify, defend and hold harmless CSCDA and each of CSCDA's officers, directors, employees, attorneys, Commission members and agents from and against any and all costs, expenses, losses, claims, damages and liabilities directly or indirectly arising out of or in connection with the activities of the Authority, including but not limited to any transaction or series of transactions undertaken by or for the benefit of the District. CSCDA may elect to defend itself in any such action with counsel of its choice, the reasonable fees of such counsel to be paid by the District. The Authority and the District shall be jointly and severally liable for any indemnity obligation owed to CSCDA or any other indemnified party under this paragraph. Notwithstanding the provisions of Section 895.6 of the California Government Code, the District shall not have any right to contribution from CSCDA. This paragraph (8) shall survive the termination of this Agreement.

(9) In any event, the Authority or the District shall cause all records regarding the Authority's formation, existence, operations, any Obligations issued or incurred by the Authority, obligations incurred by it and proceedings pertaining to its termination to be retained for at least six years following termination of the Authority or final payment of any Obligations issued or incurred by the Authority, whichever is later.

(10) Confirmation of officers shall be the first order of business at the first meeting of the Authority, regular or special, held in each calendar year.

(11) No Board member, officer, agent or employee of the Authority, without prior specific or general authority by a vote of the Board, shall have any power or authority to bind the Authority by any contract, to pledge its credit, or to render it liable for any purpose in any amount.

## **Section 5. Powers.**

(a) The Authority shall have any and all powers which are common powers of the Members, and the powers separately conferred by law upon the Authority. All such powers, whether common to the Parties or separately conferred by law upon the Authority, are specified as powers of the Authority except any such powers which are specifically prohibited to the Authority by applicable law. Except as otherwise set forth herein as permitted by law, the Authority's exercise of its powers is subject to the restrictions upon the manner of exercising the powers of the District.

(b) The Authority is hereby authorized, in its own name, to do all acts necessary or convenient for the exercise of its powers, including, but not limited to, any or all of the following:

to sue and be sued; to make and enter into contracts; to employ agents, consultants, attorneys, accountants and employees; to acquire, hold or dispose of property, whether real or personal, tangible or intangible, wherever located; to issue bonds or otherwise incur debts, liabilities or Obligations to the extent authorized by the Act or any other applicable provision of law and to pledge any property or revenues or the rights thereto as security for such Obligations.

(c) Notwithstanding the foregoing, the Authority shall have any additional powers conferred under the Act or under applicable law, insofar as such additional powers may be necessary to accomplish the purposes set forth in Section 2 hereof.

(d) Notwithstanding anything to the contrary in this Agreement, the Authority shall not have the power or the authority to enter into any retirement contract with any public retirement system (as defined in Section 6508.2 of the California Government Code) for any reason. The provision in this paragraph is intended to benefit the Members and to be a confirming irrevocable obligation of the Authority which may be enforced by the Members, individually or collectively.

**Section 6. Termination of Powers.** The Authority shall continue to exercise the powers herein conferred upon it until the termination of this Agreement in accordance with Section 3 hereof.

**Section 7. Fiscal Year.** Unless and until changed by resolution of the Board, the fiscal year of the Authority shall be the period from July 1 of each year to and including the following June 30, except for the first fiscal year which shall be the period from the date of this Agreement to June 30, 2024.

**Section 8. Disposition of Assets.** Upon termination of this Agreement pursuant to Section 3 hereof, any surplus money in possession of the Authority or on deposit in any fund or account of the Authority shall be returned in proportion to any contributions made as required by section 6512 of the Act. The Board is vested with all powers of the Authority for the purpose of concluding and dissolving the business affairs of the Authority. After rescission or termination of this Agreement pursuant to Section 3 hereof, all property of the Authority, both real and personal, shall be distributed to the District, subject to Section 9 hereof.

**Section 9. Contributions and Advances.** Contributions or advances of public funds and of personnel, equipment or property may be made to the Authority by the Members for any of the purposes of this Agreement. Payment of public funds may be made to defray the cost of any such contribution. Any such advance made in respect of a revenue-producing facility shall be made subject to repayment, and shall be repaid, in the manner agreed upon by the District or CSCDA, as the case may be, and the Authority at the time of making such advance, as provided by Section 6512.1 of the Act. It is mutually understood and agreed that neither the District nor CSCDA has any obligation to make advances or contributions to the Authority to provide for the costs and expenses of administration of the Authority, even though either may do so. The Members may allow the use of personnel, equipment or property in lieu of other contributions or advances to the Authority.

**Section 10. Obligations.**

(a) Authority to Issue or Incur Obligations. When authorized by the Act or other applicable provisions of law and by resolution of the Board, the Authority may issue or incur Obligations for the purpose of raising funds for the exercise of any of its powers or to otherwise carry

out its purposes under this Agreement. Said Obligations shall have such terms and conditions as are authorized by the Board.

(b) Limited Obligations.

(1) The Obligations, including the principal and any purchase price thereof, and the interest and premium, if any, thereon, shall be special obligations of the Authority payable solely from, and secured solely by, the revenues, funds and other assets pledged therefor under the applicable Indenture(s) and shall not constitute a charge against the general credit of the Authority or any Member. The Obligations shall not be secured by a legal or equitable pledge of, or lien or charge upon or security interest in, any property of the Authority or any of its income or receipts except the property, income and receipts pledged therefor under the applicable Indenture(s). The Obligations shall not constitute a debt, liability or obligation of the State or any public agency thereof, including any Member, other than the special obligation of the Authority as described above. Neither the faith and credit nor the taxing power of the State or any public agency thereof, including the Members, shall be pledged to the payment of the principal or purchase price of, or the premium, if any, or interest on the Obligations nor shall the State or any public agency or instrumentality thereof, including the Members, in any manner be obligated to make any appropriation for such payment. The Authority shall have no taxing power.

(2) No covenant or agreement contained in any Obligation or Indenture shall be deemed to be a covenant or agreement of any director, officer, agent or employee of the Authority or any Member, in his or her individual capacity, and no director or officer of the Authority executing an Obligation shall be liable personally on such Obligation or be subject to any personal liability or accountability by reason of the issuance of such Obligation.

**Section 11. Agreement not Exclusive.** This Agreement shall not be exclusive and shall not be deemed to amend or alter the terms of other agreements between the District and CSCDA, except as the terms of this Agreement shall conflict therewith, in which case the terms of this Agreement shall prevail.

**Section 12. Accounts and Reports.**

(a) Books and Records. All funds of the Authority shall be strictly accounted for in books of account and financial records maintained by the Authority, including a report of all receipts and disbursements. The Authority shall establish and maintain such funds and accounts as may be required by generally accepted accounting principles and by each Indenture for outstanding Obligations (to the extent such duties are not assigned to a trustee for owners of Obligations). The books and records of the Authority shall be open to inspection at all reasonable times by the Members and their representatives.

(b) Indentures. The Authority shall require that each Indenture provide that the trustee appointed thereunder shall establish suitable funds, furnish financial reports and provide suitable accounting procedures to carry out the provisions of such Indenture. Said trustee may be given such duties in said Indenture as may be desirable to carry out the requirements of this Section 12.

(c) Audits. The Treasurer of the Authority shall cause an independent audit to be made of the books of accounts and financial records of the Authority in compliance with the requirements of the Act. Any costs of the audit, including contracts with, or employment of, certified

public accountants or public accountants in making an audit pursuant to this Section 12, shall be borne by the Authority and shall be a charge against any unencumbered funds of the Authority available for that purpose.

(d) **Audit Reports.** The Treasurer of the Authority, as soon as practicable after the close of each Fiscal Year but in any event within the time necessary to comply with the requirements of the Act shall file a report of the audit performed pursuant to this Section 12 as required by the Act and shall send a copy of such report to public entities and persons in accordance with the requirements of the Act.

**Section 13. Funds.** Subject to the provisions of each Indenture for outstanding Obligations providing for a trustee to receive, have custody of and disburse funds which constitute Authority funds, the Treasurer of the Authority shall receive, have the custody of and disburse Authority funds pursuant to accounting procedures approved by the Board and shall make the disbursements required by this Agreement or otherwise necessary to carry out the provisions and purposes of this Agreement.

**Section 14. Conflict of Interest Code.** The Authority shall, by resolution, adopt a Conflict of Interest Code to the extent required by law. Such Conflict of Interest Code may be the conflict of interest code of the District.

**Section 15. Breach.** If default shall be made by the District or CSCDA in any covenant contained in this Agreement, such default shall not excuse either the District or CSCDA from fulfilling its obligations under this Agreement, and the District and CSCDA shall continue to be liable for the performance of all conditions herein contained. The District and CSCDA hereby declare that this Agreement is entered into for the benefit of the Authority created hereby and the District and CSCDA hereby grant to the Authority the right to enforce by whatever lawful means the Authority deems appropriate all of the obligations of each of the parties hereunder. Each and all of the remedies given to the Authority hereunder or by any law now or hereafter enacted are cumulative and the exercise of one right or remedy shall not impair the right of the Authority to any or all other remedies.

**Section 16. Notices.** Notices and other communications hereunder to the parties shall be sufficient if delivered to the clerk or secretary of the governing body of each party.

**Section 17. Withdrawals and Additions of Members.**

(a) **Withdrawals.** Any Member may withdraw from the Authority by filing with the Board a certified copy of a resolution of the governing body of the Member expressing its desire to so withdraw, whereupon the withdrawing Member shall no longer be considered a Member for any reason or purpose under this Agreement and its rights and obligations under this Agreement shall terminate. The withdrawal of a Member shall not affect the existence of the Authority nor the effectiveness of any Obligations of the Authority. If such withdrawal results in the termination of the Authority, such termination shall be subject to the limitations of Section 3 and the Member shall pay all of its outstanding obligations to the Authority prior to such termination becoming effective.

(b) **Additional Members.** Any public agency may be added as a party to this Agreement, and become a Member, by filing with the Board a certified copy of a resolution of the governing body of such public agency whereby it agrees to the provisions of this Agreement and requests to become a Member. The Board may accept or reject any such proposal in its sole discretion, and if accepted, such public agency shall become a Member when: (i) its admission is approved by a

vote of a majority of the Board voting on the matter; (ii) such public agency agrees to bear its future share of the costs and expenses incurred by the Authority in the course of its activities; and (iii) such public agency signs this Agreement. Upon satisfaction of the provisions of this clause (b), such public agency shall be a Member for all purposes of this Agreement. The effectiveness of such membership shall not constitute or require an amendment or modification of this Agreement.

**Section 18. Effectiveness.** This Agreement shall become effective and be in full force and effect and a legal, valid and binding obligation of CSCDA and the District, as the initial Members, when each party has executed a counterpart of this Agreement.

**Section 19. Severability.** Should any part, term, or provision of this Agreement be decided by the courts to be illegal or in conflict with any law of the State, or otherwise be rendered unenforceable or ineffectual, the validity of the remaining parts, terms or provisions hereof shall not be affected thereby.

**Section 20. Successors; Assignment.** This Agreement shall be binding upon and shall inure to the benefit of the successors of the parties. Except to the extent expressly provided herein, neither party may assign any right or obligation hereunder without the consent of the other.

**Section 21. Amendment of Agreement.** This Agreement may be amended by supplemental agreement executed by the Members at any time; provided, however, that this Agreement may be terminated only in accordance with Section 3 hereof; and provided further that such supplemental agreement shall be subject to any restrictions contained in any Obligations or documents related to any Obligations to which the Authority is a party.

**Section 22. Form of Approvals.** Whenever an approval is required in this Agreement, unless the context specifies otherwise, it shall be given, in the case of CSCDA, by resolution duly adopted by the governing board of CSCDA, and, in the case of the District, by resolution duly adopted by the District Board, and, in the case of the Authority, by resolution duly adopted by the Board. Whenever in this Agreement any consent or approval is required, the same shall not be unreasonably withheld.

**Section 23. Waiver of Personal Liability.** No member, officer, employee, attorney, agent or, with respect to CSCDA, Commission member, of the Authority, the District or CSCDA shall be individually or personally liable for any claims, losses, damages, costs, injury and liability of any kind, nature or description arising from the actions of the Authority or the actions undertaken pursuant to this Agreement, and the District shall defend such members, officers, employees, attorneys, agents or, with respect to CSCDA, Commission member, against any such claims, losses, damages, costs, injury and liability. Without limiting the generality of the foregoing, no member, officer, employee, attorney, agent or, with respect to CSCDA, Commission member, of the Authority or of any Member shall be personally liable on any Obligations or be subject to any personal liability or accountability by reason of the issuance of Obligations pursuant to the Act and this Agreement. To the full extent permitted by law, the Board shall provide for indemnification by the Authority of any person who is or was a member of the Board, or an officer, employee or other agent of the Authority, and who was or is a party or is threatened to be made a party to a proceeding by reason of the fact that such person is or was such a member of the Board, or an officer, employee or other agent of the Authority, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding, if such person acted in good faith and in the course and scope of his or her office, employment or agency. In the case of a criminal proceeding, the Board may provide for

indemnification and defense of a member of the Board, or an officer, employee or other agent of the Authority to the extent permitted by law.

**Section 24. Notices.** Notices to the District hereunder shall be sufficient if delivered to the General Manager, and notices to CSCDA hereunder shall be sufficient if delivered to CSCDA staff.

**Section 25. Section Headings.** All section headings contained herein are for convenience of reference only and are not intended to define or limit the scope of any provision of this Agreement.

**Section 26. Miscellaneous.**

(a) This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

(b) Where reference is made to duties to be performed for the Authority by a public official or employee, such duties may be performed by that person's duly authorized deputy or assistant. Where reference is made to actions to be taken by a Member, such action may be exercised through the officers, staff or employees of such Member, in the manner provided by law.

(c) This Agreement is made in the State of California, under the Constitution and laws of California and is to be construed as a contract made and to be performed in California.

(d) This Agreement is the complete and exclusive statement of the agreement among the parties with respect to the subject matter hereof, which supersedes and merges all prior proposals, understandings, and other agreements, whether oral, written, or implied in conduct, between the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their proper officers or officials thereunto duly authorized.

HIDDEN VALLEY LAKE COMMUNITY  
SERVICES DISTRICT

By \_\_\_\_\_  
Claude Brown, President to the Board

Attest:

\_\_\_\_\_  
Dennis White, General Manager /District  
Secretary

CALIFORNIA STATEWIDE  
COMMUNITIES DEVELOPMENT  
AUTHORITY

By: \_\_\_\_\_  
Authorized Signatory

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

**DATE:** September 19, 2023

**AGENDA ITEM:** Authorize the General Manager to Issue a Notice to Proceed to the Construction Contractor, CV Larsen

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**RECOMMENDATIONS:**

Authorize the GM to Issue a Notice to Proceed to the Construction Contractor, CV Larsen

**FINANCIAL IMPACT:**

Glass Fused Tanks:                      \$2,377,192.40

**BACKGROUND:**

As previously discussed at the August Finance Committee Meeting, Board of Directors Meeting, and the Projects workshop, the Tank 9 project is a priority. The construction contract has been awarded to CV Larsen, the lowest apparent bidder.

Staff wishes to have the GM authorized to issue the Notice to Proceed when appropriate. The attached Memorandum from GHD also appeared in last month's meetings. The highlighted section at the end of the document references the need for an authorized signator.

Encl: GHD Recommendation to Award Water Storage Tank Reliability Project





# Memorandum

August 02, 2023

<b>To</b>	Hidden Valley Lake Community Services District		
<b>From</b>	Michelle Davidson, GHD Steve McHaney, GHD	<b>Tel</b>	+1 707 443 8326
<b>Subject</b>	Recommendation to Award Water Storage Tank Reliability Project	<b>Project no.</b>	12586063

## Introduction

The District wished to replace the existing aging redwood Unit 9 tank due to its age, seismic vulnerabilities, and other factors. The District also wanted the ability to expand storage capacity by providing a second tank at the Unit 9 site. GHD completed the design of the site grading, two new tanks and associated site piping, new fencing and other improvements.

Initially, it was recommended by GHD that stainless steel be used for the tank material as this type of tank provides very long term service with low maintenance. Although more expensive initially, stainless steel provides a lower overall lifecycle cost. Stainless steel has been commercially available in a reasonable timeframe for tanks and GHD had previously bid projects with stainless steel tanks that were procured in a timely manner. However, during the bidding process, it became clear that availability of stainless steel for tanks had recently shifted and now the lead time could be over a year. Based on consultations with District Staff, GHD eliminated the stainless steel option and revised the tank type to bid factor coated steel as well as glass fused to steel as alternates.

Factory coated carbon steel is the standard tank type and typically the least expensive option. Coated tanks require regular inspection and recoating every 15 to 20 years. Glass fused to steel is a process where a permanent glass coating is fused to the steel plates in a furnace in the factory. While somewhat more expensive than standard coated steel, glass fused to steel does not require recoating and has nearly the same longevity as stainless steel.

To provide the District with flexibility in awarding the final project, GHD developed the bid to include a base bid portion and four alternates. The four alternates encompassed one or two tanks for either coated steel or glass fused to steel. Based on past funding agency requirements, GHD also included a deductive bid item for the value of the redwood salvaged from the demolition of the existing tank. To low bidder was evaluated based on the Total of the Base Bid, plus the value of all four Alternates, minus the deduct for the salvaged redwood. This approach ensured that each bid value would count in terms of determining low bidder. To proceed, the District would award the Base Bid, plus one of the Alternates, minus the deduct amount.

## Bid Results

Bids were opened at 2:00 p.m. via a Microsoft Teams Meeting. Five contractors submitted bids and the Total Bids (Base plus Additives minus Deduct) are summarized below:

Bidder	Total Bid	Apparent Low Bidder
Dowdle and Sons Mechanical	\$5,599,999.00	
Piazza Construction	\$9,415,000.00	
C.V. Larsen Co.	\$4,288,492.00	X
Stewart Engineering Inc.	\$7,904,488.00	
CWS Construction Group	\$6,986,520.00	

As can be seen in the table above, C.V. Larson Co. is the apparent low bidder. GHD reviewed their bid proposal and they are deemed both responsive (They met the standard for filling out the bid forms and providing the required information) and they are responsible (They are appropriately licensed and are not disbarred). Therefore C.V. Larson Co. is the apparent low bidder and the District should proceed with executing a contract with them. The next step in the process is for the District to issue the Notice of Award to the selected contractor, the contractor then procures the required bonds and insurance, and then the District formally issues the contract and the Notice to Proceed which initiates the construction process.

To issue the Notice of Award and then the Contract, the District needs to select the Alternate bid item to be paired with the based bid. The table below presents a summary of the C.V. Larson Co. bid:

Base Bid	\$957,694
A1. Tank 9A (1) 250,000 gallon Epoxy Coated Steel	\$495,161
A2. Tank 9A and 9B (2) 250,000 gallon Epoxy Coated Steel	\$1,071,342
A3. Tank 9A (1) 250,000 gallon Glass Fused to Steel	\$560,905
A4. Tank 9A and 9B (2) 250,000 gallon Glass Fused to Steel	\$1,203,390
Value of Redwood Lumber Salvaged From Deconstruction of the Existing Tank	\$0
<b>TOTAL BID</b>	<b>\$4,288,492</b>

The District will need to commit sufficient from grants, loans, and/or District reserves to cover the cost of the base bid plus the selected Alternate. It is also recommended that the District plan for a contingency fund of at least 10% of the total anticipated award amount to cover unforeseen circumstances and changes during construction.

Due to the longevity of glass fused to steel and the relatively nominal cost increase over the coated steel, it is recommended that the District Select the glass fused to steel option if the District has the funding. The District also needs to determine if it is preferable to construct one tank or two. The District initially initiated this project with the goal of constructing two tanks. The site is designed for two tanks and so the District could construct one tank now and add one tank later. However, GHD expects future costs for the second tank to be higher due to the need for a separate contractor mobilization and likely material and labor cost increases. Therefore, if the District would like to construct two tanks, GHD recommends selecting the base bid and one of the two tank Alternate options.

## Notice of Award Form

Attached is the Notice of Award Form that has been partially prepared with the Contractor's information. The District will need to finalize the form based on the selected Alternate. The Notice of Award should be formally authorized by the board including authorizing a signer on behalf of the board. It is also recommended that the board authorized the signer to execute the associated Contract and Notice to Proceed as soon as contractor has provided the required bonds and insurance.

Regards



**Michelle Davidson**  
Project Manager



**Steve McHaney**  
Senior Engineer

**NOTICE TO PROCEED**

TO: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PROJECT: HVLCSD Water Storage Reliability Project

You are hereby notified to commence Work in accordance with the Agreement on or before the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, and you are to complete the Work within 120 consecutive working days thereafter.

The date of completion of all Work is therefore \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_.

You are required to return an acknowledged copy of this NOTICE OF PROCEED to the OWNER.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

Owner: Hidden Valley Lake Community Services District

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

\_\_\_\_\_  
\_\_\_\_\_

**ACCEPTANCE OF NOTICE**

Receipt of the above NOTICE TO PROCEED is hereby acknowledged by:

\_\_\_\_\_  
(Name of Contractor)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

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