



**Hidden Valley Lake Community Services District  
Regular Board Meeting  
Tuesday, November 15, 2022 – 7:00 PM  
19400 Hartmann Road, Hidden Valley Lake, Ca.**

To join the meeting by teleconference, go to [www.hvllcsd.org](http://www.hvllcsd.org) select the November 15, 2022, 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 October 11, 2022, Finance Committee Meeting Minutes.
  - B. **MINUTES**: Approval of the October 13, 2022, Emergency Preparedness Committee Meeting Minutes.
  - C. **MINUTES**: Approval of the October 18, 2022, Regular Board of Directors Meeting Minutes.
  - D. **DISBURSEMENTS**: Check #1163 - #1234 including drafts and payroll for a total of \$273,840.18.
- 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 Committees
  - Field Operations Report

Projects Update  
General Managers Report

- 9) **DISCUSSION AND POSSIBLE ACTION:** Approve Agreement with CalPERS for OPEB Trust, Delegate Authority for Disbursements, Plan Contributing Amounts, and Select Investment Risk Level Strategy 1
- 10) **DISCUSSION AND POSSIBLE ACTION:** Approve Resolution 2022-11, Modifying District Retirees Health Benefits for New Employees Effective Immediately Upon Adoption
- 11) **PUBLIC COMMENT**
- 12) **BOARD MEMBER COMMENT**
- 13) **ADJOURN**

Public records are available upon request. Board Packets are posted on our website at [www.hvlcsd.org/meetings](http://www.hvlcsd.org/meetings) . In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting, please contact the District Office at (707)987-9201 at least 48 hours prior to the scheduled meeting.

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  
FINANCE COMMITTEE  
Tuesday October 11, 2022 – 12:30 P.M.  
Meeting Minutes**

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

Present were:

Director Jim Freeman

Director Gary Graves

Dennis White, General Manager

Penny Cuadras, Administrative Services Manager

Trish Wilkinson, Accounting Supervisor

Alyssa Gordon, Project Manager - Via Teleconference

**CALL TO ORDER**

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

**APPROVAL OF AGENDA**

Motion by Director Freeman to approve the October 11, 2022, Finance Committee agenda as presented.  
Seconded by Director Graves

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

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

**REVIEW AND POSSIBLE RECOMMENDATION:**

**Monthly Financial Reports & Disbursements**

The Committee reviewed and discussed the financial reports for the period ending September 30, 2022. Staff addressed inquiries as presented by the committee.

**REVIEW AND POSSIBLE RECOMMENDATION:**

**Projects Update**

Update provided by Alyssa Gordon.

**REVIEW AND POSSIBLE RECOMMENDATION:**

**Adopt Resolution 2022-10 Award of Contract to Bennett Engineering for the Planning, Engineering and Design for the DSIRC Project**

Staff to contact previous clients for reference of work and include in the Board Staff Report. The Committee will make a recommendation based on references.

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

Members of the committee expressed appreciation of staff.

**ADJOURNMENT**

Motion by Director Freeman to adjourn the meeting at 1:03 p.m. Seconded by Director Graves

Motion carries to adjourn the meeting at 1:03 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
EMERGENCY PREPAREDNESS COMMITTEE  
October 13, 2022 – 9:00 a.m.  
Meeting Minutes**

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

Present were:

Director Lieberman

Dennis White, General Manager

Penny Cuadras, Administrative Services Manager

**CALL TO ORDER**

The meeting was called to order at 9:00 p.m. by Director Lieberman.

**APPROVAL OF AGENDA**

Motion by General Manager, Dennis White to approve the October 13, 2022, Emergency Preparedness Committee agenda as presented. Seconded by Director Lieberman

**REVIEW AND POSSIBLE RECOMMENDATION:**

**EPA Earthquake Resilience Workshop**

Committee will provide a recap of the workshop at the next Emergency Preparedness Committee meeting.

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

No Comment

**ADJOURNMENT**

Motion by Director Lieberman to adjourn the meeting at 9:03 a.m.



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

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

**Directors Present:**

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

**Staff Present:**

General Manager, Dennis White  
Administrative Services Manager, Penny Cuadras  
Accounting Supervisor, Trish Wilkinson  
Project Manager, Alyssa Gordon

**Also Present:**

Karen Lookingbill, Outreach & Support Manager CalPERS  
Darren Lathrop, CalPERS  
Lo Lee, CalPERS

**CALL TO ORDER**

The meeting was called to order at 7:01 p.m. by Director Graves.

**APPROVAL OF AGENDA**

Moved by Director Millerick to approve the October 18, 2022, Regular Board Agenda.  
Seconded by Director Lieberman.

**Roll Call Vote:**

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to approve the October 18, 2022, Regular Board Agenda.

**PRESENTATION: OPEB 115 Trust presented by Karen Lookingbill, CalPERS**

**CONSENT CALENDAR**

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

- A. MINUTES:** Approval of the September 13, 2022, Finance Committee Meeting Minutes.
- B. MINUTES:** Approval of the September 14, 2022, Personnel Committee Meeting Minutes.
- C. MINUTES:** Approval of the September 20, 2022, Regular Board of Directors Meeting Minutes.
- D. DISBURSEMENTS:** Check #039434 - #039493 & Check #1151 – 1162 including drafts and payroll for a total of \$322,662.25.

## **BOARD COMMITTEE REPORTS**

Finance Committee: Met 9/13 report provided as agenda item

Personnel Committee: Met 9/14 report provided as agenda item

Emergency Preparedness Committee: Met 10/13 Report provided by Director Lieberman, Earthquake Resilience Workshop

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 Questions

Administration/Customer Services Report: Two customers remain in the lock-off process

Field Operation Report: To date 1000 AMI Meters have been installed, recharge rates look good, well depth @ 200ft, screen at 110ft

ACWA State Legislative Committee: No Questions

Projects Update: Update provided by Alyssa Gordon

General Manager Report: The General Manager discussed items in his report and responded to all inquiries.

## **DISCUSSION AND POSSIBLE ACTION:**

**Authorize the General Manager to allocate \$25,000 annually over a four-year period for the OPEB 115 Trust with CalPERS**

Tabled, Staff to present complete Resolution and Actuary Report at the November Board meeting.

## **DISCUSSION AND POSSIBLE ACTION:**

**Adopt Resolution 2022-10 Award of Contract to Bennett Engineering for the Planning, Engineering and Design for the DSIRC Project**

Motion by Director Freeman to Adopt Resolution 2022-10 Award of Contract to Bennett Engineering for the Planning, Engineering and Design for the DSIRC Project.

Seconded by Director Millerick.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries to Adopt Resolution 2022-10 Award of Contract to Bennett Engineering for the Planning, Engineering and Design for the DSIRC Project

## **PUBLIC COMMENT**

No Public Comment.

## **BOARD MEMBER COMMENT**

Director Graves thanked staff for their continued hard work and dedication to the district.

## **ADJOURNMENT**

On a motion made by Director Freeman to adjourn the meeting. Seconded by Director Millerick. the Board voted unanimously to adjourn the meeting at 8:26 p.m.

Roll Call Vote:

AYES: (5) Directors Brown, Freeman, Lieberman, Millerick, and 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
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	39.40
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	118.44
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	4,093.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,867.84
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	2,434.00
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	113.96
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	234.88
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	277.75
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	18,744.19
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,002.10
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	4,016.41
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	530.55
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,463.21
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	969.20
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	121.41
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	27.18
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,461.20
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	597.13
01-2630	COURT-ORDERED DEBT COLLEC			N		FUND TOTAL FOR VENDOR	144.01
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	122.35
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,038.00
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	288.56
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	100.03
01-2788	GHD			N		FUND TOTAL FOR VENDOR	5,576.89
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,531.05
01-2817	MIKSIS SERVICES, INC.			N		FUND TOTAL FOR VENDOR	3,820.00

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
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,909.50
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,450.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	1,042.50
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	845.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	20.38
01-2884	FAHRENHEIT HEATING & AIR			N		FUND TOTAL FOR VENDOR	2,380.50
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	117.20
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.00
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	5,556.44
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	507.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,051.02
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	207.41
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,398.54
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	446.42
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	551.00
01-3057	HERO RENTS			N		FUND TOTAL FOR VENDOR	646.57
01-3058	NATHAN REESE			N		FUND TOTAL FOR VENDOR	186.51
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	281.47
01-3068	WILLETTA CALLAGHAN			N		FUND TOTAL FOR VENDOR	59.37
01-3070	JESSIKA HARRISON			N		FUND TOTAL FOR VENDOR	281.57
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	600.00
01-3072	LAKE COUNTY SHERIFF'S OFF			N		FUND TOTAL FOR VENDOR	84.10
01-8	AT&T			N		FUND TOTAL FOR VENDOR	147.78
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	4,486.52

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	466.14
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	118.44
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	4,093.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,842.78
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	8,222.00
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	113.96
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	234.88
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	277.74
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	463.75
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	19,010.65
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,988.63
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	6,361.77
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	530.56
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,306.19
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	969.18
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	45.02
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	27.18
01-2567	ASSOCIATION OF CALIFORNIA			N		FUND TOTAL FOR VENDOR	16,860.00
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,461.20
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	597.13
01-2630	COURT-ORDERED DEBT COLLEC			N		FUND TOTAL FOR VENDOR	144.01
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	122.34
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	325.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	1,519.94
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	288.56
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	100.03

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
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,721.41
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	855.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,450.00
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	845.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	14,702.32
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	20.38
01-2884	FAHRENHEIT HEATING & AIR			N		FUND TOTAL FOR VENDOR	2,380.50
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	134.18
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	507.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,051.00
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	132.22
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	207.41
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,398.54
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	446.42
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	551.00
01-3057	HERO RENTS			N		FUND TOTAL FOR VENDOR	646.56
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	310.69
01-3068	WILLETTA CALLAGHAN			N		FUND TOTAL FOR VENDOR	59.38
01-3070	JESSIKA HARRISON			N		FUND TOTAL FOR VENDOR	34.75
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	600.00
01-3072	LAKE COUNTY SHERIFF'S OFF			N		FUND TOTAL FOR VENDOR	84.10
01-8	AT&T			N		FUND TOTAL FOR VENDOR	147.78
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	11,808.34

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	39.09
*** FUND TOTALS ***						39.09
*** REPORT TOTALS ***			207,523.57			207,523.57

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	107.94
120 2088	SURVIVOR BENEFITS - PERS	13.95
120 2089	WAGE ASSIGNMENTS	228.11
120 2090	PERS PAYABLE	2,818.13
120 2091	FIT PAYABLE	2,778.36
120 2092	CIT PAYABLE	1,334.17
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	596.26
120 2095	S D I PAYABLE	452.37
120 2099	DEFERRED COMP - 457 PLAN	1,450.00
120 5-00-5020	EMPLOYEE BENEFITS	1,343.12
120 5-00-5060	GASOLINE, OIL & FUEL	2,051.02
120 5-00-5061	VEHICLE MAINT	1,498.57
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	4,312.94
120 5-00-5092	POSTAGE & SHIPPING	645.81
120 5-00-5121	LEGAL SERVICES	1,996.00
120 5-00-5122	ENGINEERING SERVICES	5,576.89
120 5-00-5130	PRINTING & PUBLICATION	535.23
120 5-00-5145	EQUIPMENT RENTAL	1,040.68
120 5-00-5148	OPERATING SUPPLIES	6,117.97
120 5-00-5150	REPAIR & REPLACE	13,206.28
120 5-00-5155	MAINT BLDG & GROUNDS	202.50
120 5-00-5156	CUSTODIAL SERVICES	1,038.00
120 5-00-5191	TELEPHONE	1,024.79
120 5-00-5192	ELECTRICITY	4,486.52
120 5-00-5193	OTHER UTILITIES	277.75
120 5-00-5194	IT SERVICES	2,968.20
120 5-00-5195	ENV/MONITORING	4,909.50
120 5-00-5315	SAFETY EQUIPMENT	160.00

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#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5545	RECORDING FEES	110.00
120 5-10-5010	SALARIES & WAGES	314.85
120 5-10-5020	EMPLOYEE BENEFITS	5,891.14
120 5-10-5021	RETIREMENT BENEFITS	1,829.59
120 5-10-5090	OFFICE SUPPLIES	190.50
120 5-10-5170	TRAVEL MILEAGE	156.71
120 5-10-5175	EDUCATION / SEMINARS	405.44
120 5-10-5179	ADM MISC EXPENSES	88.04
120 5-30-5010	SALARIES & WAGES	317.38
120 5-30-5020	EMPLOYEE BENEFITS	10,620.27
120 5-30-5021	RETIREMENT BENEFITS	1,801.54
120 5-30-5022	CLOTHING ALLOWANCE	370.14
120 5-30-5090	OFFICE SUPPLIES	132.18
120 5-30-5170	TRAVEL MILEAGE	403.07
120 5-30-5175	EDUCATION / SEMINARS	577.45
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	1,988.47
120 5-70-7201	REGULATORY COMPLIANCE	1,042.50
	** FUND TOTAL **	89,444.98
130 1052	ACCTS REC WATER USE	426.74
130 2075	AFLAC	107.94
130 2088	SURVIVOR BENEFITS - PERS	13.95
130 2089	WAGE ASSIGNMENTS	228.11
130 2090	PERS PAYABLE	2,764.89
130 2091	FIT PAYABLE	2,795.23
130 2092	CIT PAYABLE	1,320.62
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	581.31
130 2095	S D I PAYABLE	440.92
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,450.00
130 5-00-5020	EMPLOYEE BENEFITS	1,343.12
130 5-00-5060	GASOLINE, OIL & FUEL	2,051.00
130 5-00-5061	VEHICLE MAINT	1,498.57
130 5-00-5074	INSURANCE	266.46
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	21,172.94
130 5-00-5092	POSTAGE & SHIPPING	645.79
130 5-00-5121	LEGAL SERVICES	1,996.00
130 5-00-5123	OTHER PROFESSIONAL SERVICES	463.75
130 5-00-5130	PRINTING & PUBLICATION	455.41
130 5-00-5145	EQUIPMENT RENTAL	988.15
130 5-00-5148	OPERATING SUPPLIES	39.13
130 5-00-5150	REPAIR & REPLACE	20,372.51
130 5-00-5155	MAINT BLDG & GROUNDS	202.50
130 5-00-5156	CUSTODIAL SERVICES	325.00
130 5-00-5191	TELEPHONE	1,024.79
130 5-00-5192	ELECTRICITY	11,808.34

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

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5193	OTHER UTILITIES	277.74
130 5-00-5194	IT SERVICES	4,156.35
130 5-00-5195	ENV/MONITORING	855.00
130 5-00-5315	SAFETY EQUIPMENT	160.00
130 5-00-5545	RECORDING FEES	110.00
130 5-10-5010	SALARIES & WAGES	314.73
130 5-10-5020	EMPLOYEE BENEFITS	5,891.13
130 5-10-5021	RETIREMENT BENEFITS	1,829.53
130 5-10-5090	OFFICE SUPPLIES	190.47
130 5-10-5170	TRAVEL MILEAGE	156.71
130 5-10-5175	EDUCATION / SEMINARS	405.45
130 5-10-5179	ADM MISC EXPENSES	88.03
130 5-30-5010	SALARIES & WAGES	302.16
130 5-30-5020	EMPLOYEE BENEFITS	10,620.22
130 5-30-5021	RETIREMENT BENEFITS	1,697.82
130 5-30-5022	CLOTHING ALLOWANCE	370.11
130 5-30-5090	OFFICE SUPPLIES	132.17
130 5-30-5170	TRAVEL MILEAGE	132.22
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	1,988.47
130 5-70-7204	RELIABLE WATER SUPPLY	13,543.42
	** FUND TOTAL **	118,039.50
140 5-00-5192	ELECTRICITY	39.09
	** FUND TOTAL **	39.09

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\*\* TOTAL \*\* 207,523.57

NO ERRORS

SELECTION CRITERIA

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

REPORTING: PAID ITEMS ,G/L DIST

=====PAYMENT DATES=====      =====ITEM DATES=====      =====POSTING DATES=====  
PAID ITEMS DATES      : 10/01/2022 THRU 10/31/2022      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: OCTOBER 31ST, 2022

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,110,648.00</u>	<u>174,899.55</u>	<u>774,508.39</u>	<u>1,336,139.61</u>	<u>36.70</u>
TOTAL REVENUES	<u>2,110,648.00</u>	<u>174,899.55</u>	<u>774,508.39</u>	<u>1,336,139.61</u>	<u>36.70</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	973,522.00	55,195.92	389,857.56	583,664.44	40.05
ADMINISTRATION	457,701.00	27,868.65	182,304.93	275,396.07	39.83
FIELD	492,852.00	36,107.80	192,765.56	300,086.44	39.11
DIRECTORS	34,159.00	2,158.54	8,775.52	25,383.48	25.69
CAPITAL PROJECTS & EQUIP	<u>532,500.00</u>	<u>1,042.50</u>	<u>4,675.00</u>	<u>527,825.00</u>	<u>0.88</u>
TOTAL EXPENDITURES	<u>2,490,734.00</u>	<u>122,373.41</u>	<u>778,378.57</u>	<u>1,712,355.43</u>	<u>31.25</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 380,086.00)	52,526.14	( 3,870.18)	( 376,215.82)	1.02

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

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	100.00	200.00	800.00	20.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	0.00	2,566.20	2,933.80	46.66
120-4050 SALES OF RECLAIMED WATER	154,542.00	11,353.22	88,017.65	66,524.35	56.95
120-4111 COMM SEWER USE	85,538.00	6,765.52	34,165.69	51,372.31	39.94
120-4112 GOV'T SEWER USE	1,200.00	109.14	436.56	763.44	36.38
120-4116 SEWER USE CHARGES	1,836,418.00	153,529.59	618,944.59	1,217,473.41	33.70
120-4210 LATE FEE	22,000.00	3,006.18	11,949.11	10,050.89	54.31
120-4300 MISC INCOME	2,500.00	0.00	3.60	2,496.40	0.14
120-4310 OTHER INCOME	1,450.00	35.90	672.01	777.99	46.35
120-4320 FEMA/CalOES GRANTS	0.00	0.00	1,969.00 (	1,969.00)	0.00
120-4325 GRANTS	0.00	0.00	15,440.42 (	15,440.42)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	500.00	0.00	143.56	356.44	28.71
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,110,648.00</b>	<b>174,899.55</b>	<b>774,508.39</b>	<b>1,336,139.61</b>	<b>36.70</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2022

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	1,343.12	2,579.96 (	2,579.96)	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	12,000.00	0.00	10,023.65	1,976.35	83.53
120-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00 (	671.57)	1,343.09	7,108.91	15.89
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	2,051.02	6,859.09	23,140.91	22.86
120-5-00-5061 VEHICLE MAINT	26,415.00	1,496.57	10,202.39	16,212.61	38.62
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	104,000.00	0.00	104,101.25 (	101.25)	100.10
120-5-00-5075 BANK FEES	30,000.00	2,367.72	8,398.17	21,601.83	27.99
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	4,312.94	5,030.67	5,969.33	45.73
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	645.81	2,086.07	6,913.93	23.18
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	12,000.00	1,996.00	7,557.25	4,442.75	62.98
120-5-00-5122 ENGINEERING SERVICES	49,000.00	5,576.89	12,464.28	36,535.72	25.44
120-5-00-5123 OTHER PROFESSIONAL SERVICE	10,000.00	0.00	1,106.00	8,894.00	11.06
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	6,000.00	535.23	1,501.57	4,498.43	25.03
120-5-00-5135 NEWSLETTER	1,000.00	0.00	97.50	902.50	9.75
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	1,040.68	2,414.27	2,585.73	48.29
120-5-00-5148 OPERATING SUPPLIES	50,000.00	6,117.97	22,820.36	27,179.64	45.64
120-5-00-5150 REPAIR & REPLACE	180,000.00	13,206.28	26,828.50	153,171.50	14.90
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	3,410.06	8,589.94	28.42
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	1,038.00	3,386.00	14,114.00	19.35
120-5-00-5157 SECURITY	1,000.00	0.00	0.00	1,000.00	0.00
120-5-00-5160 SLUDGE DISPOSAL	35,000.00	0.00	17,148.74	17,851.26	49.00
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	15,000.00	1,024.79	4,270.18	10,729.82	28.47
120-5-00-5192 ELECTRICITY	155,000.00	4,486.52	23,364.83	131,635.17	15.07
120-5-00-5193 OTHER UTILITIES	3,500.00	277.75	833.25	2,666.75	23.81
120-5-00-5194 IT SERVICES	35,000.00	2,968.20	17,303.61	17,696.39	49.44
120-5-00-5195 ENV/MONITORING	40,000.00	4,909.50	16,845.25	23,154.75	42.11
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	60.10	1,139.90	5.01
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	778.38	421.62	64.87
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	160.00	1,635.59	1,864.41	46.73
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
120-5-00-5545 RECORDING FEES	250.00	110.00	170.00	80.00	68.00
120-5-00-5580 TRANSFERS OUT	32,205.00	0.00	25,237.50	6,967.50	78.37
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

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

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
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
TOTAL NON-DEPARTMENTAL	973,522.00	55,195.92	389,857.56	583,664.44	40.05

AS OF: OCTOBER 31ST, 2022

## 120-SEWER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	289,065.00	19,307.23	113,732.48	175,332.52	39.34
120-5-10-5020 EMPLOYEE BENEFITS	93,926.00	5,891.14	24,908.89	69,017.11	26.52
120-5-10-5021 RETIREMENT BENEFITS	59,860.00	1,829.59	41,294.16	18,565.84	68.98
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	190.50	754.58	3,245.42	18.86
120-5-10-5170 TRAVEL MILEAGE	5,000.00	156.71	642.06	4,357.94	12.84
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	405.44	807.94	4,192.06	16.16
120-5-10-5179 ADM MISC EXPENSES	350.00	88.04	164.82	185.18	47.09
<b>TOTAL ADMINISTRATION</b>	<b>457,701.00</b>	<b>27,868.65</b>	<b>182,304.93</b>	<b>275,396.07</b>	<b>39.83</b>

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

120-SEWER ENTERPRISE FUND  
FIELD  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	302,326.00	22,203.15	108,924.25	193,401.75	36.03
120-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,620.27	40,273.53	82,342.47	32.85
120-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,801.54	39,813.19	18,096.81	68.75
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	370.14	496.13	2,003.87	19.85
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	155.00	1,345.00	10.33
120-5-30-5090 OFFICE SUPPLIES	1,000.00	132.18	475.22	524.78	47.52
120-5-30-5170 TRAVEL MILEAGE	1,000.00	403.07	650.79	349.21	65.08
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	577.45	1,977.45	2,022.55	49.44
<b>TOTAL FIELD</b>	<b>492,852.00</b>	<b>36,107.80</b>	<b>192,765.56</b>	<b>300,086.44</b>	<b>39.11</b>

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

120-SEWER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,076.60	1,923.40	35.89
120-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	27.00	203.00	11.74
120-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	1,882.64	7,530.56	18,098.44	29.38
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	141.36	1,358.64	9.42
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
<b>TOTAL DIRECTORS</b>	<b>34,159.00</b>	<b>2,158.54</b>	<b>8,775.52</b>	<b>25,383.48</b>	<b>25.69</b>

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

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	385,000.00	1,042.50	4,562.50	380,437.50	1.19
120-5-70-7202 DISASTER MITIGATION	100,000.00	0.00	112.50	99,887.50	0.11
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	22,500.00	0.00	0.00	22,500.00	0.00
120-5-70-7206 RECORDS RETENTION	25,000.00	0.00	0.00	25,000.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>532,500.00</b>	<b>1,042.50</b>	<b>4,675.00</b>	<b>527,825.00</b>	<b>0.88</b>
<b>TOTAL EXPENDITURES</b>	<b>2,490,734.00</b>	<b>122,373.41</b>	<b>778,378.57</b>	<b>1,712,355.43</b>	<b>31.25</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 380,086.00)</b>	<b>52,526.14</b>	<b>( 3,870.18)</b>	<b>( 376,215.82)</b>	<b>1.02</b>

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



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

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>3,084,096.00</u>	<u>243,604.99</u>	<u>1,145,022.56</u>	<u>1,939,073.44</u>	<u>37.13</u>
TOTAL REVENUES	<u>3,084,096.00</u>	<u>243,604.99</u>	<u>1,145,022.56</u>	<u>1,939,073.44</u>	<u>37.13</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,223,181.00	71,870.55	340,047.77	883,133.23	27.80
ADMINISTRATION	455,901.00	27,868.51	182,304.83	273,596.17	39.99
FIELD	492,952.00	34,095.07	181,234.12	311,717.88	36.77
DIRECTORS	35,559.00	2,158.47	9,040.24	26,518.76	25.42
CAPITAL PROJECTS & EQUIP	<u>1,050,000.00</u>	<u>13,543.42</u>	<u>17,223.52</u>	<u>1,032,776.48</u>	<u>1.64</u>
TOTAL EXPENDITURES	<u>3,257,593.00</u>	<u>149,536.02</u>	<u>729,850.48</u>	<u>2,527,742.52</u>	<u>22.40</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 173,497.00)	94,068.97	415,172.08	( 588,669.08)	239.30-

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

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	630.00	3,085.00	1,915.00	61.70
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	3,290.00	459.00	918.00	2,372.00	27.90
130-4040 LIEN RECORDING FEES	1,200.00	0.00	731.28	468.72	60.94
130-4045 AVAILABILITY FEES	22,000.00	0.00	10,264.80	11,735.20	46.66
130-4110 COMM WATER USE	144,786.00	7,414.17	34,931.84	109,854.16	24.13
130-4111 BULK WATER SALES	7,500.00	157.30	37,375.47 (	29,875.47)	498.34
130-4112 GOV'T WATER USE	6,500.00	698.05	2,694.57	3,805.43	41.45
130-4115 WATER USE	2,848,200.00	228,829.32	1,031,178.64	1,817,021.36	36.20
130-4210 LATE FEE	32,000.00	5,117.15	20,405.69	11,594.31	63.77
130-4215 RETURNED CHECK FEE	500.00	300.00	500.00	0.00	100.00
130-4300 MISC INCOME	1,500.00	0.00	103.60	1,396.40	6.91
130-4310 OTHER INCOME	100.00	0.00	600.21 (	500.21)	600.21
130-4320 FEMA/CalOES GRANTS	0.00	0.00	1,969.00 (	1,969.00)	0.00
130-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	9,720.00	0.00	0.00	9,720.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,800.00	0.00	264.46	1,535.54	14.69
130-4580 TRANSFER IN	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,084,096.00</b>	<b>243,604.99</b>	<b>1,145,022.56</b>	<b>1,939,073.44</b>	<b>37.13</b>

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

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	1,343.12	2,579.95 (	2,579.95)	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	10,500.00	0.00	10,023.66	476.34	95.46
130-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00 (	671.55)	1,343.15	7,108.85	15.89
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	2,051.00	6,859.13	23,140.87	22.86
130-5-00-5061 VEHICLE MAINT	25,000.00	1,496.57	10,202.36	14,797.64	40.81
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	104,000.00	266.46	104,367.70 (	367.70)	100.35
130-5-00-5075 BANK FEES	30,000.00	2,367.72	8,398.15	21,601.85	27.99
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	21,172.94	23,127.67	4,872.33	82.60
130-5-00-5092 POSTAGE & SHIPPING	7,500.00	645.79	2,086.04	5,413.96	27.81
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	1,996.00	7,977.25	22,022.75	26.59
130-5-00-5122 ENGINEERING SERVICES	65,000.00	0.00	0.00	65,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000.00	463.75	1,963.50	13,036.50	13.09
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	600.00	14,400.00	4.00
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	455.41	1,421.72	6,078.28	18.96
130-5-00-5135 NEWSLETTER	1,200.00	0.00	97.50	1,102.50	8.13
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	988.15	1,979.50	33,020.50	5.66
130-5-00-5148 OPERATING SUPPLIES	7,500.00	39.13	556.38	6,943.62	7.42
130-5-00-5150 REPAIR & REPLACE	225,000.00	20,336.34	47,253.64	177,746.36	21.00
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	202.50	3,410.05	11,589.95	22.73
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	325.00	1,179.00	3,821.00	23.58
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	15,000.00	1,024.79	4,270.16	10,729.84	28.47
130-5-00-5192 ELECTRICITY	200,000.00	11,808.34	73,554.74	126,445.26	36.78
130-5-00-5193 OTHER UTILITIES	3,600.00	277.74	833.22	2,766.78	23.15
130-5-00-5194 IT SERVICES	55,000.00	4,156.35	20,664.23	34,335.77	37.57
130-5-00-5195 ENV/MONITORING	20,000.00	855.00	2,655.00	17,345.00	13.28
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	60.10	939.90	6.01
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	778.38	221.62	77.84
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	160.00	1,635.59	3,364.41	32.71
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	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	110.00	170.00	80.00	68.00
130-5-00-5580 TRANSFERS OUT	96,979.00	0.00	0.00	96,979.00	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

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

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	30,000.00	0.00	0.00	30,000.00	0.00
TOTAL NON-DEPARTMENTAL	1,223,181.00	71,870.55	340,047.77	883,133.23	27.80

AS OF: OCTOBER 31ST, 2022

## 130-WATER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	289,065.00	19,307.19	113,732.75	175,332.25	39.35
130-5-10-5020 EMPLOYEE BENEFITS	93,926.00	5,891.13	24,908.84	69,017.16	26.52
130-5-10-5021 RETIREMENT BENEFITS	59,860.00	1,829.53	41,293.97	18,566.03	68.98
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	190.47	754.47	3,245.53	18.86
130-5-10-5170 TRAVEL MILEAGE	4,000.00	156.71	642.06	3,357.94	16.05
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	405.45	807.95	3,692.05	17.95
130-5-10-5179 ADM MISC EXPENSES	350.00	88.03	164.79	185.21	47.08
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>455,901.00</b>	<b>27,868.51</b>	<b>182,304.83</b>	<b>273,596.17</b>	<b>39.99</b>

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

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	302,326.00	21,142.53	100,037.87	202,288.13	33.09
130-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,620.22	40,273.35	82,342.65	32.85
130-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,697.82	39,255.28	18,654.72	67.79
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	370.11	496.10	2,003.90	19.84
130-5-30-5063 CERTIFICATIONS	600.00	0.00	0.00	600.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	132.17	791.58	208.42	79.16
130-5-30-5170 TRAVEL MILEAGE	2,000.00	132.22	379.94	1,620.06	19.00
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>492,952.00</b>	<b>34,095.07</b>	<b>181,234.12</b>	<b>311,717.88</b>	<b>36.77</b>

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

## 130-WATER ENTERPRISE FUND

## DIRECTORS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,076.40	1,923.60	35.88
130-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	27.00	203.00	11.74
130-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	1,882.62	7,530.48	18,098.52	29.38
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	265.00 (	65.00)	132.50
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	141.36	1,358.64	9.42
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>35,559.00</b>	<b>2,158.47</b>	<b>9,040.24</b>	<b>26,518.76</b>	<b>25.42</b>

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

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	75,000.00	0.00	0.00	75,000.00	0.00
130-5-70-7202 DISASTER MITIGATION	200,000.00	0.00	482.50	199,517.50	0.24
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	700,000.00	13,543.42	16,741.02	683,258.98	2.39
130-5-70-7205 RISK MANAGEMENT	50,000.00	0.00	0.00	50,000.00	0.00
130-5-70-7206 RECORDS RETENTION	25,000.00	0.00	0.00	25,000.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>1,050,000.00</b>	<b>13,543.42</b>	<b>17,223.52</b>	<b>1,032,776.48</b>	<b>1.64</b>
<b>TOTAL EXPENDITURES</b>	<b>3,257,593.00</b>	<b>149,536.02</b>	<b>729,850.48</b>	<b>2,527,742.52</b>	<b>22.40</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 173,497.00)</b>	<b>94,068.97</b>	<b>415,172.08</b>	<b>( 588,669.08)</b>	<b>239.30-</b>

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



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

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>295,368.00</u>	<u>0.00</u>	<u>46,283.17</u>	<u>249,084.83</u>	<u>15.67</u>
TOTAL REVENUES	<u>295,368.00</u>	<u>0.00</u>	<u>46,283.17</u>	<u>249,084.83</u>	<u>15.67</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>295,368.00</u>	<u>0.00</u>	<u>249,934.61</u>	<u>45,433.39</u>	<u>84.62</u>
TOTAL EXPENDITURES	<u>295,368.00</u>	<u>0.00</u>	<u>249,934.61</u>	<u>45,433.39</u>	<u>84.62</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 203,651.44)	203,651.44	0.00

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

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	1,994.00	0.00	0.00	1,994.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,000.00	0.00	8,264.51	266,735.49	3.01
215-4540 DELINQUENT ASSESSMENTS	7,124.00	0.00	16,221.38 (	9,097.38)	227.70
215-4541 DELINQ PENALTY & INTEREST	5,520.00	0.00	20,655.15 (	15,135.15)	374.19
215-4542 DELINQ ASSMT MONTHLY PENALTY	4,530.00	0.00	0.00	4,530.00	0.00
215-4550 INTEREST INCOME	1,200.00	0.00	1,142.13	57.87	95.18
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>295,368.00</b>	<b>0.00</b>	<b>46,283.17</b>	<b>249,084.83</b>	<b>15.67</b>
	=====	=====	=====	=====	=====

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

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	0.00	5,879.11	3,760.89	60.99
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	86,728.00	0.00	45,055.50	41,672.50	51.95
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	199,000.00	0.00	199,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>295,368.00</b>	<b>0.00</b>	<b>249,934.61</b>	<b>45,433.39</b>	<b>84.62</b>
<b>TOTAL EXPENDITURES</b>	<b>295,368.00</b>	<b>0.00</b>	<b>249,934.61</b>	<b>45,433.39</b>	<b>84.62</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 203,651.44)	203,651.44	0.00
	=====	=====	=====	=====	=====

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

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

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>170,075.00</u>	<u>9,137.00</u>	<u>18,309.34</u>	<u>151,765.66</u>	<u>10.77</u>
TOTAL REVENUES	<u>170,075.00</u>	<u>9,137.00</u>	<u>18,309.34</u>	<u>151,765.66</u>	<u>10.77</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>170,075.00</u>	<u>0.00</u>	<u>24,035.83</u>	<u>146,039.17</u>	<u>14.13</u>
TOTAL EXPENDITURES	<u>170,075.00</u>	<u>0.00</u>	<u>24,035.83</u>	<u>146,039.17</u>	<u>14.13</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	9,137.00	( 5,726.49)	5,726.49	0.00

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

218-CIEDB REDEMPTION FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	72,696.00	9,137.00	18,274.00	54,422.00	25.14
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	400.00	0.00	35.34	364.66	8.84
218-4580 TRANSFERS IN	96,979.00	0.00	0.00	96,979.00	0.00
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>170,075.00</b>	<b>9,137.00</b>	<b>18,309.34</b>	<b>151,765.66</b>	<b>10.77</b>

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

218-CIEDB REDEMPTION FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	48,072.00	0.00	24,035.83	24,036.17	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	4,144.00	0.00	0.00	4,144.00	0.00
218-5-00-5599 PRINCIPAL PMT	117,859.00	0.00	0.00	117,859.00	0.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>170,075.00</b>	<b>0.00</b>	<b>24,035.83</b>	<b>146,039.17</b>	<b>14.13</b>
<b>TOTAL EXPENDITURES</b>	<b>170,075.00</b>	<b>0.00</b>	<b>24,035.83</b>	<b>146,039.17</b>	<b>14.13</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>9,137.00</b>	<b>( 5,726.49)</b>	<b>5,726.49</b>	<b>0.00</b>

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

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

219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,205.00</u>	<u>0.00</u>	<u>25,240.62</u>	<u>6,964.38</u>	<u>78.37</u>
TOTAL REVENUES	32,205.00	0.00	25,240.62	6,964.38	78.37
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,205.00</u>	<u>0.00</u>	<u>25,237.50</u>	<u>6,967.50</u>	<u>78.37</u>
TOTAL EXPENDITURES	32,205.00	0.00	25,237.50	6,967.50	78.37
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	3.12 (	3.12)	0.00

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

219-USDA SOLAR LOAN  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	12.00	0.00	3.12	8.88	26.00
219-4580 TRANSFERS IN	32,193.00	0.00	25,237.50	6,955.50	78.39
TOTAL REVENUES	32,205.00	0.00	25,240.62	6,964.38	78.37
	=====	=====	=====	=====	=====



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

219-USDA SOLAR LOAN  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	14,205.00	0.00	7,237.50	6,967.50	50.95
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,000.00	0.00	18,000.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,205.00</b>	<b>0.00</b>	<b>25,237.50</b>	<b>6,967.50</b>	<b>78.37</b>
<b>TOTAL EXPENDITURES</b>	<b>32,205.00</b>	<b>0.00</b>	<b>25,237.50</b>	<b>6,967.50</b>	<b>78.37</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>3.12 (</b>	<b>3.12)</b>	<b>0.00</b>

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



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of October 31, 2022**  
**(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>	\$ 1,758,696	\$ 1,325,690	\$ 630,274	\$ 145,479	\$ 3,860,139
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 503,538	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 80	\$ 2,145	\$ 230	
<b>Total Cash Receipts</b>	\$ 503,538	\$ 80	\$ 2,145	\$ 145,709	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 179,897	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 27,587	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 61,621	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,735	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 273,840	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
<b>Total Transfers Between Accounts</b>	\$ -	\$ -	\$ -	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 1,988,393	\$ 1,325,770	\$ 632,419	\$ 145,709	\$ 4,092,291
<b>Financial Institution Ending Balances</b>	\$ 2,008,145	\$ 1,325,770	\$ 632,419	\$ 145,709	\$ 4,112,042

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

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	378,548	7,802	73,051	-	459,401
<b>130</b> Water Operating	1,441,145	39,438	108,866	-	1,589,449
<b>140</b> Flood Enterprise	(355)	-	-	-	(355)
<b>215</b> 2016 Sewer Refinancing Bond	(3,987)	182,318	96,031	145,709	420,070
<b>218</b> 2002 CIEDB Loan	49,060	68,427	12,612	-	130,099
<b>219</b> 2012 USDA Solar COP	-	8,376	889	-	9,266
<b>313</b> Wastewater Operating Reserve	123,981	11,309	59,506	-	194,796
<b>314</b> Wastewater CIP	-	485,131	96,215	-	581,346
<b>319</b> 2012 USDA Solar COP Reserve	-	31,357	-	-	31,357
<b>320</b> Water CIP	-	311,523	-	-	311,523
<b>325</b> Water Operating Reserve	-	180,091	-	-	180,091
<b>350</b> 2002 CIEDB Loan Reserve	-	-	185,249	-	185,249
<b>Total Ending Balances in General Ledger</b>	<b>1,988,393</b>	<b>1,325,770</b>	<b>632,419</b>	<b>145,709</b>	<b>4,092,291</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: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	10/07/2022	BANK-DRAFT	000787	STATE OF CALIFORNIA EDD	1,814.09CR	CLEARED	A	10/07/2022
1010	10/07/2022	BANK-DRAFT	000788	US DEPARTMENT OF THE TREASURY	3,983.82CR	CLEARED	A	10/11/2022
1010	10/07/2022	BANK-DRAFT	000789	CALIFORNIA PUBLIC EMPLOYEES RE	6,404.44CR	CLEARED	A	10/11/2022
1010	10/07/2022	BANK-DRAFT	000790	NATIONWIDE RETIREMENT SOLUTION	1,450.00CR	CLEARED	A	10/07/2022
1010	10/07/2022	BANK-DRAFT	000791	AFLAC	107.94CR	CLEARED	A	10/11/2022
1010	10/21/2022	BANK-DRAFT	000792	AFLAC	107.94CR	OUTSTND	A	0/00/0000
1010	10/21/2022	BANK-DRAFT	000793	CALIFORNIA PUBLIC EMPLOYEES RE	6,364.96CR	CLEARED	A	10/24/2022
1010	10/21/2022	BANK-DRAFT	000794	NATIONWIDE RETIREMENT SOLUTION	1,450.00CR	CLEARED	A	10/21/2022
1010	10/21/2022	BANK-DRAFT	000795	STATE OF CALIFORNIA EDD	1,896.53CR	CLEARED	A	10/21/2022
1010	10/21/2022	BANK-DRAFT	000796	US DEPARTMENT OF THE TREASURY	4,006.91CR	CLEARED	A	10/21/2022
CHECK:								
1010	10/07/2022	CHECK	001163	ALPHA ANALYTICAL LABORATORIES	1,165.50CR	CLEARED	A	10/14/2022
1010	10/07/2022	CHECK	001164	APPLIED TECHNOLOGY SOLUTIONS	1,014.00CR	CLEARED	A	10/19/2022
1010	10/07/2022	CHECK	001165	BADGER METER	14,444.43CR	CLEARED	A	10/17/2022
1010	10/07/2022	CHECK	001166	JAMES DAY CONSTRUCTION, INC.	10,656.00CR	CLEARED	A	10/11/2022
1010	10/07/2022	CHECK	001167	JESSIKA HARRISON	246.81CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001168	MEDIACOM	469.76CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001169	REDWOOD COAST FUELS	2,198.61CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001170	STREAMLINE	200.00CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001171	THATCHER COMPANY, INC.	2,568.41CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001172	USA BLUE BOOK	3,836.64CR	CLEARED	A	10/18/2022
1010	10/07/2022	CHECK	001173	WELLS FARGO FINANCIAL LEASING	414.82CR	CLEARED	A	10/13/2022
1010	10/07/2022	CHECK	001174	WILLETTA CALLAGHAN	118.75CR	CLEARED	A	10/14/2022
1010	10/07/2022	CHECK	001175	LAKE COUNTY SHERIFF'S OFFICE	84.10CR	CLEARED	A	10/14/2022
1010	10/07/2022	CHECK	001176	FISHER, MARK & CARRI	7.73CR	OUTSTND	A	0/00/0000
1010	10/14/2022	CHECK	001177	ACWA/JPIA	1,061.11CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001178	ADVENTIST HEALTH ST HELENA - J	577.12CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001179	ALPHA ANALYTICAL LABORATORIES	2,069.00CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001180	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001181	AT&T	295.56CR	CLEARED	A	10/20/2022
1010	10/14/2022	CHECK	001182	BADGER METER	257.89CR	CLEARED	A	10/25/2022
1010	10/14/2022	CHECK	001183	BARTKIEWICZ, KRONICK & SHANAHA	1,200.00CR	CLEARED	A	10/24/2022
1010	10/14/2022	CHECK	001184	CARDMEMBER SERVICE	5,252.46CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001185	DATAPROSE, LLC	1,938.38CR	CLEARED	A	10/20/2022
1010	10/14/2022	CHECK	001186	GHD	5,576.89CR	CLEARED	A	10/20/2022
1010	10/14/2022	CHECK	001187	HARDESTER'S MARKETS & HARDWARE	166.43CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001188	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	10/14/2022	CHECK	001189	JESSIKA HARRISON	69.51CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001190	LAKE COUNTY RECORD BEE	227.92CR	CLEARED	A	10/20/2022
1010	10/14/2022	CHECK	001191	MENDO MILL CLEARLAKE	54.36CR	CLEARED	A	10/20/2022
1010	10/14/2022	CHECK	001192	NATHAN REESE	186.51CR	CLEARED	A	10/18/2022
1010	10/14/2022	CHECK	001193	ODP BUSINESS SOLUTIONS, LLC	574.68CR	OUTSTND	A	0/00/0000
1010	10/14/2022	CHECK	001194	PETTY CASH REIMBURSEMENT	236.88CR	CLEARED	A	10/14/2022

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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	10/14/2022	CHECK	001195	SOUTH LAKE REFUSE & RECYCLING	555.49CR	CLEARED	A	10/18/2022
1010	10/14/2022	CHECK	001196	SPECIAL DISTRICT RISK MANAGEME	37,488.38CR	CLEARED	A	10/27/2022
1010	10/14/2022	CHECK	001197	TYLER TECHNOLOGY	4,922.40CR	CLEARED	A	10/19/2022
1010	10/14/2022	CHECK	001198	USA BLUE BOOK	645.48CR	CLEARED	A	10/26/2022
1010	10/21/2022	CHECK	001199	ALPHA ANALYTICAL LABORATORIES	1,510.00CR	CLEARED	A	10/26/2022
1010	10/21/2022	CHECK	001200	ASSOCIATION OF CALIFORNIA WATE	16,860.00CR	CLEARED	A	10/27/2022
1010	10/21/2022	CHECK	001201	BOLD POLISNER MADDOW NELSON &	1,690.00CR	CLEARED	A	10/25/2022
1010	10/21/2022	CHECK	001202	CALIFORNIA SPECIAL DISTRICTS A	8,186.00CR	CLEARED	A	10/26/2022
1010	10/21/2022	CHECK	001203	COASTLAND CIVIL ENGINEERING, I	1,042.50CR	CLEARED	A	10/31/2022
1010	10/21/2022	CHECK	001204	MIDDLETOWN COPY & PRINT	40.76CR	OUTSTND	A	0/00/0000
1010	10/21/2022	CHECK	001205	NAPA AUTO PARTS	196.06CR	CLEARED	A	10/27/2022
1010	10/21/2022	CHECK	001206	SPECIAL DISTRICT RISK MANAGEME	266.46CR	CLEARED	A	10/26/2022
1010	10/21/2022	CHECK	001207	VERIZON WIRELESS	1,194.26CR	CLEARED	A	10/27/2022
1010	10/21/2022	CHECK	001208	WAGNER & BONSIGNORE CCE	463.75CR	CLEARED	A	10/31/2022
1010	10/21/2022	CHECK	001209	COURT-ORDERED DEBT COLLECTIONS	288.02CR	CLEARED	A	10/31/2022
1010	10/21/2022	CHECK	001210	LAKE COUNTY SHERIFF'S OFFICE	84.10CR	CLEARED	A	10/31/2022
1010	10/21/2022	CHECK	001211	YEAGER, IRA	4.05CR	CLEARED	A	10/25/2022
1010	10/21/2022	CHECK	001212	VALDOVINOS, IGNACIO	68.03CR	OUTSTND	A	0/00/0000
1010	10/21/2022	CHECK	001213	HUMPHREY, LUKE	307.85CR	OUTSTND	A	0/00/0000
1010	10/21/2022	CHECK	001214	MC KELL, ALLEADA	19.81CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001215		78.80CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001216	ALESHIRE & WYNDER, LLP	1,102.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001217	ALPHA ANALYTICAL LABORATORIES	1,020.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001218	AT&T MOBILITY	90.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001219	DONNA MAHONEY	892.84CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001220	FAHRENHEIT HEATING & AIR CONDI	4,761.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001221	HANNAH DAVIDSON	132.22CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001222	HERO RENTS	1,293.13CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001223	JL MECHANICAL	2,797.08CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001224	LAYNE PAVING & TRUCKING, INC.	244.69CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001225	MICHELLE HAMILTON	1,363.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001226	MIKSIS SERVICES, INC.	3,820.00CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001227	ODP BUSINESS SOLUTIONS, LLC	17.48CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001228	PACE SUPPLY CORP	1,483.77CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001229	PACIFIC GAS & ELECTRIC COMPANY	16,333.95CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001230	RAY MORGAN COMPANY	251.38CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001231	REDWOOD COAST FUELS	1,903.41CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001232	THATCHER COMPANY, INC.	2,988.03CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001233	USA BLUE BOOK	5,896.06CR	OUTSTND	A	0/00/0000
1010	10/28/2022	CHECK	001234	KRAMER, WILLIAM L	19.27CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	10/03/2022	DEPOSIT		CREDIT CARD 10/03/2022	2,528.01	CLEARED	C	10/05/2022
1010	10/03/2022	DEPOSIT	000001	CREDIT CARD 10/03/2022	13,707.46	CLEARED	C	10/06/2022

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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/03/2022	DEPOSIT	000002	REGULAR DAILY POST 10/03/2022	806.77	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000003	CREDIT CARD 10/03/2022	3,085.24	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000004	REGULAR DAILY POST 10/03/2022	266.16	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000005	CREDIT CARD 10/03/2022	1,428.38	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000006	REGULAR DAILY POST 10/03/2022	231.95	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000007	CREDIT CARD 10/03/2022	1,723.09	CLEARED	C	10/05/2022
1010	10/03/2022	DEPOSIT	000008	CREDIT CARD 10/03/2022	673.07	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000009	CREDIT CARD 10/03/2022	3,479.95	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000010	CREDIT CARD 10/03/2022	859.01	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000011	CREDIT CARD 10/03/2022	673.54	CLEARED	C	10/06/2022
1010	10/03/2022	DEPOSIT	000012	REGULAR DAILY POST 10/03/2022	2,685.96	CLEARED	C	10/04/2022
1010	10/04/2022	DEPOSIT		CREDIT CARD 10/04/2022	3,405.60	CLEARED	C	10/06/2022
1010	10/04/2022	DEPOSIT	000001	CREDIT CARD 10/04/2022	988.19	CLEARED	C	10/06/2022
1010	10/04/2022	DEPOSIT	000002	CREDIT CARD 10/04/2022	134.92	CLEARED	C	10/06/2022
1010	10/04/2022	DEPOSIT	000003	CREDIT CARD 10/04/2022	69.71	CLEARED	C	10/06/2022
1010	10/04/2022	DEPOSIT	000004	REGULAR DAILY POST 10/04/2022	1,767.03	CLEARED	C	10/07/2022
1010	10/05/2022	DEPOSIT		CREDIT CARD 10/05/2022	6,689.62	CLEARED	C	10/07/2022
1010	10/05/2022	DEPOSIT	000001	REGULAR DAILY POST 10/05/2022	652.40	CLEARED	C	10/07/2022
1010	10/05/2022	DEPOSIT	000002	CREDIT CARD 10/05/2022	99.09	CLEARED	C	10/06/2022
1010	10/05/2022	DEPOSIT	000003	CREDIT CARD 10/05/2022	668.05	CLEARED	C	10/06/2022
1010	10/05/2022	DEPOSIT	000004	CREDIT CARD 10/05/2022	551.49	CLEARED	C	10/06/2022
1010	10/05/2022	DEPOSIT	000005	CREDIT CARD 10/05/2022	1,268.55	CLEARED	C	10/11/2022
1010	10/05/2022	DEPOSIT	000006	REGULAR DAILY POST 10/05/2022	1,426.92	CLEARED	C	10/06/2022
1010	10/06/2022	DEPOSIT		CREDIT CARD 10/06/2022	4,190.06	CLEARED	C	10/06/2022
1010	10/06/2022	DEPOSIT	000001	REGULAR DAILY POST 10/06/2022	181.35	CLEARED	C	10/06/2022
1010	10/06/2022	DEPOSIT	000002	CREDIT CARD 10/06/2022	1,210.76	CLEARED	C	10/06/2022
1010	10/06/2022	DEPOSIT	000003	CREDIT CARD 10/06/2022	408.19	CLEARED	C	10/06/2022
1010	10/06/2022	DEPOSIT	000004	CREDIT CARD 10/06/2022	1,059.05	CLEARED	C	10/13/2022
1010	10/06/2022	DEPOSIT	000005	REGULAR DAILY POST 10/06/2022	14,587.22	CLEARED	C	10/06/2022
1010	10/07/2022	DEPOSIT		CREDIT CARD 10/07/2022	3,114.38	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000001	REGULAR DAILY POST 10/07/2022	152.64	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000002	CREDIT CARD 10/07/2022	318.27	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000003	CREDIT CARD 10/07/2022	446.00	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000004	CREDIT CARD 10/07/2022	576.14	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000005	CREDIT CARD 10/07/2022	1,080.88	CLEARED	C	10/13/2022
1010	10/07/2022	DEPOSIT	000006	REGULAR DAILY POST 10/07/2022	2,361.55	CLEARED	C	10/11/2022
1010	10/07/2022	DEPOSIT	000007	CREDIT CARD 10/07/2022	2,669.02	CLEARED	C	10/13/2022
1010	10/07/2022	DEPOSIT	000008	REGULAR DAILY POST 10/07/2022	1,473.49	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT		CREDIT CARD 10/10/2022	2,203.94	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000001	CREDIT CARD 10/10/2022	4,503.57	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000002	CREDIT CARD 10/10/2022	1,249.28	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000003	CREDIT CARD 10/10/2022	483.40	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000004	CREDIT CARD 10/10/2022	386.01	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000005	CREDIT CARD 10/10/2022	425.23	CLEARED	C	10/13/2022

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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/10/2022	DEPOSIT	000006	CREDIT CARD 10/10/2022	321.28	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000007	CREDIT CARD 10/10/2022	1,451.35	CLEARED	C	10/13/2022
1010	10/10/2022	DEPOSIT	000008	REGULAR DAILY POST 10/10/2022	6,026.31	CLEARED	C	10/11/2022
1010	10/10/2022	DEPOSIT	000009	CREDIT CARD 10/10/2022	681.62	CLEARED	C	10/12/2022
1010	10/11/2022	DEPOSIT		CREDIT CARD 10/11/2022	7,770.07	CLEARED	C	10/13/2022
1010	10/11/2022	DEPOSIT	000001	REGULAR DAILY POST 10/11/2022	1,002.11	CLEARED	C	10/14/2022
1010	10/11/2022	DEPOSIT	000002	CREDIT CARD 10/11/2022	1,558.46	CLEARED	C	10/13/2022
1010	10/11/2022	DEPOSIT	000003	CREDIT CARD 10/11/2022	982.13	CLEARED	C	10/13/2022
1010	10/11/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	258.23CR	CLEARED	U	10/11/2022
1010	10/11/2022	DEPOSIT	000005	CREDIT CARD 10/11/2022	1,269.64	CLEARED	C	10/14/2022
1010	10/11/2022	DEPOSIT	000006	REGULAR DAILY POST 10/11/2022	6,127.96	CLEARED	C	10/13/2022
1010	10/12/2022	DEPOSIT		CREDIT CARD 10/12/2022	7,179.19	CLEARED	C	10/13/2022
1010	10/12/2022	DEPOSIT	000001	REGULAR DAILY POST 10/12/2022	567.19	CLEARED	C	10/18/2022
1010	10/12/2022	DEPOSIT	000002	CREDIT CARD 10/12/2022	1,140.58	CLEARED	C	10/13/2022
1010	10/12/2022	DEPOSIT	000003	CREDIT CARD 10/12/2022	814.68	CLEARED	C	10/13/2022
1010	10/12/2022	DEPOSIT	000004	CREDIT CARD 10/12/2022	2,496.15	CLEARED	C	10/17/2022
1010	10/12/2022	DEPOSIT	000005	REGULAR DAILY POST 10/12/2022	5,484.51	CLEARED	C	10/13/2022
1010	10/12/2022	DEPOSIT	000006	CREDIT CARD 10/12/2022	2,704.48	CLEARED	C	10/14/2022
1010	10/12/2022	DEPOSIT	000007	REGULAR DAILY POST 10/12/2022	2,417.65	CLEARED	C	10/14/2022
1010	10/12/2022	DEPOSIT	000008	CREDIT CARD 10/12/2022	1,742.16	CLEARED	C	10/14/2022
1010	10/13/2022	DEPOSIT		CREDIT CARD 10/13/2022	1,064.04	CLEARED	C	10/14/2022
1010	10/13/2022	DEPOSIT	000001	REGULAR DAILY POST 10/13/2022	87.51	CLEARED	C	10/14/2022
1010	10/13/2022	DEPOSIT	000002	CREDIT CARD 10/13/2022	615.00	CLEARED	C	10/14/2022
1010	10/13/2022	DEPOSIT	000003	CREDIT CARD 10/13/2022	90.79	CLEARED	C	10/14/2022
1010	10/13/2022	DEPOSIT	000004	CREDIT CARD 10/13/2022	1,798.80	CLEARED	C	10/18/2022
1010	10/13/2022	DEPOSIT	000005	REGULAR DAILY POST 10/13/2022	12,451.71	CLEARED	C	10/14/2022
1010	10/14/2022	DEPOSIT		CREDIT CARD 10/14/2022	4,556.20	CLEARED	C	10/17/2022
1010	10/14/2022	DEPOSIT	000001	REGULAR DAILY POST 10/14/2022	297.67	CLEARED	C	10/17/2022
1010	10/14/2022	DEPOSIT	000002	CREDIT CARD 10/14/2022	277.59	CLEARED	C	10/17/2022
1010	10/14/2022	DEPOSIT	000003	CREDIT CARD 10/14/2022	613.98	CLEARED	C	10/17/2022
1010	10/14/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	200.00CR	CLEARED	U	10/18/2022
1010	10/17/2022	DEPOSIT		CREDIT CARD 10/17/2022	17,111.29	CLEARED	C	10/18/2022
1010	10/17/2022	DEPOSIT	000001	REGULAR DAILY POST 10/17/2022	1,046.13	CLEARED	C	10/21/2022
1010	10/17/2022	DEPOSIT	000002	CREDIT CARD 10/17/2022	24,428.37	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000003	REGULAR DAILY POST 10/17/2022	915.35	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000004	CREDIT CARD 10/17/2022	4,596.71	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000005	REGULAR DAILY POST 10/17/2022	158.67	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000006	CREDIT CARD 10/17/2022	1,342.23	CLEARED	C	10/18/2022
1010	10/17/2022	DEPOSIT	000007	CREDIT CARD 10/17/2022	712.70	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000008	CREDIT CARD 10/17/2022	839.89	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000009	CREDIT CARD 10/17/2022	1,475.77	CLEARED	C	10/18/2022
1010	10/17/2022	DEPOSIT	000010	CREDIT CARD 10/17/2022	1,161.05	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000011	CREDIT CARD 10/17/2022	1,211.21	CLEARED	C	10/19/2022
1010	10/17/2022	DEPOSIT	000012	CREDIT CARD 10/17/2022	989.34	CLEARED	C	10/19/2022

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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/17/2022	DEPOSIT	000013	REGULAR DAILY POST 10/17/2022	43,489.34	CLEARED	C	10/17/2022
1010	10/17/2022	DEPOSIT	000014	CREDIT CARD 10/17/2022	2,125.13	CLEARED	C	10/20/2022
1010	10/17/2022	DEPOSIT	000015	REGULAR DAILY POST 10/17/2022	23,111.66	CLEARED	C	10/18/2022
1010	10/18/2022	DEPOSIT		CREDIT CARD 10/18/2022	8,316.73	CLEARED	C	10/19/2022
1010	10/18/2022	DEPOSIT	000001	REGULAR DAILY POST 10/18/2022	286.37	CLEARED	C	10/19/2022
1010	10/18/2022	DEPOSIT	000002	CREDIT CARD 10/18/2022	1,688.49	CLEARED	C	10/19/2022
1010	10/18/2022	DEPOSIT	000003	CREDIT CARD 10/18/2022	2,083.50	CLEARED	C	10/21/2022
1010	10/18/2022	DEPOSIT	000004	REGULAR DAILY POST 10/18/2022	10,369.92	CLEARED	C	10/19/2022
1010	10/18/2022	DEPOSIT	000005	CREDIT CARD 10/18/2022	432.30	CLEARED	C	10/19/2022
1010	10/19/2022	DEPOSIT		CREDIT CARD 10/19/2022	211.23	CLEARED	C	10/20/2022
1010	10/19/2022	DEPOSIT	000001	CREDIT CARD 10/19/2022	6,941.04	CLEARED	C	10/20/2022
1010	10/19/2022	DEPOSIT	000002	REGULAR DAILY POST 10/19/2022	793.51	CLEARED	C	10/20/2022
1010	10/19/2022	DEPOSIT	000003	CREDIT CARD 10/19/2022	2,256.84	CLEARED	C	10/20/2022
1010	10/19/2022	DEPOSIT	000004	DRAFT POSTING	23,180.55	CLEARED	U	10/18/2022
1010	10/19/2022	DEPOSIT	000005	CREDIT CARD 10/19/2022	2,346.75	CLEARED	C	10/24/2022
1010	10/19/2022	DEPOSIT	000006	REGULAR DAILY POST 10/19/2022	10,843.77	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT		CREDIT CARD 10/20/2022	789.66	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000001	CREDIT CARD 10/20/2022	14,824.10	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000002	REGULAR DAILY POST 10/20/2022	1,934.24	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000003	CREDIT CARD 10/20/2022	3,846.33	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000004	CREDIT CARD 10/20/2022	1,445.93	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000005	CREDIT CARD 10/20/2022	4,511.38	CLEARED	C	10/25/2022
1010	10/20/2022	DEPOSIT	000006	REGULAR DAILY POST 10/20/2022	12,035.94	CLEARED	C	10/21/2022
1010	10/20/2022	DEPOSIT	000007	DRAFT POSTING	123.33	CLEARED	U	10/21/2022
1010	10/20/2022	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	195.02CR	CLEARED	U	10/24/2022
1010	10/21/2022	DEPOSIT		CREDIT CARD 10/21/2022	11,869.31	CLEARED	C	10/24/2022
1010	10/21/2022	DEPOSIT	000001	REGULAR DAILY POST 10/21/2022	1,799.70	CLEARED	C	10/24/2022
1010	10/21/2022	DEPOSIT	000002	CREDIT CARD 10/21/2022	6,235.42	CLEARED	C	10/24/2022
1010	10/21/2022	DEPOSIT	000003	CREDIT CARD 10/21/2022	1,535.41	CLEARED	C	10/24/2022
1010	10/21/2022	DEPOSIT	000004	CREDIT CARD 10/21/2022	1,405.19	CLEARED	C	10/25/2022
1010	10/21/2022	DEPOSIT	000005	REGULAR DAILY POST 10/21/2022	5,998.20	CLEARED	C	10/24/2022
1010	10/21/2022	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	8.76CR	CLEARED	U	10/24/2022
1010	10/24/2022	DEPOSIT		CREDIT CARD 10/24/2022	4,481.63	CLEARED	C	10/25/2022
1010	10/24/2022	DEPOSIT	000001	REGULAR DAILY POST 10/24/2022	113.36	CLEARED	C	10/25/2022
1010	10/24/2022	DEPOSIT	000002	CREDIT CARD 10/24/2022	926.59	CLEARED	C	10/26/2022
1010	10/24/2022	DEPOSIT	000003	REGULAR DAILY POST 10/24/2022	64.90	CLEARED	C	10/26/2022
1010	10/24/2022	DEPOSIT	000004	CREDIT CARD 10/24/2022	1,750.56	CLEARED	C	10/25/2022
1010	10/24/2022	DEPOSIT	000005	CREDIT CARD 10/24/2022	486.15	CLEARED	C	10/26/2022
1010	10/24/2022	DEPOSIT	000006	CREDIT CARD 10/24/2022	185.33	CLEARED	C	10/25/2022
1010	10/24/2022	DEPOSIT	000007	CREDIT CARD 10/24/2022	354.58	CLEARED	C	10/26/2022
1010	10/24/2022	DEPOSIT	000008	CREDIT CARD 10/24/2022	363.48	CLEARED	C	10/26/2022
1010	10/24/2022	DEPOSIT	000009	CREDIT CARD 10/24/2022	147.44	CLEARED	C	10/27/2022
1010	10/24/2022	DEPOSIT	000010	REGULAR DAILY POST 10/24/2022	23,076.41	CLEARED	C	10/25/2022
1010	10/24/2022	DEPOSIT	000011	CREDIT CARD 10/24/2022	171.19	CLEARED	C	10/26/2022

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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/25/2022	DEPOSIT		CREDIT CARD 10/25/2022	1,001.47	CLEARED	C	10/26/2022
1010	10/25/2022	DEPOSIT	000001	REGULAR DAILY POST 10/25/2022	319.84	CLEARED	C	10/26/2022
1010	10/25/2022	DEPOSIT	000002	CREDIT CARD 10/25/2022	3,381.60	CLEARED	C	10/27/2022
1010	10/25/2022	DEPOSIT	000003	CREDIT CARD 10/25/2022	100.00	CLEARED	C	10/31/2022
1010	10/25/2022	DEPOSIT	000004	REGULAR DAILY POST 10/25/2022	1,441.25	CLEARED	C	10/26/2022
1010	10/26/2022	DEPOSIT		CREDIT CARD 10/26/2022	836.19	CLEARED	C	10/27/2022
1010	10/26/2022	DEPOSIT	000001	CREDIT CARD 10/26/2022	154.90	CLEARED	C	10/27/2022
1010	10/26/2022	DEPOSIT	000002	CREDIT CARD 10/26/2022	76.63	CLEARED	C	10/27/2022
1010	10/26/2022	DEPOSIT	000003	CREDIT CARD 10/26/2022	315.48	CLEARED	C	10/31/2022
1010	10/26/2022	DEPOSIT	000004	REGULAR DAILY POST 10/26/2022	1,182.42	CLEARED	C	10/27/2022
1010	10/27/2022	DEPOSIT		CREDIT CARD 10/27/2022	1,017.50	CLEARED	C	10/31/2022
1010	10/27/2022	DEPOSIT	000001	CREDIT CARD 10/27/2022	528.21	CLEARED	C	10/31/2022
1010	10/27/2022	DEPOSIT	000002	CREDIT CARD 10/27/2022	146.32	CLEARED	C	10/31/2022
1010	10/27/2022	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	127.24CR	CLEARED	U	10/28/2022
1010	10/27/2022	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	147.11CR	CLEARED	U	10/28/2022
1010	10/27/2022	DEPOSIT	000005	DAILY PAYMENT POSTING	171.11	CLEARED	U	10/28/2022
1010	10/27/2022	DEPOSIT	000006	DAILY PAYMENT POSTING	120.00	CLEARED	U	10/28/2022
1010	10/27/2022	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	261.33CR	CLEARED	U	10/31/2022
1010	10/28/2022	DEPOSIT		CREDIT CARD 10/28/2022	1,122.25	CLEARED	C	10/31/2022
1010	10/28/2022	DEPOSIT	000001	CREDIT CARD 10/28/2022	540.25	CLEARED	C	10/31/2022
1010	10/28/2022	DEPOSIT	000002	CREDIT CARD 10/28/2022	780.05	OUTSTND	C	0/00/0000
1010	10/28/2022	DEPOSIT	000003	REGULAR DAILY POST 10/28/2022	2,804.40	CLEARED	C	10/31/2022
1010	10/31/2022	DEPOSIT		CREDIT CARD 10/31/2022	2,826.99	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000001	REGULAR DAILY POST 10/31/2022	400.00	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000002	CREDIT CARD 10/31/2022	932.15	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000003	CREDIT CARD 10/31/2022	1,130.09	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000004	CREDIT CARD 10/31/2022	70.28	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000005	CREDIT CARD 10/31/2022	120.00	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000006	CREDIT CARD 10/31/2022	589.58	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000007	CREDIT CARD 10/31/2022	1,382.43	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000008	CREDIT CARD 10/31/2022	3,001.41	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000009	CREDIT CARD 10/31/2022	116.54	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000010	DAILY PAYMENT POSTING - ADJ	109.53CR	CLEARED	U	10/25/2022
1010	10/31/2022	DEPOSIT	000011	DAILY PAYMENT POSTING - ADJ	241.07CR	CLEARED	U	10/26/2022
1010	10/31/2022	DEPOSIT	000012	CREDIT CARD 10/31/2022	1,470.71	OUTSTND	C	0/00/0000
1010	10/31/2022	DEPOSIT	000013	REGULAR DAILY POST 10/31/2022	15,522.83	OUTSTND	C	0/00/0000
MISCELLANEOUS:								
1010	10/07/2022	MISC.		PAYROLL DIRECT DEPOSIT	31,062.64CR	CLEARED	P	10/07/2022
1010	10/21/2022	MISC.		PAYROLL DIRECT DEPOSIT	30,558.70CR	CLEARED	P	10/21/2022
SERVICE CHARGE:								
1010	10/05/2022	SERV-CHG	100522	SEPT CHASE FEES	485.70CR	CLEARED	G	10/05/2022
1010	10/05/2022	SERV-CHG	100523	SEPT AMX FEES	34.00CR	CLEARED	G	10/05/2022



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

CHECK DATE: 10/01/2022 THRU 10/31/2022  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
SERVICE CHARGE: -----								
1010	10/05/2022	SERV-CHG	105522	SEPT CHASE FEES	3,499.80CR	CLEARED	G	10/05/2022
1010	10/18/2022	SERV-CHG		SEPT. ACCT. ANALYSIS FEES	715.94CR	CLEARED	G	10/19/2022
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	179,896.77CR		
				DEPOSIT	TOTAL:	503,537.59		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	61,621.34CR		
				SERVICE CHARGE	TOTAL:	4,735.44CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	27,586.63CR		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	179,896.77CR		
				DEPOSIT	TOTAL:	503,537.59		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	61,621.34CR		
				SERVICE CHARGE	TOTAL:	4,735.44CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	27,586.63CR		

# MEMO

To: Board of Directors

From: Donna Mahoney

Date: 11/10/2022

RE: Senior Account Representatives' Monthly Report

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## **Monthly Billing 10/31/2022**

Mailed statements: 2,101

Electronic statements: 619

The statement "SPECIAL MESSAGE"

Learn more about fire prevention at "Fire Won't Wait. Plan Your Escape" at [nfpa.org](http://nfpa.org). Find the link on our website [hvlcsd.org](http://hvlcsd.org)

October 1st is the beginning of the new California water year- Happy New Water Year! This USGS designation helps water agencies track historical hydrological data in a simplified form. Check out [www.usgs.gov](http://www.usgs.gov) for more information.

## **Delinquent Billing 10/21/2022**

Delinquent statements for September bills: 534

## **Courtesy Notification 11/08/2022**

71 Door Knockers were sent out at 9:00 am

## **Phone Notification 11/15/2022**

n/a Phone notifications were sent out at 9:00 am

## **Lock Offs 11/17/2022**

N/A

## **Total Payment Contract as 11/10/2022**

22



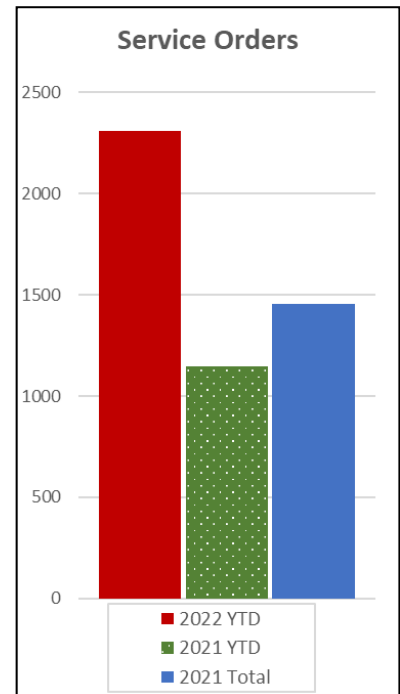
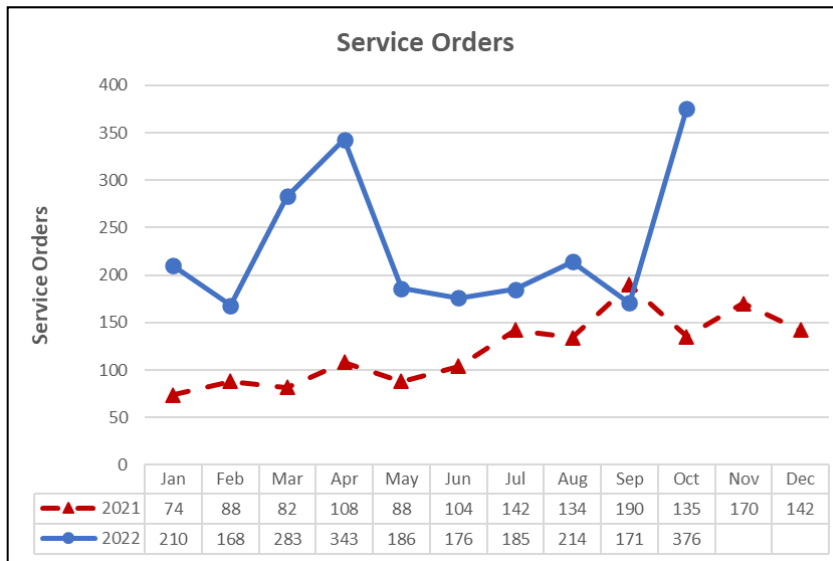
# Hidden Valley Lake Community Services District

## Field Operations Report

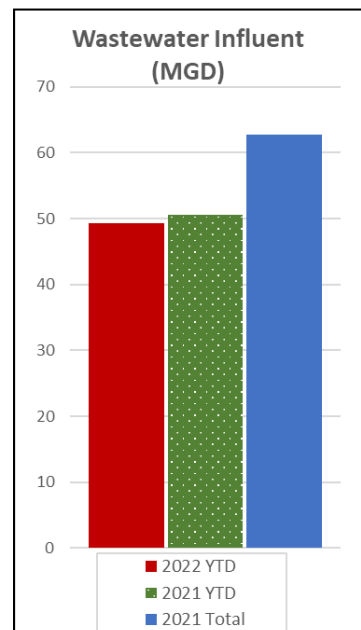
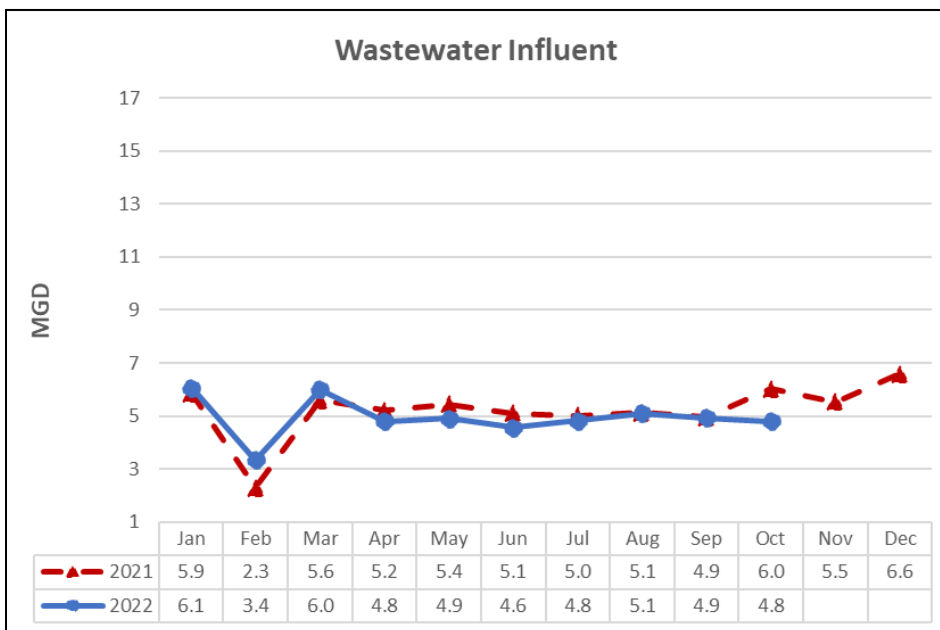
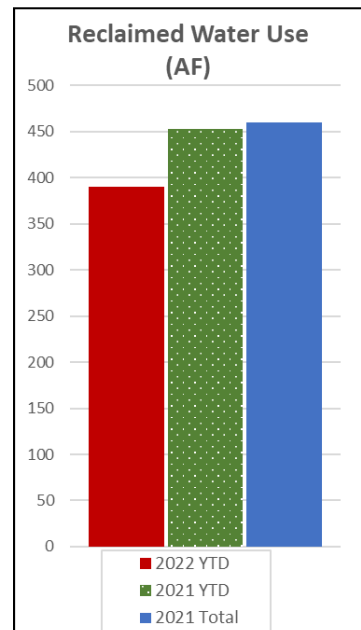
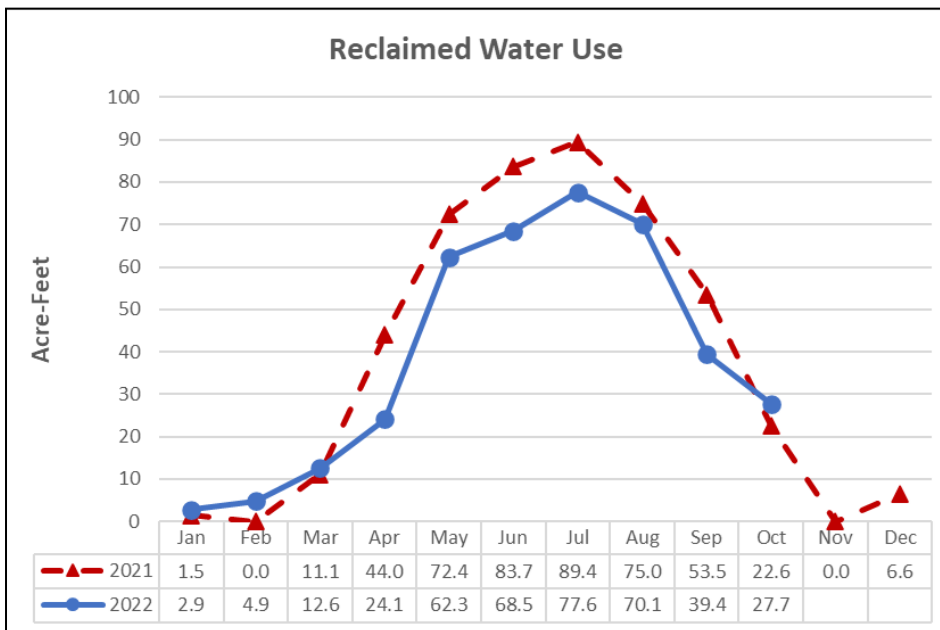
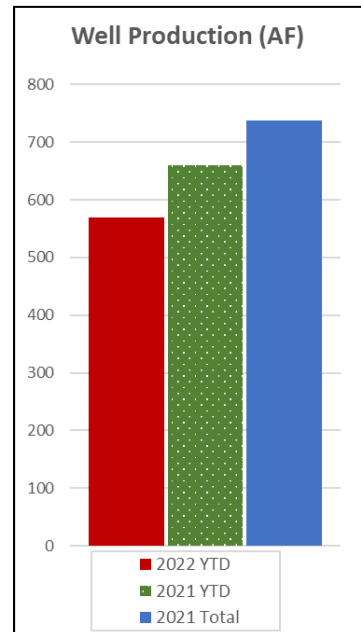
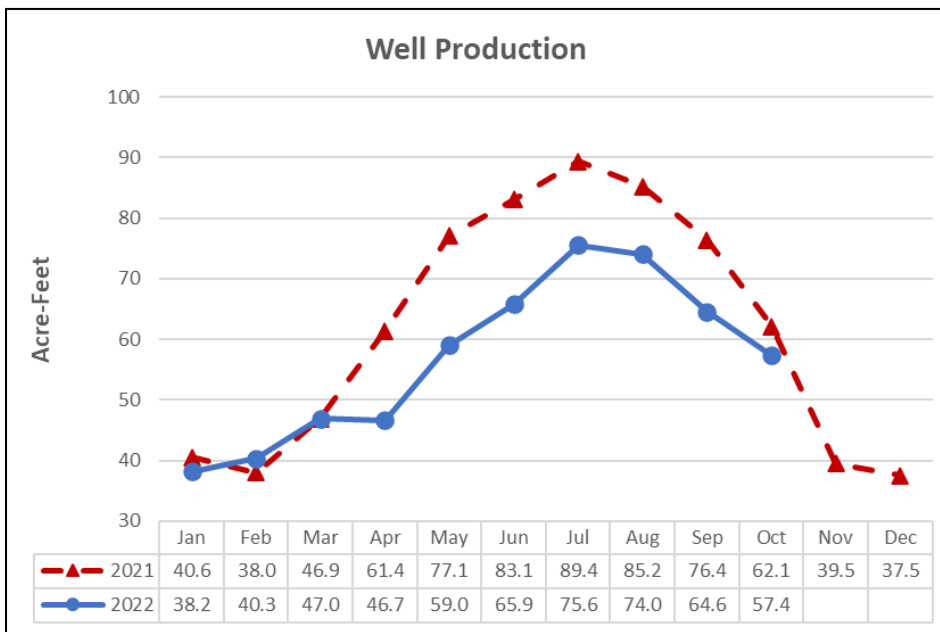
October 2022

Water Connections		Wastewater Connections	
New (current month)	1	New (current month)	1
Residential (previous month)	2472	Residential (previous month)	1478
Commercial & Govt (previous month)	35	Commercial & Govt (previous month)	15
<b>Total Water Connections:</b>	<b>2508</b>	<b>Total Wastewater Connections:</b>	<b>1494</b>

Precipitation		
October	Previous Year October	Historical
0.00 in	10.12 in	1.77 in

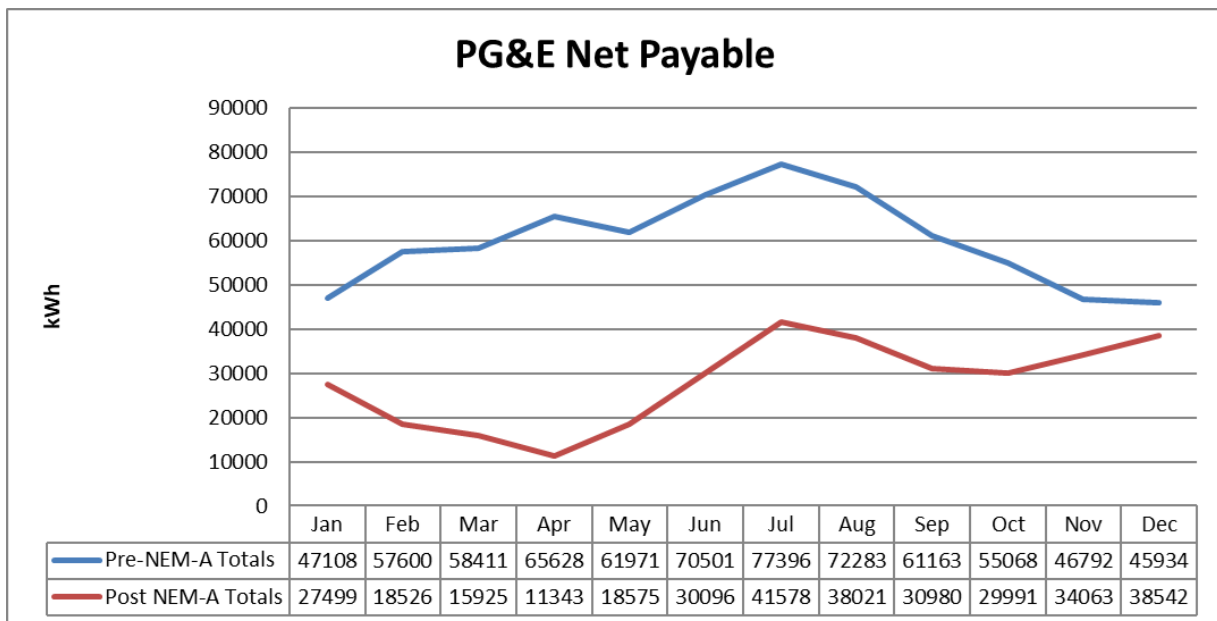
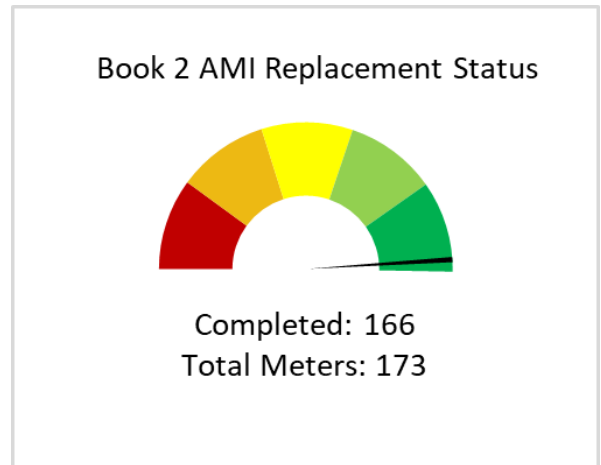
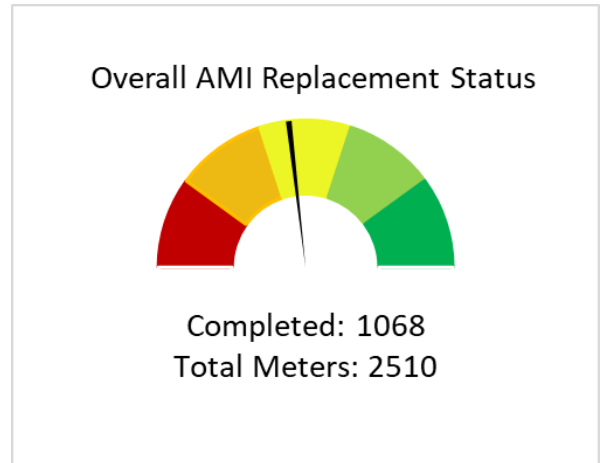


Hours		
<b>Overtime Hours:</b>	22.00	\$803.13



Vehicle Mileage	
Vehicle	Mileage
Truck 2	896
Truck 3	414
Truck 4	1,140
Truck 7	2,669
Truck 8	1,619
Truck 9	597
Tractor	1.70 hours
Vac Truck	55.60
Excavator	5.60 hours

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	428.70	151.90
Fuel Log	431.30	151.80

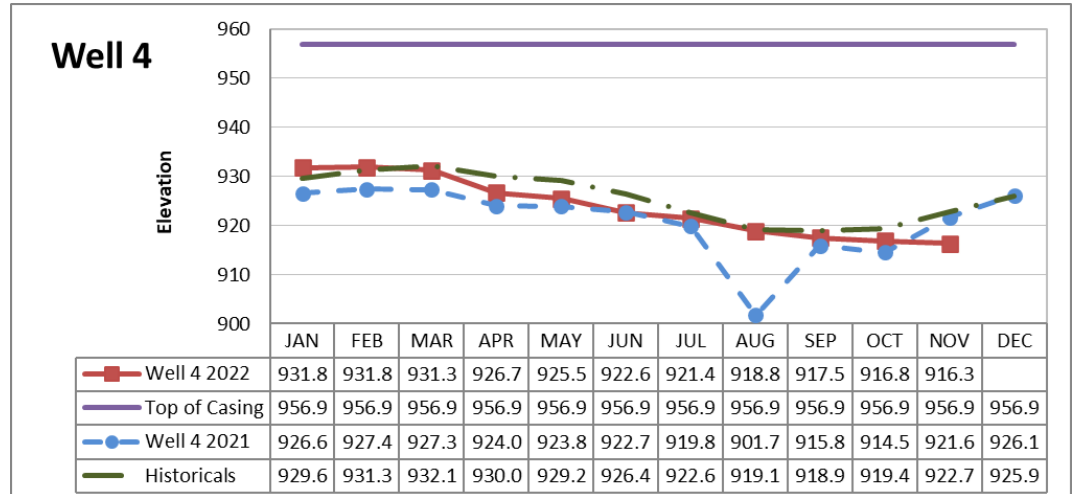


# Groundwater Data

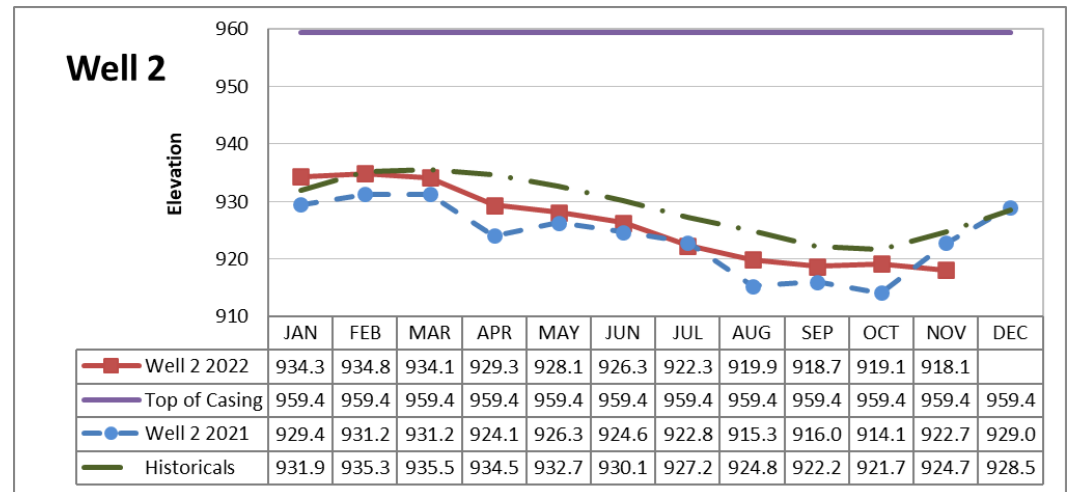
## Drawdown

## Recharge Rate

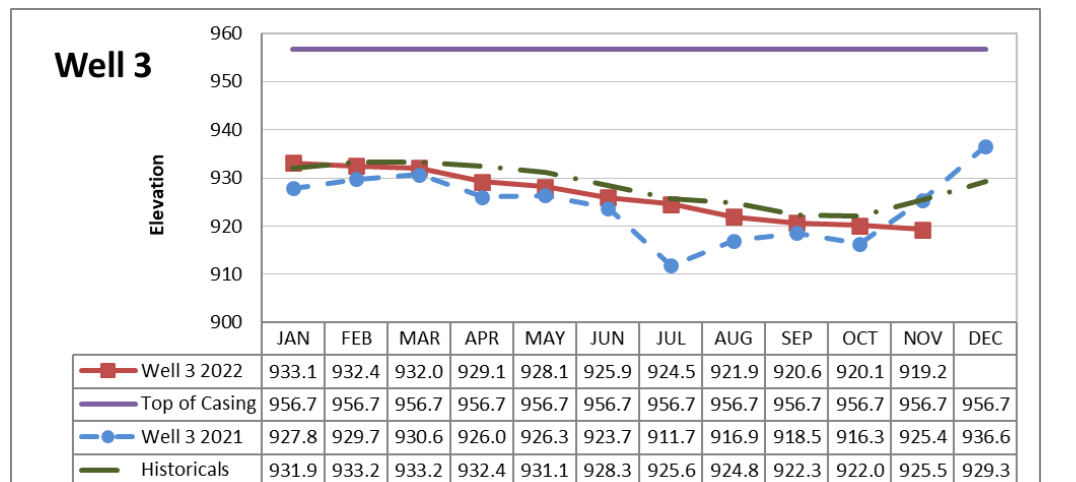
October: 101%  
November: 102%



October: 100%  
November: 100%



October: 101%  
November: 102%



## Water System Highlights

- 10/10—10/12 Fire hydrant leak repairs
- 10/19 Repaired leaks on Mountain Meadow and Marine View
- AMI meter installations
- Meter reads 10/24—10/27
- Routine maintenance and operations

## Wastewater System Highlights

- 10/6 Sewer main camera inspections performed for I/I studies in sub-basins 5 and 6.
- 10/20 Provided a tour of the WWTP for Woodland Community College water/wastewater technology students
- 10/31 Hartmann Complex construction damage to sewer main; repairs completed
- Routine maintenance and operations

## Water Resources Specialist Highlights

- I/I analysis, flow monitor maintenance, and annual I/I report edits
- Attended RCAC training for Groundwater Well Operation & Maintenance
- Assisted with I/I camera inspections
- Scanning and digitized maps/documents
- Attended EPA's Earthquake Resilience Workshop
- Lead Service Line Inventory (LSLI) 10% complete
- Database maintenance, GIS edits, reports, and SOP development
- Attended EPA's UCMR 5 webinar workshop and training; for PFAS sampling
- Emergency Response Plan (ERP) updates

## Association of California Water Agencies—Committee Highlights

The District is the recipient of ACWA's 2022 Most Active Small Agency Award (letter attached).

### Energy Committee

Staff attended the California Air Resources Board's (CARB) Public Hearing on 10/27/22 that discussed the proposed Advanced Clean Fleet Regulation (Proposed ACF). The Proposed ACF would require fleet owners and operators to begin purchasing zero emission vehicles starting 2024. CARB's Board of Directors decided that the Proposed ACF should not be considered for adoption until Spring 2023 based on considerable public feedback. CARB staff will release a revised draft of the Proposed ACF prior to the next hearing and CSD staff will monitor and provide public comment as needed. Both CSD and ACWA provided comment letters on 10/17/22 (CSD letter attached). CSD joined the ACWA ACF workgroup and will work with staff and other agencies to prepare future discussions and public comment to CARB staff.

### Water Quality Committee

On 3/22/22 the SWRCB released the new **proposed** Hexavalent Chromium Maximum Contaminant Level (MCL) at 10 ppb from the previous 50 ppb. If approved, a compliance period of 3 years (January 1, 2027) could be expected. The District and ACWA sent comment letters on 4/15 and 4/29 and the rule is still being reviewed by the SWRCB. The SWRCB reviewed cost analysis studies performed by water systems and is planning to revise their original cost estimates for new compliance. On 7/6/22 OEHHA stated that new Public Health Goal (PHG) priorities are for chemicals with widespread exposures via drinking water that do not have an existing PHG and have been identified as a priority at the SWRCB; the SWRCB is currently more focused on PFAS, not Hexavalent Chromium.

### State Legislative Committee Planning meeting 10/28/22

The following are some relevant proposed bills ACWA will consider sponsoring this upcoming legislative session:

- **Water Supply and Flood Risk Reduction Project Regulatory Permit Streamlining**

Following the California Environmental Quality Act (CEQA) process, regulatory permitting is more often than not severely delayed by overlapping jurisdictions of state and federal agencies that experience staffing issues, lack of urgency, lack of funding, etc. Permitting delays for projects are costly and limit how quickly agencies can respond to time-sensitive issues. The Governor's Water Supply Strategy released August 2021 identified permitting delay as an issue needing to be addressed. The proposed bill would seek to streamline the regulatory permitting of water supply and flood risk reduction projects and would set a precedent for other processes in the future. Key changes include:

- Require permit review and approval to be completed within 180 days after submittal of a complete permit application
- Allow state permitting agencies to enter into an agreement with a project applicant to recover costs for supplemental consultation that is above the usual level of service in order to expedite the review of documents/processing and approval of the project.



## Association of California Water Agencies—Committee Highlights

**State Legislative Committee Planning meeting 10/28/22 continued...**

- **Water Law: Judges and Adjudications**

The California Supreme Court has called water law the most complex subject it deals with aside from tax. Water cases often involve a number of parties and claims to rights that require knowledgeable judges to tackle. Currently, the courts do not have specialized education and training to assist judges with complex cases which often leads to controversial outcomes. As part of the 2022—2023 state budget, the Legislature directed Judicial Council to establish trainings on water, environment, and climate change in order to expand judicial expertise in these areas of the law. The proposed bill would direct California superior courts to designate one or more judges to participate in the judicial training program. In the event that the court lacks an available judge, Judicial Council could assign a judge that has participated in the program.

- **Proposition 218 Implementation**

There is a trend of increasing litigation against water agencies for changes to service fees and special assessments that violate Prop 218. Currently, ratepayers may litigate violations without first having raised the concern during the Prop 218 process leading up to the decision to adopt the fee/assessment. Agencies also have the burden of proof to show that its fee/assessment complies with Prop 218 instead of the plaintiff, which was not the case prior to the implementation of the Proposition.

Litigation is costly to ratepayers and threatens the reliability and stability of revenue streams agencies rely on to operate essential services. The proposed bill would require exhaustion of administrative remedies so that a defending agency has the opportunity to abandon its fee/assessment proposal, change it, or better explain why it complies with Prop 218. Also, in order to be permitted to litigate, the plaintiff would be required to have objected to the fee/assessment during the initial Prop 218 process.



Bringing  
Water  
Together

Oct. 31, 2022

Dennis White  
General Manager  
Hidden Valley Lake CSD

Dear Mr. White:

Congratulations! Your district is the recipient of ACWA's 2022 Most Active Small Agency Award. Your outstanding efforts as part of the Outreach Program and your principles guiding the district in creating a statewide presence through the development of a legislative advocacy strategy are recognized. Congratulations!

This award will be announced during the Opening Breakfast at ACWA's Fall Conference and Exhibition on Wednesday, Nov. 30. Representatives from Hidden Valley Lake CSD will be asked to stay after the breakfast to collect the award and for photos.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Eggerton", with a long horizontal flourish extending to the right.

Dave Eggerton  
ACWA Executive Director



## Hidden Valley Lake Community Services District

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October 17, 2022

Clerk to the Board  
California Air Resources Board  
1001 I Street  
Sacramento, CA 95814

### RE: Public Comment – Proposed Advanced Clean Fleets Regulation

To whom it may concern:

The Hidden Valley Lake Community Services District (the District) appreciates the opportunity to provide public comment and hopes it may provide the small agency perspective on the implications of the proposed Advanced Clean Fleets Regulation (ACF, the Regulation). The District is a water and wastewater system with 2,507 connections, 98% of which are residential. It serves the community of Hidden Valley Lake located in rural Lake County which faces a unique set of challenges including wildfires, Public Safety Power Shutoffs (PSPS), rotating outages, and long-distances to common amenities. These comments are meant to provide insight as to how electrifying our fleet vehicles would impact us both operationally and financially while we provide our essential services. Below are our thoughts based on the Initial Statement of Reasons (ISOR) released August 30, 2022:

#### 1. Pacific Gas & Electric (PG&E) must address its failing infrastructure prior to vehicle energization.

In recent years PG&E has failed to provide safe and reliable services to its customers. The District understands the difficulty in addressing aging infrastructure and experiences its own service interruptions that negatively impact ratepayers. The District is actively working to improve its service reliability through a variety of projects and operational changes. We recognize that PG&E has made significant progress in burying electric lines, utilizing microgrid technology, and improving customer communication prior to outages. The District does not, however, recognize PSPS events as an appropriate means of providing long-term services to its ratepayers. PSPS events are the result of deferred maintenance that was made clear by the San Bruno pipeline explosion of 2010 and the devastating Camp Fire of 2018 along with other events. Since October 8, 2019, the District has gone approximately 359 hours without electricity due to PSPS events; the longest outage being 93.5 hours from October 26 – 30, 2019. Without power the District is unable to pump water to booster stations and storage tanks which supply water for consumption and fire protection. We recommend that CARB closely consider the reliability of PG&E services prior to mandating fleet electrification. Many of the same vehicles which respond to emergency events, including the very ones that are PG&E-caused, rely on the energy that PG&E often fails to provide. We also recommend that CARB push for the privatization of PG&E to ensure that shareholder agendas do not interfere with operational decisions. Fleet electrification may have to be postponed in PG&E service areas until reliability improves.

#### 2. Zero-emissions vehicles (ZEVs) have limitations that may interfere with essential services.

The Regulation proposes that 100% of all vehicle additions must be ZEVs by 2027. The District appreciates that CARB acknowledges the difficulty for small agencies to make large operational changes and appreciates pushing the compliance date back from 2024 to 2027 for low-population counties. Given that ZEV fleets are relatively new compared to their internal combustion engine (ICE) counterparts, access to service technicians is a source of concern. CARB determined that "ZEV service and support networks need to be expanded" (ISOR p. 4) for ZEVs to be reliable. Lake County has a 0.69% ZEV adoption rate as of the end of 2021 according to the CA Energy Commission's *Light-Duty Vehicle Population In California*, Energy Almanac (<https://www.energy.ca.gov/data-reports/energy-almanac/zero->



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[emission-vehicle-and-infrastructure-statistics/light-duty-vehicle](#)). The County's auto repair industry is tailored to serving ICE vehicles and it may be unrealistic for fleet mechanics to adapt to ZEVs so quickly. The District recommends that CARB consider state-funded ZEV technician programs as well as programs to transition existing ICE technicians into the ZEV market prior to mandating the purchase of ZEVs.

Due to the potential inability for the current grid to handle ZEV fleet charging during peak hours, CARB proposed that "Fleet owners may opt to charge vehicles outside of these 'peak hours'" (ISOR p. 5) The District's fleet vehicle operators end the workday at 4:00 PM and PG&E's peak hours are from 4:00 PM – 9:00 PM. Staff would plug in ZEVs to charge at the end of the workday when peak hours begin; it would be an additional cost and an inefficient use of staff time to require staff to return to work after 9:00 PM to plug-in all vehicles. The ISOR does mention that smart charging systems may be available for installation on charging stations that would allow a vehicle to be plugged in at 4:00 PM but set on a timer to begin charging after 9:00 PM. If these alternate charging times will be a requirement for ZEV charging to work, then they should be a complementary feature for all charging stations, not an additional cost.

Another limitation, stemming from the increased strain on the grid, is that ZEVs may become a power source for the grid itself when energy availability is low. While this bi-directional flow assists in peak hour energy relief, it compromises the ability of fleet vehicles to respond to emergencies. The water and wastewater services that the District provides are essential to public health and safety and major wildfires and other natural disasters require staff to become emergency services workers. The ability for staff to respond to events cannot be compromised and draining a ZEVs battery may worsen response time. Also, looking to "offset grid upgrades" (ISOR p. 84) by allowing bi-directional charging excuses electric utilities from making the upgrades already needed to their infrastructure.

### 3. There are significant financial barriers.

The District appreciates that CARB understands the financial hardships small agencies currently face, and will face, when transitioning to ZEVs. Vehicles are essential but costly, both in the initial purchase and with maintenance, and the District recognizes that ZEVs may have lower maintenance costs overall. Regardless of the savings over time, however, it may be infeasible for the District to spend the higher upfront cost on a more expensive ZEV than for an ICE vehicle. Also, increases in insurance rates and the initial increase in the cost of ZEVs technician services – due to their scarcity – may reduce the cost-savings of ZEVs. While the ISOR did acknowledge the rise in insurance costs, they should be quantified. ACF also assumes that fleets will bear the upfront costs associated with installing chargers that range from \$25,000 - \$88,000 on average (ISOR p. 75). While the District agrees with CARB that this is a sound investment for fleets with ZEVs, it is inappropriate to assume that all small agencies can afford it. The District is currently budgeting for a number of projects for tank replacements, generator purchases, and SCADA system improvements that are necessary for the continuation of services. Imposing regulations that would require significant spending, essentially on the cost of two ZEVs for just one vehicle, interferes with the local government budgeting process. The District requests that CARB continue to find alternative funding sources so that small agencies can transition to ZEVs more easily.

While fleet ZEVs must be purchased starting in 2027, the costs of maintaining a ICE vehicle will rise due to increased compliance costs. ISOR's *Table 35: U.S. EPA Phase 2 Greenhouse Gas Incremental Compliance Costs* (ISOR p. 175) shows that compliance costs for class 2b-3 ICE vehicles will increase 160% while those for 2b-3 ZEVs will not. Increasing compliance costs for vehicles purchased prior to regulation implementation dates are unfair to consumers since its price is essentially changed after purchase. These changes invalidate the ACF compliance date by artificially inflating



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the price of a ICE vehicle. This is financially counter-intuitive because there will be less money for small agencies to invest in charging stations and in ZEVs themselves which are already more expensive than ICE vehicles.

#### 4. The definition of *emergency* must be defined and potentially broadened.

While not the traditional image of a first responder, water and wastewater personnel respond to emergencies as providers of an essential service. During the Valley Fire of 2015 when the community was evacuated, District staff assisted local law enforcement and firefighters by ensuring adequate and continuous water flow was available for fire protection. The Regulation mentions that emergency vehicles are exempt from ZEV transition, but it fails to define emergency vehicles entirely. The District requests that the term be defined and that CARB closely consider which service providers fall under that category.

We appreciate that the Regulation provides leniency on fleet compliance during emergency events. Ensuring public safety should be at the forefront of regulation and all resources should be available to protect life and property. During large events such as wildfires, floods, earthquakes, etc., emergencies are easily declared by the Governor or designated local official. There are times, however, when emergency events occur but an event is not officially declared. For the District this may look like pump failures, electricity outages, or water mainline breaks. To continue to provide essential water and wastewater services, District personnel must respond to events such as these quickly. In essence, an event considered an emergency to the District may not be considered an emergency to the local Office of Emergency Services (OES) or public official, so the District recommends that the definition of an emergency event be broadened to include non-Governor and public official declared events. Service interruptions are emergencies and could lead to larger problems if not addressed.

The District appreciates CARB's dedication to ensuring clean air for all Californians. In 2010 the District installed solar panels at its wastewater treatment plant to power treatment operations and its wells. Since the solar panels do not power all assets, however, staff are always looking for additional ways to minimize the District's carbon footprint. A healthy environment creates better water quality and protects our ratepayers. The District supports sound regulation and appreciates CARB's willingness to work with stakeholders, such as ourselves, in the clean energy transition.

Sincerely,

Hidden Valley Lake Community Services District

A handwritten signature in blue ink, appearing to read "Hannah Davidson", is written over a light blue horizontal line.

Hannah Davidson, Water Resources Specialist I

Disaster Reimbursements (Federal & State)						
Year of event	Disaster	Project	Description	Completion	Reimbursed?	Reimbursements
2017	4301	LHHVA01	Pump&Dump	100%	100%	\$ 214,133.04
2017	4301	LKHVB01	Repair&Labor	100%	100%	\$ 16,748.90
2017	4308	LKHVA81	Pump&Dump	100%	100%	\$ 390,533.63
2017	4308	LKHVB81	Repair&Labor	100%	100%	\$ 5,317.17
2017	4308	LKHVF83	Repair&Labor	100%	100%	\$ 652,310.53
2019	4434	100063	Pump&Dump	100%	100%	\$ 916,723.31
2019	4434	100118	Repair	100%	100%	\$ 13,101.71
2019	4434	100126	Repair&Labor	100%	100%	\$ 39,032.81
2019	4434	101502	Repair&Labor	100%	100%	\$ 33,321.19
2019	4434	100138	Repair: Chip seal the WWTP Access Road	100%	90%	\$ 140,207.20
2020	4482 COVID-19	138890	Materials: Purchased for disinfection, and infection prevention methods	100%	100%	\$ 11,095.33
2020	4482 COVID-19	7012022	Materials: Purchased for disinfection, and infection prevention methods	100%	0%	\$ 46,675.76
2020	4558 LNU Complex Fire	Cat B <b>75% (FEMA)</b> 18.75% (CalOES) <b>Changing to 90% (FEMA)</b> <b>7.5% (CalOES)</b>	Emergency protective measures -Chipping & Spreading	100%	97.5%	\$ 146,250.00
2020	4558 LNU Complex Fire	Cat B <b>100% (FEMA)</b>	Continuity of Operations - Generators - Smoke Soot and Ash	100%	100%	\$ 20,747.18
2020	4558 LNU Complex Fire	Cat B <b>90% (FEMA)</b> 7.5% (CalOES)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	97.5%	\$ 44,690.95

Access Road  
8/19 CalOES project closeout team has submitted to FEMA

Firebreak  
6/22 Received check for \$1,787.80  
8/16 Received Notice of Payment for the firebreak, \$3,938.00  
9/13 Received \$3,938.00 check

COVID 19  
7/1 Submitted reimbursement request for \$46,675.76

Totals:	\$ 2,690,888.71
Actual:	\$ 2,644,212.95

Federally funded, non-disaster projects (HMGP, BRIC)					
Related Disaster	Project	Description	Completion	Reimbursed?	Reimbursement
4344	512	LHMP: Writing the Plan	100%	100%	\$ 86,124.54
4382	112	Unit 9 Tank: Replacing this tank	0%	0%	\$ 1,300,000.00
4407/4431	57	Generators: Installing at Booster Stations	0%	0%	\$ 748,048.00
4558	398 Phase 1	Defensive Space, Ignition Resistant Construction (DSIRC)	0%	0%	\$ 256,750.00
4558	398 Phase 2	Defensive Space, Ignition Resistant Construction (DSIRC)	0%	0%	\$ 783,950.00
4558	428	Water Mains Planning	0%	0%	\$ 375,962.00
	1745	Water Intertie	0%	0%	\$ 7,000,000.00
	1857	FLASHES	0%	0%	\$ 25,855,000.00

Totals:	\$ 36,405,834.54
Actual:	\$ 86,124.54

#### Unit 9 Tank

9/27 Kick-off meeting. Beginning data share

10/5 Submitted quarterly report & reimbursement request of \$13,740.63

11/9 CalFire tour of critical infrastructure

#### Generators

8/15 Project was approved

10/3 Set-aside request of \$205,209 was approved

10/5 Submitted quarterly report & reimbursement requests of \$12,636.77

10/17 Submitted RFP for Design, Plans & Specifications

11/4 Management cost re-allocation request approved

11/11 Deadline for Proposals

#### Defensive Space, Ignition Resistant Construction (DSIRC)

10/6 Submitted quarterly report & reimbursement requests of \$17,180.46

10/18 Resolution 2022-10 adopted, awarding contract to Bennett Engineering

10/27 Professional Services Agreement fully executed

11/9 CalFire tour of critical infrastructure

11/14 Kick-off meeting

#### Water Mains Planning

9/7 Project was approved

10/6 Kickoff meeting

#### Water Intertie

9/9 Subapplication invitation

9/21 Received M'Town water permit info from DWR, SWRCB

9/29 Received CalTrans contact info from County

10/6 BCA Technical Assistance meeting

11/9 Withdrew subapplication from the BRIC funding program

#### FLASHES

8/29 Pre-NOI CalOES consultation

9/15 NOI submittal

10/4 BCA Technical Assistance meeting

10/18 County FLASHES Letter of Commitment Amendment agendized at BOS mtg

11/3 Withdrew subapplication from the BRIC funding program

State Funded projects (Prop 1, Prop 68, BIL)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	75%	62%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	10%	0%	\$ 450,000.00
DWSRF	49879	Mainlines	0%	0%	\$ 806,112.00
DWSRF	50215	Intertie	0%	0%	\$ 3,000,000.00
<b>Totals:</b>					\$ 4,631,112.00
<b>Actuals:</b>					\$ 232,500.00

I&I, Unit 9 Tank

8/31 **I & I:** Progress report and reimbursement request sent to DWR

10/12 **I & I:** Piazza Construction plans to mobilize in early November

11/11 **I & I:** Scheduled CCTV

11/14 **I & I:** Scheduled mobilization

9/27 **Unit 9 Tank:** Data sharing on project Design contract and Resolution

11/9 **Unit 9 Tank:** Authorized to begin submitting reimbursement requests.

Mainline Rehabilitation

8/31 Scope & eligibility discussion with GHD

9/28 Continued discussions on MHI and total project costs

10/11 Met with SRF & GHD. Confirmed DAC status, and plans for final submission of application.

10/21 Submitted complete application

Intertie



### AMI

10/10 Developing a plan to establish an apprenticeship program at the District

10/11 On-site visit from Badger meter to help troubleshooting missing reads

10/12 Received confirmation that Verizon meters have now been provisioned

11/3 Received sales order for next 600 meters

### IRWM/DWR

9/29 IRWM Meeting, Middletown Intertie added to Project Plan

### Drought & COVID Relief Funding

7/19 County Board of Supervisors neither approved nor denied HVLCSD revised request. The ARPA/SLFRF committee will re-convene to discuss HVLCSD's revised request.

### SCADA

5/13 SCADA Master Plan agendaized to be approved & adopted by the Board of Directors.

6/3 GHD will move forward with a fee proposal for Phase 2

6/30 Received fee proposal for Phase 2

9/1 Building network security

10/10 Meeting with GHD to discuss a funding plan

10/25 Received updated proposal

11/4 Discussed options with West Yost

Potential projects (LHMP)					
Priority	Funding Agency	Project	Description	Costs	Notes
1	HMGP (FEMA)	SCADA	Technology refresh	\$ 1,000,000	Master Plan Adopted 5/17/22, Joined Demand Response program to qualify for rebates
1	HMGP (FEMA)	Tanks	Replace wooden tanks	\$ 5,400,000	Single tank replacement project awarded 6/2/22; Second single tank planning awarded 7/20/22
1	HMPG (FEMA)	I & I	Pipe-bursting	\$ 1,000,000	Grant funds awarded for first pipe-bursting
1		RRP, ERP	Requirement of AWIA of 2018	\$ 200,000	Complete
1	HMGP (FEMA)	Water	Correlators, AirVacs, Lines, Meters	\$ 5,500,000	ESCOs can support energy savings projects, multiple applications underway; Planning project funding awarded
2		WMP	Water Master Plan	\$ 100,000	This is 20 years old. Is a reference document for grant applications
2	HMGP (FEMA)	WWTP	EQ Basin, Sludge Beds	\$ 6,000,000	Every flooding disaster in the last 4 years has damaged a portion of the WWTP. Possible developed contributions.
2		SWP	Stormwater Master Plan	\$ 200,000	This is 20 years old. Opportunity for regional benefits.
2		Stormwater	Implement Stormwater Master Plan Improvements	\$ 10,000,000	Phase 1 - Culverts in the Flood detention basin, previous NOI accepted for this activity
2	HMGP (FEMA)	Well	Drill a new well	4000000	Water Resilience, Contamination Mitigation, possible developer assistance; Middletown Intertie application submitted
2	FMAG (FEMA)	Fuels Mitigation	Defensible Space, Concrete detention basin, masonry buildings	\$ 1,400,000	Planning phase awarded 7/20/22
2	FMAG (FEMA)	Hydrants	Improvements	\$ 4,100,000	Previous NOI accepted for this activity
2	PDM (FEMA)	GIS	Fully develop database, O&M	\$ 400,000	Management, maintenance, and communications tool
3		PAP	Public Awareness Program	\$ 200,000	Disaster preparedness, response and recovery
3	HMGP (FEMA)	CL2 valve	Automatic shut-off valve	50000	Operator Safety, RMP improvement list
3	HMGP (FEMA)	CL2 Analyzers	Chlorination Basin improvements	\$ 100,000	Flow-based treatment process will streamline WWTP
3	HMGP (FEMA)	Earthquake	Retrofits	\$ 500,000	HMGP Advance Assistant Subapplication submitted 3/21
3		Levee	Certification	TDB	Opportunity for regional benefits, flood insurance
3		Dam	Inundantion Mitigation	TDB	Infrastructure improvements



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**MEMO**

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

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Below is an overview of District operational activities.

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

**Finance**

We are happy to provide an item for discussion and possible action later in this agenda regarding an OPEB trust and retiree health benefits. After extensive research, discussion and legal review, I believe the solution presented offers the best financial benefit to the District, with reasonable accommodations for our retirees.

Staff has received the draft audit from our auditors. It is at this time that staff will carefully review this document, to verify all numbers “match up” to our General Ledger. This is also the time when we take a look at the big picture, and present corollary explanations to the story our numbers tell us. This language is called the MD&A section, or Management Discussion and Analysis. This is where staff can present thoughts and opinions and provide a forecast for future operations. The delivery of this draft this month also falls in line with our tentative schedule of presenting the final audit by the December or January meeting.

A quick note on the budget. We have received the final quote from SDRMA and can report that our budgetary estimate back in June was spot on. This means we will remain on budget for health benefits for the remainder of the fiscal year.

**Staffing**



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We have been working through some staffing set-backs over the past few weeks but are optimistic that the newest round of interviews will result in some strong candidates.

As an official polling place for precinct 1 in Lake County, the HVLCSDBoardroom was transformed on 11/8 to accommodate in-person voting. We are happy to meet our civic duty to serve the California State election process.

The CSDA Secretary to the Board conference was attended by yours truly last week. This certificate program is a great opportunity to hone these specific skills, but it also allows us the time to network with peers and exhibitors, not to mention earning credits with SDRMA! It was very enlightening and would be happy to share my thoughts if you would like to know more.

At the end of the month, ACWA's annual fall conference will be attending by our own Water Resources Specialist! She is looking forward to attending the Water Quality and Water Management Committee meetings that are being held at that time. She will accept the "Most Active Small Agency Award" on behalf of the District and will make time to attend some of the important and relevant panel discussions.

### **Other Business**

Brambles – Final negotiations are underway! The proprietors have agreed that a more permanent solution is needed to sustain an on-going business such as theirs. GHD has re-drawn the contract to be more amenable to Brambles needs, and we expect a fully executed contract soon.

Mainlines – We are still working to final an agreeable schedule with equipment providers on Trenchless Equipment – The JT9 horizontal directional drill is a Ditch Witch product that is at the top of its class. This 64hp Tier 4 diesel engine could provide us the capability to replace our current water pipes from one-inch service lines to two-inch service lines. You might ask what's the importance of this. This will make it much easier for individual homeowners to meet fire flow requirements. At a time when we are focused on improving our water infrastructure, this opportunity is serendipitous. This unit or one like it would be a great asset to the District. We have been working with vendors to demo certain equipment. So far, the potential looks great, and we are looking forward to working with them soon and get the ball rolling for our mainline replacement/mainline coating started this fiscal year.



**Hidden Valley Lake  
Community Services District**  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
707.987.9201  
707.987.3237 fax  
[www.hvlcsd.org](http://www.hvlcsd.org)

## **Major Projects**

- Mainlines
  - The Drinking Water State Revolving Fund (DWSRF) application was completed late last month
- Tank 9
  - CalFire Infrastructure Tour took place earlier this week
  - Staff will be submitting reimbursement requests to DWR this month
  - Geotechnical borings will be conducted within the next 30 days
- I & I
  - Piazza Construction has begun sewer repair this week at North Shore Ct.
- AMI
  - The newest installment of meters & radios are anticipated to arrive in February of '23
- SCADA
  - We have discussed next steps with multiple vendors, and are developing a plan
- FLASHES
  - The District has withdrawn the Subapplication for BRIC funding
  - A Letter of Commitment extension has been agendized for this evening
- DSIRC
  - CalFire Infrastructure Tour took place earlier this month
  - This kickoff meeting took place earlier this week
- Generators
  - RFP was submitted 10/17 with a Proposal deadline of 11/11
- Middletown Intertie
  - The District has withdrawn the Subapplication for BRIC funding
  - Staff will continue developing the Drinking Water State Revolving Fund application

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

**DATE:** November 15, 2022

**AGENDA ITEM:** Approve Agreement with CalPERS for OPEB Trust, Delegate Authority for Disbursements, Plan Contribution Amounts, and Select Investment Risk Level Strategy 1

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**RECOMMENDATIONS:** Staff recommends the Board of Directors approve the following:

- California Employers' Retiree Benefit Trust Program Agreement and Election To Prefund Other Post-Employment Benefits Through CalPERS.
- Resolution of Delegation of Authority to Request Disbursements from CERBT.
- Submit and periodically revise the CERBT Valuation Packet documents and take such other actions as may be reasonably required to implement participation in CERBT.
- Annual contribution of \$25,000 for the next four years up to \$100,000 into CERBT.

**FINANCIAL IMPACT:** An annual contribution of \$25,000 over a four-year period up to \$100,000.00.

**BACKGROUND:** The District provides certain medical benefits to eligible retirees. Retirees must have retired directly from the District to receive medical benefits, benefit amounts may vary among retiring employees. Such benefits are commonly referred to as Other Post-Employment Benefits ("OPEB"). Public Agencies have two options for covering OPEB costs. One option is referred to as "pay-as-you-go," where an employer makes the required insurance premium payments for its retirees as those premiums are due, out of its current year operating budget. This is the District's current method. The other option is "pre-funding," where funds are set aside in a dedicated trust account. Establishing and funding an OPEB trust helps ensure that an employer can meet its future obligations by leveraging the higher yields, thus decreasing the amount needed to be paid by the District's operating reserves.

The Government Accounting Standards Board (GASB 75) requires agencies to account for and disclose their OPEB costs for all active and retired employees. The District's approximate

Total OPEB Liability as of June 30, 2022 for the last two years for benefits already earned is as follows:

FYE 2022	FYE 2021
\$1,563,574	\$1,284,608

Participation in CERBT will allow the District to make long-term investments to match its long-term obligations with the trust assets legally protected from creditors of the employer or the plan administrator CalPERS.

The District would participate in higher-yielding investments. With higher yield, the District would benefit from the effects of compounding interest.

Benefits of the District participating in the CalPERS IRS Section 115 Trust include:

- The CERBT program provides the District the ability to utilize the interest earned to pay the annual contribution and unfunded OPEB liability. CalPERS will not invoice the District separately for their service; the agency will debit the cost out of the interest earned.
- The OPEB actuary would utilize the CERBT's discount rate, instead of the lower mandated rate, lowering the District's overall OPEB liability and improve the District's overall financial condition.
- CalPERS CERBT program is the largest provider of Section 115 Trusts with the lowest Administrative Fee at 10 basis points.
- CERBT does come with risks in that it would be more prone to market and economic Volatility. Also, the IRS Section 115 Trust is irrevocable, meaning the investment can only be utilized for OPEB costs and not to pay for other unforeseen costs.

As stated above, should the District open a Section 115 Trust, the contribution deposit into the CERBT will earn interest, thus decreasing the amount to be deposited by the District in future years.

If the District decides to open the Section 115 Trust, it would be recorded as an asset to The District's financials and it would improve the District's overall OPEB liability.

In addition, staff recommend making a regular annual contribution to the OPEB account that will greatly enhance the District's ability to meet its OPEB obligation over the long term.

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**CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST PROGRAM ("CERBT")**

**AGREEMENT AND ELECTION**

**OF**

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

---

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST-EMPLOYMENT  
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post-employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post-Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer defined benefit plan as defined in Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Standards) consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;



NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to:        CalPERS  
   CERBT (OPEB)  
   P.O. Box 1494  
   Sacramento, CA 95812-1494

Filing in person, deliver to:        CalPERS Mailroom  
   CERBT (OPEB)  
   400 Q Street  
   Sacramento, CA 95811

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

### C. Other Post-Employment Benefits (OPEB) Cost Reports and Employer Contributions

(1) Employer shall provide to the Board an OPEB cost report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by applicable GASB OPEB Standards. This OPEB cost report may be prepared as an actuarial valuation report or, if the employer is qualified under GASB OPEB Standards, may be prepared as an Alternative Measurement Method (AMM) report.

- (a) Unless qualified under GASB OPEB Standards, to provide an AMM report, Employer shall provide to the Board an actuarial valuation report. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
  - 1) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
  - 2) prepared in accordance with generally accepted actuarial practice and GASB OPEB Standards; and,
  - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.
  
- (b) If qualified under GASB OPEB Standards, Employer may provide to the Board an AMM report. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
  - 1) affirmed by Employer's external auditor, or by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board, to be consistent with the AMM process described in GASB OPEB Standards;
  - 2) prepared in accordance with GASB OPEB Standards; and,
  - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any OPEB cost report for financial reporting purposes submitted to it, but shall not unreasonably do so. In the event that the Board

determines, in its sole discretion, that the OPEB cost report is not suitable for use in the Board's financial statements or if Employer fails to provide a required OPEB cost report, the Board may obtain, at Employer's expense, an OPEB cost report that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such OPEB cost report by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the OPEB cost report for financial reporting purposes acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB OPEB Standards. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) No contributions are required. Contributions can be made at any time following the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

#### D. Administration of Accounts, Investments, Allocation of Income

(1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts are maintained for each employer so that the Employer's assets will provide benefits only under the Employer's post-employment benefit plan(s).

(2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).

(3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.

(4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.

(5) Investment income shall be allocated among participating employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.

(6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

#### E. Reports and Statements

(1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.

(2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

#### F. Disbursements

(1) Employer may receive disbursements not to exceed the annual premium and other costs of post-employment healthcare benefits and other post-employment benefits as defined in GASB OPEB Standards.

(2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) will be processed monthly.

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the written instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

#### G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

## H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After the Employer's participation in the Prefunding Plan terminates, the governing body of the Employer may request either:

- (a) A trustee to trustee transfer of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such transfer unless the Board determines that the transfer will satisfy applicable requirements of the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties. If the Board determines that the transfer will satisfy these requirements, the Board shall then have one hundred fifty (150) days from the date of such determination to effect the transfer. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the date of the transfer (the "transfer date") and shall include investment earnings up to an investment earnings allocation date preceding the transfer date. In no event shall the investment earnings allocation date precede the transfer date by more than 150 days.
- (b) A disbursement of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such disbursement unless the Board determines that, in compliance with the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties, all of Employer's obligations for payment of post-employment health care benefits and other post-employment benefits and reasonable administrative costs of the Board have been satisfied. If the Board determines that the disbursement will satisfy these requirements, the

Board shall then have one hundred fifty (150) days from the date of such determination to effect the disbursement. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the date of the disbursement (the "disbursement date") and shall include investment earnings up to an investment earnings allocation date preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement date by more than 150 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as that term is used in GASB OPEB Standards), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

## I. General Provisions

### (1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

### (2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized

representatives, and such consultants and specialists as needed, at all reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.

- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:
  - 1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
  - 2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
  - 3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
  - 4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
  - 5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written

confirmation of receipt. Any notice given by telex or fax shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.

6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.
- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

#### (4) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

#### (5) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and



signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(6) Necessary Acts, Further Assurances

The parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

A majority vote of Employer's Governing Body at a public meeting held on the 15 day of the month of November in the year 2022, authorized entering into this Agreement.

Signature of the Presiding Officer: \_\_\_\_\_

Printed Name of the Presiding Officer: Gary Graves

Name of Governing Body: Board of Directors

Name of Employer: Hidden Valley Lake Community Services District

Date: November 15, 2022

BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
MELODY BENAVIDES  
DIVISION CHIEF, PENSION CONTRACTS AND PREFUNDING PROGRAMS  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

To be completed by CalPERS  
The effective date of this Agreement is: \_\_\_\_\_

# CERBT Valuation Packet

## Certification of Funding Policy (1 of 2)

Hidden Valley Lake Community Services District

Employer Name

08/01/2022

Valuation Date

### CERBT Asset Allocation Strategy Selection

As the employer, I certify that my agency chooses the following CERBT asset allocation strategy:

CERBT Asset Allocation Strategy	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
<input checked="" type="checkbox"/> Strategy 1	6.0%	12.1%
<input type="checkbox"/> Strategy 2	5.5%	9.9%
<input type="checkbox"/> Strategy 3	5.0%	8.4%

### Funding Method

As the employer, I certify that our OPEB funding method and intent for the period covered by our current OPEB valuation or AMM report is to contribute consistently an amount that is equal to:

- ADC funding method: \_\_\_\_\_% of the Actuarially Determined Contribution (ADC) as determined in our OPEB valuation or AMM report.
- Other funding method: We will contribute to the trust using an approach not directly related to the ADC. Please describe in the comment section below.

If applicable, please provide ADC amounts and periods covered as determined in the report:

First Fiscal Year-End :

\_\_\_\_\_  
MM/DD/YYYY

\_\_\_\_\_  
ADC Amount

Second Fiscal Year-End:

\_\_\_\_\_  
MM/DD/YYYY

\_\_\_\_\_  
ADC Amount

Comments

HVLCSD Board of Directors approved an annual contribution of \$25,000.00 for the next four years up to \$100,000.00.

# CERBT Valuation Packet

## Certification of Funding Policy (2 of 2)

### Contribution and Reimbursement Method

As the employer, I certify that we intend to make CERBT contributions and request eligible reimbursements in the following manner:

- Contribute full ADC payments to the trust and seek reimbursements for pay-go costs.
- Contribute ADC payments to the CERBT net of pay-go costs and not seek reimbursement (ADC minus pay-go = Trust Contribution).
- Other contribution and/or reimbursement method, e.g. initial/ ad hoc lump sum contribution. Please describe in the comment section below.

Comments

### Employer Certification

As the employer, we understand that we must obtain an OPEB valuation or AMM report on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required to facilitate CalPERS compliance with Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Post-Employment Benefit Plans Other than Pension Plans (OPEB Standards) reporting requirements and we agree to make any information requested available to CalPERS on a timely basis.

We understand that CalPERS will provide us the Schedule of Changes in Fiduciary Net Position by Employer, which can be used to prepare our GASB OPEB Standards reporting. CalPERS will report information pertaining to GASB OPEB Standards for Agent OPEB Plans.

---

Employer Name

---

Valuation Date

---

Name

Title

---

Signature

Date



California Public Employees' Retirement System California Employers'  
 Retiree Benefit Trust (CERBT)  
 400 Q Street, Sacramento, CA 95811  
 www.calpers.ca.gov

**Delegation of Authority to Request Disbursements  
 California Employers' Retiree Benefit Trust  
 (CERBT)**

**RESOLUTION  
 OF THE**

**BOARD OF DIRECTORS**

\_\_\_\_\_  
 (GOVERNING BODY)

**OF THE**

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

\_\_\_\_\_  
 (NAME OF EMPLOYER)

The **BOARD OF DIRECTORS** delegates to the incumbents  
 \_\_\_\_\_  
 (GOVERNING BODY)

in the positions of **General Manager** and  
 \_\_\_\_\_  
 (TITLE)

**Accounting Supervisor** and/or  
 \_\_\_\_\_  
 (TITLE)

**Administrative Services Manager** authority to request on  
 \_\_\_\_\_  
 (TITLE)

behalf of the Employer disbursements from the Other Post Employment Prefunding

Plan and to certify as to the purpose for which the disbursed funds will be used.

By \_\_\_\_\_  
 Title **President to the Board**

Witness \_\_\_\_\_

Date **November 15, 2022**

# CalPERS Investment Policy for the California Employers' Retiree Benefit Trust Fund

## Effective Date

This policy is effective as of October 1, 2018 and supersedes all previous California Employers' Retiree Benefit Trust (CERBT) Fund policies.

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## Introduction

The California Public Employees' Retirement System (CalPERS) Total Fund Investment Policy, adopted by the CalPERS Investment Committee (Committee), sets forth CalPERS' overarching investment beliefs, purposes, and objectives with respect to all its investment programs.

This document sets forth the investment policy (Policy) for the policy portfolios (Portfolios) of the California Employers' Retiree Benefit Trust Fund (Fund). The design of this Policy ensures that investors, managers, consultants, and other participants selected by CalPERS take prudent and careful action while managing the Portfolios. Additionally, use of this Policy ensures sufficient flexibility in managing investment risks and returns associated with the Fund.

The Fund was established March 1, 2007 for public employers to prefund their retiree health and other post-employment benefit obligations. The Fund is currently known in statute as the Annuitants' Healthcare Coverage Fund. There are three separate Portfolios (Strategy 1, Strategy 2, and Strategy 3) for the Fund, that provide employers a choice of asset allocation strategies.

This Policy should be read in conjunction with and is subject to applicable conditions contained within the CalPERS [Total Fund Investment Policy](#). This Policy shall also be managed to comply with all applicable Investment Office policies.

## Strategic Objective

The Fund seeks to offer to employers distinct investment alternatives given their specific liabilities and cash flow needs.

## Responsibilities

Details regarding various levels of responsibility for this Fund are provided in Appendix 1, Reporting to the Investment Committee, and Appendix 2, Investment Responsibilities.

## Investment Approach & Parameter

### A. Performance Objective and Benchmark

The benchmark for the Portfolios is specified in the CalPERS Total Fund Investment Policy benchmark appendix.

### B. Strategic Asset Allocation Process

A comprehensive Asset Allocation Strategy analysis shall be completed periodically that follows the schedule and process as described in the CalPERS Total Fund Investment Policy, Asset Allocation Strategy Section, and Reporting to the Investment Committee appendix. As further described in the Asset Allocation Strategy Section, the schedule may be altered to accommodate pending Board actions.

### C. Restrictions, Prohibitions and Authorized Securities

Restrictions, Prohibitions and Authorized Securities of the Fund are governed by the CalPERS Total Fund Investment Policy for internal funds and defined in each Manager’s contract with CalPERS for external funds.

All transactions involving derivatives are governed by the CalPERS Total Fund Investment Policy, Global Derivatives and Counterparty Risk Section.

## Investment Constraints/ Limitations

See Appendix 3 for Fund investment constraints/limitations.

## Glossary of CalPERS Specific Terms

***Bold italicized*** terms appearing in the Policy are CalPERS specific in nature and are defined in the [CalPERS Specific Glossary of Terms](#).

## Policy Document History

See Appendix 4 for historical details of Investment Committee adoption and revisions of this Policy.

## Appendices

Appendix 1: Reporting to the Investment Committee

The following tables provide details regarding reporting to the Investment Committee:

1. Investment Office Staff
2. ***General Pension Consultant***

*Table 1: Investment Office Staff Reporting Responsibilities*

Ref #	Report Content	Frequency
1.	Staff shall provide a review that will include, but is not limited to, asset class allocations compared to Policy targets and ranges (as applicable), current market value, performance, and risk metrics.	No less than annually
2.	Staff shall report concerns, problems, material changes, and all violations of the Policy. These reports shall include explanations of any violations and appropriate recommendations for corrective action	At the next Committee meeting, or sooner if deemed necessary

*Table 2: General Pension Consultant Reporting Responsibilities*

Ref #	Report Content	Frequency
1.	The Consultant shall monitor, evaluate, and report on the performance of the Fund relative to the benchmarks and this Policy and other applicable CalPERS Policies.	No less than annually

## Appendix 2: Investment Responsibilities

The following sections provide details regarding investment related responsibilities for the:

- Investment Committee
- Investment Office Staff
- **General Pension Consultant**
- **External Manager**

### *Investment Committee Responsibilities*

1. Approve asset classes for investment and set a policy target allocation, permissible range, and benchmark for each asset class.

### *Investment Office Staff Responsibilities*

1. All aspects of portfolio management, including monitoring, trading, analyzing, evaluating performance relative to the appropriate benchmark, and selecting and contracting with managers.
2. Provide individualized asset allocation strategy recommendations to the Committee, including selection of asset class benchmarks, and Policy targets and ranges.
3. Manage the asset class allocations of the Fund within Policy ranges approved by the Committee, in accordance with Policy guidelines.
4. Monitor internal and external managers in the implementation of, and compliance with, the Policy.
5. Develop and maintain investment procedures, program guidelines, and sub-program guidelines.

### *General Pension Consultant Responsibilities*

1. Provide independent perspective and counsel to the Committee, to include routine communication with the Investment Office Staff and periodic reviews of processes and procedures.

### *External Manager Responsibilities*

1. Manage the Fund in accordance with each manager’s contract with CalPERS and the Policy.



2. Communicate and cooperate with Investment Office Staff and authorized third parties regarding the management of the Fund.

### Appendix 3: Investment Constraints/Limitations

#### *Portfolio Asset Class Allocation Targets & Ranges*

The following tables provide details regarding the asset allocation targets and ranges for each CERBT strategy. Upon adoption of significant policy changes, Staff will implement the changes within a reasonable time period.

*Table 3: Allocation Targets and Ranges – Strategy 1, Effective October 1, 2018*

<b>Asset Class</b>	<b>Policy Target</b>	<b>Policy Range Relative to Target</b>
Global Equity	59%	+/- 5%
Fixed Income	25%	+/- 5%
Treasury Inflation-Protected Securities (TIPS)	5%	+/- 3%
Commodities	3%	+/- 3%
Real Estate Investment Trusts (REITs)	8%	+/- 5%
Liquidity*	0%	+ 2%
<b>Total</b>	<b>100%</b>	

\*The Liquidity asset class is constrained to frictional/operational cash flows

*Table 4: Allocation Targets and Ranges – Strategy 2, Effective October 1, 2018*

<b>Asset Class</b>	<b>Policy Target</b>	<b>Policy Range Relative to Target</b>
Global Equity	40%	+/- 5%
Fixed Income	43%	+/- 5%
Treasury Inflation-Protected Securities (TIPS)	5%	+/- 3%
Commodities	4%	+/- 3%
Real Estate Investment Trusts (REITs)	8%	+/- 5%
Liquidity*	0%	+ 2%
<b>Total</b>	<b>100%</b>	

\*The Liquidity asset class is constrained to frictional/operational cash flows.

Table 5: Allocation Targets and Ranges – Strategy 3, Effective October 1, 2018

Asset Class	Policy Target	Policy Range Relative to Target
Global Equity	22%	+/- 5%
Fixed Income	49%	+/- 5%
Treasury Inflation-Protected Securities (TIPS)	16%	+/- 3%
Commodities	5%	+/- 3%
Real Estate Investment Trusts (REITs)	8%	+/- 5%
Liquidity*	0%	+ 2%
<b>Total</b>	<b>100%</b>	

\*The Liquidity asset class is constrained to frictional/operational cash flows.

#### Target Tracking Error

The Portfolios will be managed in a manner that minimizes any tracking error.

#### Appendix 4: Policy Document History

Table 6: CERBT Fund Policy History

Date	Detail
2011-06-15	Approved by the Policy Subcommittee
2011-08-15	Adopted by the Investment Committee
2013-12-03	Administrative changes to update template format and to align this policy with the Global Derivatives and Counterparty Risk Policy
2014-05-15	Administrative changes to standardize reporting frequencies to the Investment Committee to “no less than annually”
2014-05-15	Administrative changes to reflect the Policy Glossary of Terms Update Project
2014-10-13	Approved by the Investment Committee
2016-03-14	Approved by the Investment Committee. Previous versions of the California Employers’ Retiree Benefit Trust Fund Policy were reformatted to align with investment policy updates incorporated during the Investment Policy Revision Project
2018-10-01	Administrative changes to the strategic asset allocation targets and ranges as approved by the Committee on May 14, 2018 (agenda item 5a).
2019-01-04	Administrative changes made to migrate policy into an accessible template.

The CERBT Fund Policy was previously the Annuitants' Healthcare Coverage Fund Policy and Attachment A of the Affiliate Fund Policy. Tables 7 and 8 below reflect the revision history of those documents.

*Table 7: Affiliate Fund Policy History*

<b>Date</b>	<b>Detail</b>
2008-08-18	Approved by the Policy Subcommittee
2008-09-15	Adopted by the Investment Committee
2008-12-15	Revised by the Investment Committee
2009-06-16	Administrative changes made due to Policy Review Project
2009-09-28	Administrative changes due to adoption of Benchmark Policy

*Table 8: Annuitants' Healthcare Coverage Fund (Policy consolidated into the Affiliate Fund Policy) History*

<b>Date</b>	<b>Detail</b>
2006-12-15	Approved by the Policy Subcommittee
2006-12-18	Adopted by the Investment Committee
2008-08-18	Repealed by the Policy Subcommittee
2008-09-15	Administrative changes made due to Policy Review Project

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

**DATE:** November 15, 2022

**AGENDA ITEM:** Approve Resolution 2022-11, Modifying District Retirees Health Benefits for New Employees Effective Immediately Upon Adoption

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**RECOMMENDATIONS:** Approve and Adopt Resolution 2022-11, Modifying District Retirees Health Benefits for New Employees Effective Immediately Upon Adoption

**FINANCIAL IMPACT:** \$1500 per new employee over a five-year period. Thereafter, the district will continue to contribute \$500 a year to OPEB until that employee retires from the district or terminates employment.

**BACKGROUND:** The (District) provides medical benefits for retirees pursuant to Resolution 2007-13; the District wishes to modify its retiree medical benefits for employees hired after the date of this resolution; by doing so this would minimize the district's OPEB obligation as well as remain a positive incentive to retaining employees.

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**RESOLUTION 2022-11**  
**RESOLUTION OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT, COUNTY OF LAKE, STATE OF CALIFORNIA, MODIFYING HEALTH BENEFITS FOR DISTRICT RETIREES FOR NEW EMPLOYEES**

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**WHEREAS**, the Hidden Valley Lake Community Services District (District) provides medical benefits for retirees pursuant to Resolution 2007-13;

**WHEREAS**, the District wishes to modify its retiree medical benefits for employees hired after the date of this resolution (new employees);

**WHEREAS**, in order to be eligible for the District's retiree medical benefits, a new employee must "retire" from the District (i.e., terminate employment and commence receiving pension benefits from the District), with at least 15 years of consecutive service as an employee of the District (instead of just 5 years of consecutive service, which applies to District employees who are not new employees), and no earlier than 55 years of age;

**WHEREAS**, if the new employee is eligible for the District's retiree medical benefits, a retiree benefit arrangement will be established between the District and the retiree, pursuant to which (i) the District will make contributions towards the cost of the retiree medical benefits for the retiree and (ii) the retiree shall be responsible for the balance of the health benefit premium owed to the District by no later than the 15th of each month;

**WHEREAS**, the District will also make contributions towards the cost of the retiree medical benefits for the new employees hired after the date of this resolution during their active employment rather than just during their retirement; and

**WHEREAS**, the retiree medical benefits for new employees will be for the new employee only and not for any of the new employee's family members;

**NOW, THEREFORE, BE IT RESOLVED**, in order to be eligible for the District's retiree medical benefits, a new employee must "retire" from the District (i.e., terminate employment and commence receiving pension benefits from the District) after (i) having been an employee of the District for at least 15 consecutive years and (ii) having attained age 55;

**BE IT FURTHER RESOLVED**, the retiree medical benefits for each new employee shall be for the new employee only and not for any of the new employee's family members;

**BE IT FURTHER RESOLVED**, each such retiree must enroll in Medicare Part A and Part B coverage at the retiree's own expense when the retiree attains age 65 in order to continue the retiree's medical benefits coverage through the District;

**BE IT FURTHER RESOLVED**, the District shall make a contribution to the OPEB 115 Trust Fund in the amount of \$25,000 per year for the next four consecutive years after the date of this resolution, to meet its obligation of a total contribution of \$100,000 to the OPEB 115 Trust Fund, commencing within a reasonable amount of time after the date of this resolution;

**BE IT FURTHER RESOLVED**, the District shall also make a contribution to the OPEB 115 Trust Fund for each new employee in the following amounts: (i) \$100 per year for the new employee's first year of employment, (ii) \$200 per year for the new employee's second year of employment, (iii) \$300 per year for the new employee's third year of employment, (iv) \$400 per year for the new employee's fourth year of employment, (v) \$500 per year for the new employee's fifth year of employment and each subsequent year of employment, until the new employee's termination of employment with the District and (vi) after the new employee's retirement from the District;

**BE IT FURTHER RESOLVED**, the District shall contribute, from the OPEB 115 Trust, toward the cost of the District offered retiree medical plan, a monthly contribution not to exceed \$600 (RU 65) or \$350 (RO 65); provided, however, that the District's contribution amount is subject to change at any time by amendment to this resolution by the District's Board of Directors;

**BE IT FURTHER RESOLVED**, retired new employees must pay their share of the monthly premium no later than the 15th of the month, it is the responsibility of each such retiree to pay the retiree's obligation on a timely basis, and any amount owed by the retiree that is not received by the District by the 15th of the month in which the payment is due will disqualify the retiree from continuing the medical benefits and may not be reinstated in the future;

**BE IT FURTHER RESOLVED**, the District reserves the right to charge a retired new employee an additional amount(s) during the retiree's retirement if the District determines, in its sole and absolute discretion, that such an additional amount(s) is necessary or appropriate for the proper funding of these retiree medical benefits, in which event, it is the responsibility of the retiree to pay the retiree's full obligation on a timely basis; and

**BE IT FURTHER RESOLVED**, the District reserves the right to modify or terminate these retiree medical benefits, in its sole and absolute discretion, even after a new employee has retired from the District, and this resolution creates no vested right to any retiree medical benefits for any new employee.

This resolution shall be effective immediately upon adoption and shall remain in effect until such time as modified, repealed, or superseded by further resolution of the Board.

**PASSED AND ADOPTED** on \_\_\_\_\_, 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:**

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