



**Hidden Valley Lake Community Services District
Finance Committee Meeting
August 8, 2023– 12:30 p.m.
19400 Hartmann Road, Hidden Valley Lake, Ca.**

To join the meeting by Teleconference, go to www.hvlcsd.org select the August 8, 2023, Finance Committee Meeting and select Join Remote Meeting

Meetings are recorded for live streaming and broadcasting purposes.

- 1) CALL TO ORDER**
- 2) PLEDGE OF ALLEGIANCE**
- 3) ROLL CALL**
- 4) APPROVAL OF AGENDA**
- 5) DISCUSSION AND POSSIBLE RECOMMENDATION: Adoption of Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations**
- 6) DISCUSSION AND POSSIBLE RECOMMENDATION: Monthly Financials**
- 7) DISCUSSION AND POSSIBLE RECOMMENDATION: Projects Update**
- 8) DISCUSSION AND POSSIBLE RECOMMENDATION: Award of Contract to C.V Larsen Co for the Water Storage Reliability Project**
- 9) DISCUSSION AND POSSIBLE RECOMMENDATION: Authorization of the General Manager to Purchase Stationary Generators in Support of the Backup Power Reliability Project**
- 10) DISCUSSION AND POSSIBLE RECOMMENDATION: Authorization of the General Manager to Enter into a Contract with West Yost, for Grant Identification and Application Submission for SCADA, not to Exceed \$80,000**
- 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 . In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting, please contact the District Office at 987-9201 at least 48 hours prior to the scheduled meeting.

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

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

DATE: August 8, 2023

AGENDA ITEM: Adopt Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations

RECOMMENDATION: Adopt Resolution 2023-07 A Resolution of the Hidden Valley Lake Community Services District Regarding Intention to Issue Tax-Exempt Obligations

FINANCIAL IMPACT: None*

*There is no financial impact to this Resolution because it is stating merely the *intent* of the District to issue tax-exempt obligations, not the actual issuance of tax-exempt obligations.

BACKGROUND:

Initiated in 2018, NHA, together with NBS helped the District develop a Rate Study and Rate Structure that reflected the Board's priority of Infrastructure Improvements. Following the Prop 218 process a five-year rate structure was adopted and enacted on January 1, 2021. Simultaneous to this effort, District staff was also developing and submitting grant funding applications. Despite the increases in rates, grant status was unknown and projected net revenues did not appear to be able to completely cover the cost of needed improvements. In early 2022, NHA met with District staff to review the potential need for additional financing to meet this funding gap. After review, NHA presented their findings, which indicated that the District could sustain debt to pay for the needed projects. In late 2022 the federal Hazard Mitigation Grant Program (HMGP) awarded the District funding for four (4) distinct Water Reliability projects. The District began funding the Water Reliability projects with proceeds from water use fees and reserve funds. A few months later, District staff received news that the pre-COVID estimates for construction and non-construction project costs had increased by double, and in some cases triple the original costs of 2018. As a result, District staff had again reached out to NHA to revisit the affordability of financing. At the June 20, 2023 the Board meeting, the Board of Directors took action to "approve NHA to work with the District staff to execute a financing plan based on a 25-year term", by majority vote. NHA, working on behalf of the District engaged the services of Bond legal counsel and underwriter services. Cyrus Torabi, from Stradling Law has put together several documents that are necessary to move the financing process forward. These documents consist of 1) A request for the District to select a Financing Structure (to be discussed at the August 26, 2023 workshop), 2) An "Intent to Issue" Resolution, with an explanatory Staff Report, and a District Official Statement (as securities disclosure which is required in order to issue debt in the public capital markets, to be approved later in the process).

For your review, Stradling Law explains in this staff report the process through which financing will begin. As stated above, this Resolution is one necessary step towards financing, but is not a Resolution of action, only Intent.

The District is currently undertaking its current water capital improvement program on a pay-as-you-go basis, and the costs thereof are being paid by the District from its Water Operations Fund.

The District may elect to finance certain portions of its current capital improvement program from tax-exempt obligations. Federal tax law allows the District to reimburse itself from the proceeds of tax-exempt obligations for capital costs that the District pays *prior to the issuance* of such tax-exempt obligations. In order to reimburse itself, the Board of Directors must adopt a resolution stating its intent to reimburse itself should tax-exempt obligations be issued.

Stradling Yocca Carlson & Rauth, the District's bond counsel, has prepared a resolution permitting reimbursement of not to exceed \$5,000,000 for costs related to the current water capital improvement program which are incurred before tax-exempt obligations are incurred. Costs that are eligible for reimbursement must have been paid no more than 60 days before the adoption of the resolution, and the reimbursement must occur within three years after the eligible costs are paid. The foregoing limitations do not apply to "soft" costs such as preliminary studies and reports. The District can reimburse itself for soft costs equal to up to 20% of the amount of bonds issued without adopting this resolution.

Adoption of the reimbursement resolution will allow for reimbursement of construction-related costs incurred by the Water Operations Fund. Any such reimbursement from the proceeds of tax-exempt obligations will replenish funds available for ongoing maintenance and operations.

Adoption of the reimbursement resolution is a prophylactic measure that will enable the District to reimburse itself for water capital projects that the District commences before debt is issued. Without the adoption of the resolution, the District would only be able (under the Internal Revenue Code) to apply bond proceeds to pay invoices for projects that are commenced after debt is issued. If the District's financing plan changes and bonds are never issued, the resolution will have no effect, as it does not compel the District to issue bonds.

Encl: Resolution 2023-07



RESOLUTION 2023-07

A RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT REGARDING INTENTION TO ISSUE TAX-EXEMPT OBLIGATIONS

WHEREAS, the Hidden Valley Lake Community Services District (the "District") is a Community Services District that is duly created, established and authorized to transact business and exercise its powers under and pursuant to Division 3 of Title 6 of the California Government Code and the Constitution of the State of California; and

WHEREAS, the District desires to finance the costs of acquiring, constructing and installing certain public facilities and improvements for the benefit of its water system, as provided in Exhibit A attached hereto and incorporated herein (the "Water Reliability Projects"); and

WHEREAS, the District intends to finance the acquisition, construction and installation of the Water Reliability Projects or portions of said projects with the proceeds of the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the "Obligations"); and

WHEREAS, the District desires to pay certain costs with respect to the Water Reliability Projects from available moneys of the District, including but not limited to reserves held by the District and water use fees, prior to the issuance of the Obligations and to reimburse the District for such costs from a portion of the proceeds of the sale of the Obligations.

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

1. Each of the above recitals is true and correct.
2. The District reasonably expects, and hereby states its intention, to reimburse itself for Project costs incurred prior to the issuance of the Obligations with proceeds of the Obligations. Exhibit A describes the general character, type, purpose and function of the Water Reliability Projects.
3. The reasonably expected maximum principal amount of the Obligations that is anticipated to be used for such reimbursement is \$5,000,000.
4. Except as described in Section 8 below, this resolution is being adopted not later than 60 days after the payment of the original expenditures (the "**Expenditures Date or Dates**").
5. Except as described in Section 8 below, the expected date of issue of the Obligations will be within 18 months of the later of: (a) the Expenditure Date or Dates; or (b) the date that the Water Reliability Projects are placed in service; provided that the reimbursement may not be made more than three years after the Expenditure Date or Dates.
6. Proceeds of the Obligations to be used to reimburse the District for Water Reliability Project costs are not expected to be used, within one year of reimbursement, directly or indirectly to pay debt service with respect to any obligation (other than to pay current debt service coming due within the next succeeding one year period on any tax-exempt obligation of the District (other than the Obligations)) or to be held as a reasonably required reserve or replacement fund with

respect to an obligation of the District or any entity related in any manner to the District, or to reimburse any expenditure that was originally paid with the proceeds of any obligation, or to replace funds that are or will be used in such manner.

7. This Resolution is consistent with the budgetary and financial circumstances of the District as of the date hereof. No moneys from sources other than the Obligations are, or are reasonably expected to be, reserved, allocated on a long-term basis or otherwise set aside by the District (or any related party) pursuant to their budget or financial policies with respect to the Water Reliability Project costs. To the best of our knowledge, this Board is not aware of the previous adoption of official intents by the District that have been made as a matter of course for the purpose of reimbursing expenditures and for which tax exempt obligations have not been issued.
8. The limitations that are described in Sections 4 and 5 above do not apply to: (a) costs of issuance of the Obligations; (b) an amount not in excess of the lesser of \$100,000 or five percent (5%) of the proceeds of the Obligations; or (c) any preliminary expenditures, such as architectural, engineering, surveying, soil testing, and similar costs other than land acquisition, site preparation, and similar costs incident to commencement of construction, not in excess of twenty percent (20%) of the aggregate issue price of the Obligations that finances the Water Reliability Projects for which the preliminary expenditures were incurred.
9. This resolution is adopted as an official action of the District in order to comply with Treasury Regulation § 1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of District expenditures incurred prior to the date of issue of the Obligations, is part of the District's official proceedings, and will be available for inspection by the general public at the main administrative office of the District.
10. This Resolution shall take effect immediately upon its adoption.

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors of the Hidden Valley Lake Community Services District, Lake County, California, at a meeting thereof held on the 15th day of August 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Claude Brown
President of the Board

ATTEST:

Dennis White
General Manager/Secretary to the Board

EXHIBIT A

DESCRIPTION OF THE WATER RELIABILITY PROJECTS

Water System Improvements, including but not limited to:

1. Tank 4 Replacement
2. Wellhead Refurbishment
3. Tank 9 Replacement
4. Installation of Stationary Generators
5. Replacement and Refurbishment of Mainlines
6. Development of Defensible Space Buffers in the vicinity of Water System Infrastructure

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

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,455.88
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	147.25
01-1249	UNDERGROUND SERVICE ALERT			N		FUND TOTAL FOR VENDOR	150.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	248.59
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	279.46
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	169,468.24
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,796.67
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,094.64
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	529.74
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,609.10
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	202.86
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	60.79
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	436.47
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,642.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	594.18
01-2636	ACTION SANITARY, INC.			N		FUND TOTAL FOR VENDOR	825.00
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	25.00
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	82.25
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	15.73
01-2780	DNA RIDGE ROCK			N		FUND TOTAL FOR VENDOR	9.62
01-2788	GHD			N		FUND TOTAL FOR VENDOR	3,886.00
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,791.18
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,883.25
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,357.53

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	1,868.75
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	29.00
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	4,044.62
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.40
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,019.63
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,075.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	85.80
01-2961	BODEAN COMPANY			N		FUND TOTAL FOR VENDOR	261.34
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	153.00
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.96
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.02
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	862.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	26.20
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	540.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	43.51
01-3070	JESSIKA HARRISON			N		FUND TOTAL FOR VENDOR	46.16
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	487.50
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	136.54
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	96.10
01-3080	WATERWORTH			N		FUND TOTAL FOR VENDOR	4,850.00
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	1,066.66
01-3090	JARROD CUNNINGHAM			N		FUND TOTAL FOR VENDOR	19.85
01-8	AT&T			N		FUND TOTAL FOR VENDOR	939.76
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	7,237.65
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	132.00
*** FUND TOTALS ***							232,605.88

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,901.46
01-1046	RAINBOW AGRICULTURAL SERV			N		FUND TOTAL FOR VENDOR	933.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,383.59
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	147.25
01-1249	UNDERGROUND SERVICE ALERT			N		FUND TOTAL FOR VENDOR	150.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	248.60
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	279.46
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	169,468.21
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,746.77
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	533.03
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	529.72
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,759.97
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	202.88
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	180.31
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	436.47
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,642.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	594.18
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	25.00
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	82.25
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	395.84
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	15.73
01-2780	DNA RIDGE ROCK			N		FUND TOTAL FOR VENDOR	9.63
01-2788	GHD			N		FUND TOTAL FOR VENDOR	44,014.97
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	10,052.67
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	450.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,357.55
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	1,868.75
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	1,305.63
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	29.00
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	4,044.62
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2913	CRESCO EQUIPMENT RENTALS			N		FUND TOTAL FOR VENDOR	3,510.80
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.40
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,075.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	85.80
01-2961	BODEAN COMPANY			N		FUND TOTAL FOR VENDOR	261.33
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	153.00
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.95
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.03
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	862.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	26.20
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	540.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	43.52
01-3070	JESSIKA HARRISON			N		FUND TOTAL FOR VENDOR	46.17
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	712.50
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	136.54
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	96.10
01-3080	WATERWORTH			N		FUND TOTAL FOR VENDOR	4,850.00
01-3081	BENNETT ENGINEERING SERVI			N		FUND TOTAL FOR VENDOR	24,575.73
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	533.34
01-3090	JARROD CUNNINGHAM			N		FUND TOTAL FOR VENDOR	19.85

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-8	AT&T			N		FUND TOTAL FOR VENDOR	939.77
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	22,657.20
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	132.00
*** FUND TOTALS ***							317,038.77

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-9	PACIFIC GAS & ELECTRIC CO				N	FUND TOTAL FOR VENDOR	72.72
*** FUND TOTALS ***							72.72

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR				N	FUND TOTAL FOR VENDOR	1,903.42
*** FUND TOTALS ***							1,903.42

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

REPORTING FUND NO#: 218 CIEDB REDEMPTION FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1636	US BANK			N		FUND TOTAL FOR VENDOR	21,985.09
*** FUND TOTALS ***							21,985.09
*** REPORT TOTALS ***			573,605.88				573,605.88

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	85.80
120 2088	SURVIVOR BENEFITS - PERS	13.67
120 2090	PERS PAYABLE	3,281.67
120 2091	FIT PAYABLE	2,482.53
120 2092	CIT PAYABLE	1,051.94
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	641.51
120 2095	S D I PAYABLE	398.19
120 2099	DEFERRED COMP - 457 PLAN	1,400.00
120 5-00-5024	WORKERS' COMP INSURANCE	17,634.44
120 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
120 5-00-5060	GASOLINE, OIL & FUEL	1,357.53
120 5-00-5061	VEHICLE MAINT	105.91
120 5-00-5074	INSURANCE	132,754.49
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	5,134.50
120 5-00-5092	POSTAGE & SHIPPING	275.38
120 5-00-5121	LEGAL SERVICES	3,218.75
120 5-00-5122	ENGINEERING SERVICES	3,886.00
120 5-00-5130	PRINTING & PUBLICATION	235.73
120 5-00-5145	EQUIPMENT RENTAL	280.06
120 5-00-5148	OPERATING SUPPLIES	3,581.23
120 5-00-5150	REPAIR & REPLACE	2,889.67
120 5-00-5155	MAINT BLDG & GROUNDS	4,269.41
120 5-00-5156	CUSTODIAL SERVICES	1,066.66
120 5-00-5191	TELEPHONE	1,827.93
120 5-00-5192	ELECTRICITY	7,237.65
120 5-00-5193	OTHER UTILITIES	279.46
120 5-00-5194	IT SERVICES	3,937.50
120 5-00-5195	ENV/MONITORING	4,883.25

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 218 CIEDB REDEMPTION FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5315	SAFETY EQUIPMENT	1,485.00
120 5-10-5010	SALARIES & WAGES	291.19
120 5-10-5020	EMPLOYEE BENEFITS	5,854.30
120 5-10-5021	RETIREMENT BENEFITS	2,090.67
120 5-10-5090	OFFICE SUPPLIES	57.49CR
120 5-10-5170	TRAVEL MILEAGE	62.22
120 5-10-5175	EDUCATION / SEMINARS	316.35
120 5-10-5179	ADM MISC EXPENSES	152.11
120 5-30-5010	SALARIES & WAGES	346.79
120 5-30-5020	EMPLOYEE BENEFITS	9,132.82
120 5-30-5021	RETIREMENT BENEFITS	2,223.09
120 5-30-5022	CLOTHING ALLOWANCE	182.70
120 5-30-5090	OFFICE SUPPLIES	101.00
120 5-30-5170	TRAVEL MILEAGE	978.35
120 5-30-5175	EDUCATION / SEMINARS	469.36
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.32
	** FUND TOTAL **	232,605.88
130 1052	ACCTS REC WATER USE	1,901.46
130 2075	AFLAC	85.80
130 2088	SURVIVOR BENEFITS - PERS	12.37
130 2090	PERS PAYABLE	2,994.28
130 2091	FIT PAYABLE	2,534.33
130 2092	CIT PAYABLE	1,011.15
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	590.78
130 2095	S D I PAYABLE	366.69
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.00
130 5-00-5024	WORKERS' COMP INSURANCE	17,634.45
130 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
130 5-00-5060	GASOLINE, OIL & FUEL	1,357.55
130 5-00-5061	VEHICLE MAINT	105.93
130 5-00-5074	INSURANCE	132,754.48
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	5,134.49
130 5-00-5092	POSTAGE & SHIPPING	369.41
130 5-00-5121	LEGAL SERVICES	3,218.75
130 5-00-5130	PRINTING & PUBLICATION	235.74
130 5-00-5145	EQUIPMENT RENTAL	3,790.85
130 5-00-5150	REPAIR & REPLACE	9,102.44
130 5-00-5155	MAINT BLDG & GROUNDS	4,357.90
130 5-00-5156	CUSTODIAL SERVICES	533.34
130 5-00-5191	TELEPHONE	1,827.95
130 5-00-5192	ELECTRICITY	22,657.20
130 5-00-5193	OTHER UTILITIES	279.46
130 5-00-5194	IT SERVICES	5,243.13

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5195	ENV/MONITORING	450.00
130 5-00-5315	SAFETY EQUIPMENT	1,485.00
130 5-10-5010	SALARIES & WAGES	291.15
130 5-10-5020	EMPLOYEE BENEFITS	5,854.28
130 5-10-5021	RETIREMENT BENEFITS	2,090.62
130 5-10-5090	OFFICE SUPPLIES	57.51CR
130 5-10-5170	TRAVEL MILEAGE	62.23
130 5-10-5175	EDUCATION / SEMINARS	316.36
130 5-10-5179	ADM MISC EXPENSES	152.11
130 5-30-5010	SALARIES & WAGES	295.91
130 5-30-5020	EMPLOYEE BENEFITS	9,132.80
130 5-30-5021	RETIREMENT BENEFITS	1,662.70
130 5-30-5022	CLOTHING ALLOWANCE	182.71
130 5-30-5090	OFFICE SUPPLIES	101.03
130 5-30-5170	TRAVEL MILEAGE	978.40
130 5-30-5175	EDUCATION / SEMINARS	469.35
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.31
130 5-70-7204	RELIABLE WATER SUPPLY	69,305.20
	** FUND TOTAL **	317,038.77
140 5-00-5192	ELECTRICITY	72.72
	** FUND TOTAL **	72.72
215 5-00-5123	OTHER PROFESSIONAL SERVICES	1,903.42
	** FUND TOTAL **	1,903.42
218 5-00-5522	INTEREST ON LONG-TERM DEBT	21,985.09
	** FUND TOTAL **	21,985.09

	** TOTAL **	573,605.88

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 7/01/2023 THRU 7/31/2023	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,381,939.00</u>	<u>197,252.23</u>	<u>197,252.23</u>	<u>2,184,686.77</u>	<u>8.28</u>
TOTAL REVENUES	<u>2,381,939.00</u>	<u>197,252.23</u>	<u>197,252.23</u>	<u>2,184,686.77</u>	<u>8.28</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,146,098.00	178,139.96	178,139.96	967,958.04	15.54
ADMINISTRATION	456,334.00	59,388.81	59,388.81	396,945.19	13.01
FIELD	488,235.00	66,661.56	66,661.56	421,573.44	13.65
DIRECTORS	52,772.00	3,380.22	3,380.22	49,391.78	6.41
CAPITAL PROJECTS & EQUIP	<u>238,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>238,500.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,381,939.00</u>	<u>307,570.55</u>	<u>307,570.55</u>	<u>2,074,368.45</u>	<u>12.91</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(110,318.32)	(110,318.32)	110,318.32	0.00

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	100.00	900.00	10.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	7,181.00	0.00	0.00	7,181.00	0.00
120-4050 SALES OF RECLAIMED WATER	168,451.00	26,048.81	26,048.81	142,402.19	15.46
120-4111 COMM SEWER USE	85,538.00	5,928.15	5,928.15	79,609.85	6.93
120-4112 GOV'T SEWER USE	1,200.00	109.14	109.14	1,090.86	9.10
120-4116 SEWER USE CHARGES	1,913,136.00	160,905.34	160,905.34	1,752,230.66	8.41
120-4210 LATE FEE	25,000.00	3,334.23	3,334.23	21,665.77	13.34
120-4300 MISC INCOME	500.00	1.76	1.76	498.24	0.35
120-4310 OTHER INCOME	2,000.00	74.80	74.80	1,925.20	3.74
120-4320 FEMA/Caloes GRANTS	0.00	0.00	0.00	0.00	0.00
120-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,200.00	0.00	0.00	1,200.00	0.00
120-4580 TRANSFERS IN	176,733.00	0.00	0.00	176,733.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	750.00	750.00 (750.00)	0.00
TOTAL REVENUES	2,381,939.00	197,252.23	197,252.23	2,184,686.77	8.28

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	18,000.00	17,634.44	17,634.44	365.56	97.97
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	735.42	735.42	17,797.58	3.97
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,357.53	1,357.53	28,642.47	4.53
120-5-00-5061 VEHICLE MAINT	26,415.00	25.00	25.00	26,390.00	0.09
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	129,000.00	132,574.01	132,574.01	(3,574.01)	102.77
120-5-00-5075 BANK FEES	35,000.00	1,753.56	1,753.56	33,246.44	5.01
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	12,000.00	5,124.50	5,124.50	6,875.50	42.70
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	131.67	131.67	8,868.33	1.46
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	0.00	0.00	20,000.00	0.00
120-5-00-5122 ENGINEERING SERVICES	75,000.00	0.00	0.00	75,000.00	0.00
120-5-00-5123 OTHER PROFESSIONAL SERVICE	12,000.00	0.00	0.00	12,000.00	0.00
120-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	29.00	29.00	7,971.00	0.36
120-5-00-5135 NEWSLETTER	1,000.00	0.00	0.00	1,000.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	183.96	183.96	6,316.04	2.83
120-5-00-5148 OPERATING SUPPLIES	85,000.00	3,581.23	3,581.23	81,418.77	4.21
120-5-00-5150 REPAIR & REPLACE	180,000.00	1,760.62	1,760.62	178,239.38	0.98
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	80.21	80.21	11,919.79	0.67
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	1,066.66	1,066.66	16,433.34	6.10
120-5-00-5157 SECURITY	1,000.00	0.00	0.00	1,000.00	0.00
120-5-00-5160 SLUDGE DISPOSAL	42,000.00	0.00	0.00	42,000.00	0.00
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,233.75	1,233.75	16,766.25	6.85
120-5-00-5192 ELECTRICITY	155,000.00	7,237.65	7,237.65	147,762.35	4.67
120-5-00-5193 OTHER UTILITIES	3,500.00	0.00	0.00	3,500.00	0.00
120-5-00-5194 IT SERVICES	35,000.00	537.50	537.50	34,462.50	1.54
120-5-00-5195 ENV/MONITORING	50,000.00	3,093.25	3,093.25	46,906.75	6.19
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	26,000.00	0.00	0.00	26,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	0.00	0.00	3,500.00	0.00
120-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	0.00	250.00	0.00

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

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5580 TRANSFERS OUT	32,200.00	0.00	0.00	32,200.00	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 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	1,146,098.00	178,139.96	178,139.96	967,958.04	15.54

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

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	290,119.00	20,509.98	20,509.98	269,609.02	7.07
120-5-10-5020 EMPLOYEE BENEFITS	90,670.00	5,854.30	5,854.30	84,815.70	6.46
120-5-10-5021 RETIREMENT BENEFITS	60,245.00	32,833.67	32,833.67	27,411.33	54.50
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	28.64	28.64	3,971.36	0.72
120-5-10-5170 TRAVEL MILEAGE	5,000.00	62.22	62.22	4,937.78	1.24
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	0.00	0.00	5,000.00	0.00
120-5-10-5179 ADM MISC EXPENSES	800.00	100.00	100.00	700.00	12.50
TOTAL ADMINISTRATION	456,334.00	59,388.81	59,388.81	396,945.19	13.01

120-SEWER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	282,584.00	24,401.38	24,401.38	258,182.62	8.64
120-5-30-5020 EMPLOYEE BENEFITS	135,264.00	9,028.59	9,028.59	126,235.41	6.67
120-5-30-5021 RETIREMENT BENEFITS	56,387.00	32,966.09	32,966.09	23,420.91	58.46
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	182.70	182.70	2,317.30	7.31
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	62.95	62.95	937.05	6.30
120-5-30-5170 TRAVEL MILEAGE	5,000.00	19.85	19.85	4,980.15	0.40
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	488,235.00	66,661.56	66,661.56	421,573.44	13.65

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

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	269.15	2,730.85	8.97
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	5.75	224.25	2.50
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	3,105.32	3,105.32	41,136.68	7.02
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	52,772.00	3,380.22	3,380.22	49,391.78	6.41

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

120-SEWER ENTERPRISE FUND
CAPITAL PROJECTS & EQUIP
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	0.00	25,000.00	0.00
120-5-70-7202 DISASTER MITIGATION	183,500.00	0.00	0.00	183,500.00	0.00
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	30,000.00	0.00	0.00	30,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	238,500.00	0.00	0.00	238,500.00	0.00
TOTAL EXPENDITURES	2,381,939.00	307,570.55	307,570.55	2,074,368.45	12.91
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(110,318.32)	(110,318.32)	110,318.32	0.00

*** END OF REPORT ***

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

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>7,094,235.00</u>	<u>321,908.75</u>	<u>321,908.75</u>	<u>6,772,326.25</u>	<u>4.54</u>
TOTAL REVENUES	<u>7,094,235.00</u>	<u>321,908.75</u>	<u>321,908.75</u>	<u>6,772,326.25</u>	<u>4.54</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,112,556.00	189,575.43	189,575.43	1,922,980.57	8.97
ADMINISTRATION	455,534.00	59,388.78	59,388.78	396,145.22	13.04
FIELD	487,535.00	62,541.26	62,541.26	424,993.74	12.83
DIRECTORS	54,172.00	3,380.16	3,380.16	50,791.84	6.24
CAPITAL PROJECTS & EQUIP	<u>6,241,012.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,241,012.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>9,350,809.00</u>	<u>314,885.63</u>	<u>314,885.63</u>	<u>9,035,923.37</u>	<u>3.37</u>
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	7,023.12	7,023.12	(2,263,597.12)	0.31-

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	1,215.00	1,215.00	10,785.00	10.13
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	459.00	459.00	1,186.00	27.90
130-4040 LIEN RECORDING FEES	1,200.00	0.00	0.00	1,200.00	0.00
130-4045 AVAILABILITY FEES	28,000.00	0.00	0.00	28,000.00	0.00
130-4110 COMM WATER USE	142,776.00	13,925.74	13,925.74	128,850.26	9.75
130-4111 BULK WATER SALES	32,000.00	15,019.64	15,019.64	16,980.36	46.94
130-4112 GOV'T WATER USE	6,500.00	673.01	673.01	5,826.99	10.35
130-4115 WATER USE	2,865,024.00	284,096.04	284,096.04	2,580,927.96	9.92
130-4210 LATE FEE	57,000.00	5,669.22	5,669.22	51,330.78	9.95
130-4215 RETURNED CHECK FEE	1,000.00	100.00	100.00	900.00	10.00
130-4300 MISC INCOME	1,500.00	1.10	1.10	1,498.90	0.07
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4320 FEMA/CalOES GRANTS	2,689,985.00	0.00	0.00	2,689,985.00	0.00
130-4325 GRANTS	413,689.00	0.00	0.00	413,689.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,816.00	0.00	0.00	1,816.00	0.00
130-4580 TRANSFER IN	840,000.00	0.00	0.00	840,000.00	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	750.00	750.00 (750.00)	0.00
TOTAL REVENUES	7,094,235.00	321,908.75	321,908.75	6,772,326.25	4.54

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	18,000.00	17,634.45	17,634.45	365.55	97.97
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	735.41	735.41	17,797.59	3.97
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,357.55	1,357.55	28,642.45	4.53
130-5-00-5061 VEHICLE MAINT	25,000.00	25.00	25.00	24,975.00	0.10
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	129,000.00	132,574.00	132,574.00	(3,574.00)	102.77
130-5-00-5075 BANK FEES	35,000.00	1,753.56	1,753.56	33,246.44	5.01
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000.00	5,124.50	5,124.50	26,875.50	16.01
130-5-00-5092 POSTAGE & SHIPPING	8,500.00	131.67	131.67	8,368.33	1.55
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	0.00	0.00	30,000.00	0.00
130-5-00-5122 ENGINEERING SERVICES	100,000.00	0.00	0.00	100,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000.00	0.00	0.00	15,000.00	0.00
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	0.00	15,000.00	0.00
130-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	29.00	29.00	7,471.00	0.39
130-5-00-5135 NEWSLETTER	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	3,694.75	3,694.75	31,305.25	10.56
130-5-00-5148 OPERATING SUPPLIES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5150 REPAIR & REPLACE	140,000.00	1,323.53	1,323.53	138,676.47	0.95
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	80.20	80.20	14,919.80	0.53
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	533.34	533.34	4,466.66	10.67
130-5-00-5157 SECURITY	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	17,000.00	1,233.77	1,233.77	15,766.23	7.26
130-5-00-5192 ELECTRICITY	220,000.00	22,657.20	22,657.20	197,342.80	10.30
130-5-00-5193 OTHER UTILITIES	3,600.00	0.00	0.00	3,600.00	0.00
130-5-00-5194 IT SERVICES	62,000.00	537.50	537.50	61,462.50	0.87
130-5-00-5195 ENV/MONITORING	20,000.00	150.00	150.00	19,850.00	0.75
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	0.00	40,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
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
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	0.00	250.00	0.00

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

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5580 TRANSFERS OUT	972,273.00	0.00	0.00	972,273.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,112,556.00	189,575.43	189,575.43	1,922,980.57	8.97

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

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	290,119.00	20,510.00	20,510.00	269,609.00	7.07
130-5-10-5020 EMPLOYEE BENEFITS	90,670.00	5,854.28	5,854.28	84,815.72	6.46
130-5-10-5021 RETIREMENT BENEFITS	60,245.00	32,833.62	32,833.62	27,411.38	54.50
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	28.65	28.65	3,971.35	0.72
130-5-10-5170 TRAVEL MILEAGE	5,000.00	62.23	62.23	4,937.77	1.24
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	0.00	0.00	4,500.00	0.00
130-5-10-5179 ADM MISC EXPENSES	800.00	100.00	100.00	700.00	12.50
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	455,534.00	59,388.78	59,388.78	396,145.22	13.04

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

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	282,584.00	20,841.46	20,841.46	261,742.54	7.38
130-5-30-5020 EMPLOYEE BENEFITS	135,264.00	9,028.57	9,028.57	126,235.43	6.67
130-5-30-5021 RETIREMENT BENEFITS	56,387.00	32,405.70	32,405.70	23,981.30	57.47
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	182.71	182.71	2,317.29	7.31
130-5-30-5063 CERTIFICATIONS	800.00	0.00	0.00	800.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	62.97	62.97	937.03	6.30
130-5-30-5170 TRAVEL MILEAGE	5,000.00	19.85	19.85	4,980.15	0.40
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	487,535.00	62,541.26	62,541.26	424,993.74	12.83

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

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	269.10	2,730.90	8.97
130-5-40-5020 DIRECTOR BENEFITIS	230.00	5.75	5.75	224.25	2.50
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	3,105.31	3,105.31	41,136.69	7.02
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	54,172.00	3,380.16	3,380.16	50,791.84	6.24

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

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	23,500.00	0.00	0.00	23,500.00	0.00
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512.00	0.00	0.00	6,217,512.00	0.00
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	6,241,012.00	0.00	0.00	6,241,012.00	0.00
TOTAL EXPENDITURES	9,350,809.00	314,885.63	314,885.63	9,035,923.37	3.37
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	7,023.12	7,023.12	(2,263,597.12)	0.31-

*** END OF REPORT ***

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

215-RECA REDEMPTION 1995-2
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>298,981.00</u>	<u>0.00</u>	<u>0.00</u>	<u>298,981.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>298,981.00</u>	<u>0.00</u>	<u>0.00</u>	<u>298,981.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>298,981.00</u>	<u>1,903.42</u>	<u>1,903.42</u>	<u>297,077.58</u>	<u>0.64</u>
TOTAL EXPENDITURES	<u>298,981.00</u>	<u>1,903.42</u>	<u>1,903.42</u>	<u>297,077.58</u>	<u>0.64</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(1,903.42)	(1,903.42)	1,903.42	0.00

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

215-RECA REDEMPTION 1995-2
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	0.00	0.00	275,500.00	0.00
215-4540 DELINQUENT ASSESSMENTS	9,000.00	0.00	0.00	9,000.00	0.00
215-4541 DELINQ PENALTY & INTEREST	7,000.00	0.00	0.00	7,000.00	0.00
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	4,281.00	0.00	0.00	4,281.00	0.00
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	298,981.00	0.00	0.00	298,981.00	0.00

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

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	1,903.42	1,903.42	7,736.58	19.75
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	76,341.00	0.00	0.00	76,341.00	0.00
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	0.00	213,000.00	0.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	298,981.00	1,903.42	1,903.42	297,077.58	0.64
TOTAL EXPENDITURES	298,981.00	1,903.42	1,903.42	297,077.58	0.64
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(1,903.42)	(1,903.42)	1,903.42	0.00

*** END OF REPORT ***

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

218-CIEDB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,721.00</u>	<u>9,137.00</u>	<u>9,137.00</u>	<u>160,584.00</u>	<u>5.38</u>
TOTAL REVENUES	<u>169,721.00</u>	<u>9,137.00</u>	<u>9,137.00</u>	<u>160,584.00</u>	<u>5.38</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,721.00</u>	<u>21,985.09</u>	<u>21,985.09</u>	<u>147,735.91</u>	<u>12.95</u>
TOTAL EXPENDITURES	<u>169,721.00</u>	<u>21,985.09</u>	<u>21,985.09</u>	<u>147,735.91</u>	<u>12.95</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(12,848.09)	(12,848.09)	12,848.09	0.00

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

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	36,548.00	9,137.00	9,137.00	27,411.00	25.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	900.00	0.00	0.00	900.00	0.00
218-4580 TRANSFERS IN	132,273.00	0.00	0.00	132,273.00	0.00
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	169,721.00	9,137.00	9,137.00	160,584.00	5.38

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

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	43,970.00	21,985.09	21,985.09	21,984.91	50.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,791.00	0.00	0.00	3,791.00	0.00
218-5-00-5599 PRINCIPAL PMT	121,960.00	0.00	0.00	121,960.00	0.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	169,721.00	21,985.09	21,985.09	147,735.91	12.95
TOTAL EXPENDITURES	169,721.00	21,985.09	21,985.09	147,735.91	12.95
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(12,848.09)	(12,848.09)	12,848.09	0.00

*** END OF REPORT ***

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

219-USDA SOLAR LOAN
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,158.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,158.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>32,158.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,158.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,158.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,158.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>32,158.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,158.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

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

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	0.00	25.00	0.00
219-4580 TRANSFERS IN	32,133.00	0.00	0.00	32,133.00	0.00
TOTAL REVENUES	32,158.00	0.00	0.00	32,158.00	0.00
	=====	=====	=====	=====	=====

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

219-USDA SOLAR LOAN
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,658.00	0.00	0.00	13,658.00	0.00
219-5-00-5523 INTEREST EXPENSE	0.00	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	18,500.00	0.00	0.00	18,500.00	0.00
TOTAL NON-DEPARTMENTAL	32,158.00	0.00	0.00	32,158.00	0.00
TOTAL EXPENDITURES	32,158.00	0.00	0.00	32,158.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

*** END OF REPORT ***



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

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 434,457	\$ 3,051,684	\$ 640,007	\$ 148,836	\$ 4,274,983
Cash Receipts					
Utility Billing Deposits	\$ 497,161	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 184	\$ 5,025	\$ 554	
Total Cash Receipts	\$ 497,161	\$ 184	\$ 5,025	\$ 149,390	
Cash Disbursements					
Accounts Payable Checks issued	\$ 545,919	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 150,896	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 67,076	\$ -	\$ -	\$ -	
Bank Fees	\$ 3,507	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 767,398	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	\$ 12,848	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ 12,848	\$ -	\$ -	
Total Transfers Between Accounts	\$ 12,848	\$ 12,848	\$ -	\$ -	
Ending Balances in General Ledger	\$ 164,264	\$ 3,039,019	\$ 645,032	\$ 149,390	\$ 3,997,705
Financial Institution Ending Balances	\$ 215,014	\$ 3,039,019	\$ 645,032	\$ 149,390	\$ 4,048,455

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	146,649	11,426	74,508	-	232,583
130 Water Operating	10,054	62,142	111,037	-	183,234
140 Flood Enterprise	(73)	-	-	-	(73)
215 2016 Sewer Refinancing Bond	(1,903)	390,696	97,946	149,390	636,128
218 2002 CIEDB Loan	-	64,755	17,186	-	81,941
219 2012 USDA Solar COP	-	8,381	907	-	9,288
313 Wastewater Operating Reserve	9,537	154,379	60,693	-	224,608
314 Wastewater CIP	-	485,402	98,134	-	583,536
319 2012 USDA Solar COP Reserve	-	31,374	-	-	31,374
320 Water CIP	-	1,650,273	-	-	1,650,273
325 Water Operating Reserve	-	180,192	-	-	180,192
350 2002 CIEDB Loan Reserve	-	-	184,621	-	184,621
Total Ending Balances in General Ledger	164,264	3,039,019	645,032	149,390	3,997,705

[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: 7/01/2023 THRU 7/31/2023
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	7/14/2023	BANK-DRAFT	000898	AFLAC	85.80CR	OUTSTND	A	0/00/0000
1010	7/14/2023	BANK-DRAFT	000899	CALIFORNIA PUBLIC EMPLOYEES RE	6,976.36CR	CLEARED	A	7/17/2023
1010	7/14/2023	BANK-DRAFT	000900	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	7/14/2023
1010	7/14/2023	BANK-DRAFT	000901	STATE OF CALIFORNIA EDD	1,296.69CR	CLEARED	A	7/14/2023
1010	7/14/2023	BANK-DRAFT	000902	US DEPARTMENT OF THE TREASURY	3,468.00CR	CLEARED	A	7/14/2023
1010	7/28/2023	BANK-DRAFT	000903	AFLAC	85.80CR	OUTSTND	A	0/00/0000
1010	7/28/2023	BANK-DRAFT	000904	CALIFORNIA PUBLIC EMPLOYEES RE	7,392.71CR	CLEARED	A	7/31/2023
1010	7/28/2023	BANK-DRAFT	000905	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	7/28/2023
1010	7/28/2023	BANK-DRAFT	000906	STATE OF CALIFORNIA EDD	1,542.78CR	CLEARED	A	7/28/2023
1010	7/28/2023	BANK-DRAFT	000907	US DEPARTMENT OF THE TREASURY	4,075.44CR	CLEARED	A	7/28/2023

CHECK:								
1010	7/07/2023	CHECK	001885	ACWA/JPIA	1,059.46CR	CLEARED	A	7/12/2023
1010	7/07/2023	CHECK	001886	ALPHA ANALYTICAL LABORATORIES	1,430.00CR	CLEARED	A	7/12/2023
1010	7/07/2023	CHECK	001887	APPLIED TECHNOLOGY SOLUTIONS	2,150.00CR	CLEARED	A	7/17/2023
1010	7/07/2023	CHECK	001888	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	7/17/2023
1010	7/07/2023	CHECK	001889	BADGER METER	1,305.63CR	CLEARED	A	7/17/2023
1010	7/07/2023	CHECK	001890	BODEAN COMPANY	522.67CR	CLEARED	A	7/11/2023
1010	7/07/2023	CHECK	001891	DNA RIDGE ROCK	19.25CR	CLEARED	A	7/10/2023
1010	7/07/2023	CHECK	001892	MEDIACOM	497.19CR	CLEARED	A	7/13/2023
1010	7/07/2023	CHECK	001893	NBS GOVERNMENT FINANCE GROUP	1,903.42CR	CLEARED	A	7/11/2023
1010	7/07/2023	CHECK	001894	ODP BUSINESS SOLUTIONS, LLC	28.93CR	CLEARED	A	7/17/2023
1010	7/07/2023	CHECK	001895	RGW GROUNDSKEEPING, LLC	8,089.24CR	CLEARED	A	7/10/2023
1010	7/07/2023	CHECK	001896	SPECIAL DISTRICT RISK MANAGEME	300,416.90CR	CLEARED	A	7/12/2023
1010	7/07/2023	CHECK	001897	STREAMLINE	249.00CR	CLEARED	A	7/12/2023
1010	7/07/2023	CHECK	001898	US BANK	21,985.09CR	CLEARED	A	7/13/2023
1010	7/07/2023	CHECK	001899	USA BLUE BOOK	47.14CR	OUTSTND	A	0/00/0000
1010	7/07/2023	CHECK	001900	WATERWORTH	9,700.00CR	CLEARED	A	7/18/2023
1010	7/07/2023	CHECK	001901	WELLS FARGO FINANCIAL LEASING	367.91CR	CLEARED	A	7/14/2023
1010	7/07/2023	CHECK	001902	JONES, JOHN D	6.34CR	CLEARED	A	7/18/2023
1010	7/07/2023	CHECK	001903	OHLSON, GEORGE E	44.03CR	OUTSTND	A	0/00/0000
1010	7/07/2023	CHECK	001904	STRATTON, JAMES R	18.98CR	CLEARED	A	7/20/2023
1010	7/14/2023	CHECK	001905	ADVENTIST HEALTH ST HELENA - J	31.46CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001906	ALPHA ANALYTICAL LABORATORIES	470.00CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001907	AT&T	1,879.53CR	CLEARED	A	7/20/2023
1010	7/14/2023	CHECK	001908	DATAPROSE, LLC	405.74CR	CLEARED	A	7/21/2023
1010	7/14/2023	CHECK	001909	GHD	25,128.10CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001910	HARDESTER'S MARKETS & HARDWARE	241.10CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001911	GARDENS BY JILLIAN	200.00CR	CLEARED	A	7/21/2023
1010	7/14/2023	CHECK	001912	JARROD CUNNINGHAM	39.70CR	CLEARED	A	7/20/2023
1010	7/14/2023	CHECK	001913	JESSIKA HARRISON	92.33CR	OUTSTND	A	0/00/0000
1010	7/14/2023	CHECK	001914	LAKE COUNTY RECORD BEE	294.50CR	CLEARED	A	7/31/2023
1010	7/14/2023	CHECK	001915	MENDO MILL CLEARLAKE	20.64CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001916	ODP BUSINESS SOLUTIONS, LLC	46.48CR	CLEARED	A	7/19/2023

8/02/2023 4:58 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 2
 CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	7/14/2023	CHECK	001917	QUACKENBUSH MRRCF	44.59CR	VOIDED	A	7/14/2023
1010	7/14/2023	CHECK	001918	R&S TRUCKING	1,080.00CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001919	RAINBOW AGRICULTURAL SERVICES	933.00CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001920	SMALLCOMB, LISA	19.65CR	CLEARED	A	7/17/2023
1010	7/14/2023	CHECK	001921	SOUTH LAKE REFUSE & RECYCLING	558.92CR	CLEARED	A	7/18/2023
1010	7/14/2023	CHECK	001922	SPECIAL DISTRICT RISK MANAGEME	38,158.59CR	CLEARED	A	7/19/2023
1010	7/14/2023	CHECK	001923	TYLER TECHNOLOGY	5,035.00CR	CLEARED	A	7/20/2023
1010	7/14/2023	CHECK	001924	U S POSTMASTER	264.00CR	CLEARED	A	7/21/2023
1010	7/14/2023	CHECK	001925	FOWLER, EDWARD	248.02CR	CLEARED	A	7/24/2023
1010	7/21/2023	CHECK	001926	ADTS, INC	164.50CR	CLEARED	A	7/31/2023
1010	7/21/2023	CHECK	001927	ALESHIRE & WYNDER, LLP	1,725.00CR	CLEARED	A	7/26/2023
1010	7/21/2023	CHECK	001928	ALPHA ANALYTICAL LABORATORIES	2,363.75CR	CLEARED	A	7/26/2023
1010	7/21/2023	CHECK	001929	BARTKIEWICZ, KRONICK & SHANAHA	1,200.00CR	CLEARED	A	7/25/2023
1010	7/21/2023	CHECK	001930	BENNETT ENGINEERING SERVICES	24,575.73CR	CLEARED	A	7/25/2023
1010	7/21/2023	CHECK	001931	BOLD POLISNER MADDOW NELSON &	3,737.50CR	CLEARED	A	7/25/2023
1010	7/21/2023	CHECK	001932	CARDMEMBER SERVICE	13,843.85CR	CLEARED	A	7/28/2023
1010	7/21/2023	CHECK	001933	GHD	18,886.87CR	CLEARED	A	7/25/2023
1010	7/21/2023	CHECK	001934	MIDDLETOWN COPY & PRINT	58.00CR	CLEARED	A	7/25/2023
1010	7/21/2023	CHECK	001935	ODP BUSINESS SOLUTIONS, LLC	11.62CR	CLEARED	A	7/31/2023
1010	7/21/2023	CHECK	001936	SPECIAL DISTRICT RISK MANAGEME	360.96CR	CLEARED	A	7/26/2023
1010	7/21/2023	CHECK	001937	TYLER TECHNOLOGY	250.00CR	CLEARED	A	7/26/2023
1010	7/21/2023	CHECK	001938	UBEO WEST, LLC	192.20CR	CLEARED	A	7/26/2023
1010	7/21/2023	CHECK	001939	VERIZON WIRELESS	938.72CR	OUTSTND	A	0/00/0000
1010	7/21/2023	CHECK	001940	VERIZON WIRELESS	249.64CR	OUTSTND	A	0/00/0000
1010	7/21/2023	CHECK	001941	EAGLE, DANIEL & TAYL	364.23CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001942	ACTION SANITARY, INC.	825.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001943	ALPHA ANALYTICAL LABORATORIES	1,069.50CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001944	AT&T MOBILITY	90.80CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001945	B & G TIRES OF MIDDLETOWN	50.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001946	CRESCO EQUIPMENT RENTALS	3,510.80CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001947	DONNA MAHONEY	72.05CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001948	GHD	3,886.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001949	HANNAH DAVIDSON	306.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001950	JACOB MCCLURE	273.08CR	CLEARED	A	7/31/2023
1010	7/28/2023	CHECK	001951	MENDO MILL CLEARLAKE	852.30CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001952	PACE SUPPLY CORP	387.92CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001953	PACIFIC GAS & ELECTRIC COMPANY	29,967.57CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001954	SERVICO BUILDING MAINTENANCE C	1,600.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001955	SMALLCOMB, LISA	32.75CR	CLEARED	A	7/31/2023
1010	7/28/2023	CHECK	001956	THATCHER COMPANY, INC.	3,019.63CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001957	UNDERGROUND SERVICE ALERT OF N	300.00CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001958	USA BLUE BOOK	1,580.53CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001959	WESTGATE PETROLEUM CO., INC.	2,715.08CR	OUTSTND	A	0/00/0000
1010	7/28/2023	CHECK	001960	SILVA DERENIA, SARA	1,219.86CR	CLEARED	A	7/31/2023

DEPOSIT: -----

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

CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	7/03/2023	DEPOSIT		Payment on Account	542.30	CLEARED	R	7/03/2023
1010	7/03/2023	DEPOSIT	000001	CREDIT CARD 7/03/2023	3,607.66	CLEARED	C	7/05/2023
1010	7/03/2023	DEPOSIT	000002	REGULAR DAILY POST 7/03/2023	771.16	CLEARED	C	7/05/2023
1010	7/03/2023	DEPOSIT	000003	CREDIT CARD 7/03/2023	13,327.68	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000004	REGULAR DAILY POST 7/03/2023	929.37	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000005	CREDIT CARD 7/03/2023	3,246.74	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000006	REGULAR DAILY POST 7/03/2023	211.69	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000007	CREDIT CARD 7/03/2023	592.68	CLEARED	C	7/05/2023
1010	7/03/2023	DEPOSIT	000008	CREDIT CARD 7/03/2023	449.12	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000009	CREDIT CARD 7/03/2023	118.58	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000010	CREDIT CARD 7/03/2023	120.01	CLEARED	C	7/05/2023
1010	7/03/2023	DEPOSIT	000011	CREDIT CARD 7/03/2023	4,335.44	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000012	CREDIT CARD 7/03/2023	1,004.39	CLEARED	C	7/06/2023
1010	7/03/2023	DEPOSIT	000013	CREDIT CARD 7/03/2023	198.66	CLEARED	C	7/07/2023
1010	7/03/2023	DEPOSIT	000014	REGULAR DAILY POST 7/03/2023	2,294.77	CLEARED	C	7/05/2023
1010	7/05/2023	DEPOSIT		CREDIT CARD 7/05/2023	4,638.88	CLEARED	C	7/06/2023
1010	7/05/2023	DEPOSIT	000001	REGULAR DAILY POST 7/05/2023	445.94	CLEARED	C	7/06/2023
1010	7/05/2023	DEPOSIT	000002	CREDIT CARD 7/05/2023	1,718.19	CLEARED	C	7/07/2023
1010	7/05/2023	DEPOSIT	000003	CREDIT CARD 7/05/2023	640.41	CLEARED	C	7/06/2023
1010	7/05/2023	DEPOSIT	000004	CREDIT CARD 7/05/2023	5,659.03	CLEARED	C	7/06/2023
1010	7/05/2023	DEPOSIT	000005	CREDIT CARD 7/05/2023	488.49	CLEARED	C	7/06/2023
1010	7/05/2023	DEPOSIT	000006	CREDIT CARD 7/05/2023	738.62	CLEARED	C	7/07/2023
1010	7/05/2023	DEPOSIT	000007	CREDIT CARD 7/05/2023	588.69	CLEARED	C	7/10/2023
1010	7/05/2023	DEPOSIT	000008	REGULAR DAILY POST 7/05/2023	300.00	CLEARED	C	7/06/2023
1010	7/06/2023	DEPOSIT		CREDIT CARD 7/06/2023	7,242.75	CLEARED	C	7/07/2023
1010	7/06/2023	DEPOSIT	000001	REGULAR DAILY POST 7/06/2023	674.10	CLEARED	C	7/07/2023
1010	7/06/2023	DEPOSIT	000002	CREDIT CARD 7/06/2023	755.50	CLEARED	C	7/07/2023
1010	7/06/2023	DEPOSIT	000003	CREDIT CARD 7/06/2023	287.44	CLEARED	C	7/07/2023
1010	7/06/2023	DEPOSIT	000004	CREDIT CARD 7/06/2023	855.19	CLEARED	C	7/11/2023
1010	7/06/2023	DEPOSIT	000005	REGULAR DAILY POST 7/06/2023	1,556.67	CLEARED	C	7/07/2023
1010	7/07/2023	DEPOSIT		CREDIT CARD 7/07/2023	1,514.19	CLEARED	C	7/10/2023
1010	7/07/2023	DEPOSIT	000001	REGULAR DAILY POST 7/07/2023	285.29	CLEARED	C	7/10/2023
1010	7/07/2023	DEPOSIT	000002	CREDIT CARD 7/07/2023	1,208.62	CLEARED	C	7/10/2023
1010	7/07/2023	DEPOSIT	000003	CREDIT CARD 7/07/2023	981.70	CLEARED	C	7/12/2023
1010	7/07/2023	DEPOSIT	000004	REGULAR DAILY POST 7/07/2023	2,165.75	CLEARED	C	7/10/2023
1010	7/10/2023	DEPOSIT		CREDIT CARD 7/10/2023	2,809.25	CLEARED	C	7/11/2023
1010	7/10/2023	DEPOSIT	000001	REGULAR DAILY POST 7/10/2023	183.09	CLEARED	C	7/11/2023
1010	7/10/2023	DEPOSIT	000002	CREDIT CARD 7/10/2023	3,198.97	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000003	REGULAR DAILY POST 7/10/2023	174.31	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000004	CREDIT CARD 7/10/2023	1,003.43	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000005	REGULAR DAILY POST 7/10/2023	331.00	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000006	CREDIT CARD 7/10/2023	1,764.65	CLEARED	C	7/11/2023
1010	7/10/2023	DEPOSIT	000007	CREDIT CARD 7/10/2023	558.27	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000008	CREDIT CARD 7/10/2023	1,309.67	CLEARED	C	7/11/2023

8/02/2023 4:58 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 4
 CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
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1010	7/10/2023	DEPOSIT	000010	CREDIT CARD 7/10/2023	117.12	CLEARED	C	7/12/2023
1010	7/10/2023	DEPOSIT	000011	CREDIT CARD 7/10/2023	938.39	CLEARED	C	7/13/2023
1010	7/10/2023	DEPOSIT	000012	REGULAR DAILY POST 7/10/2023	23,536.19	CLEARED	C	7/11/2023
1010	7/11/2023	DEPOSIT		CREDIT CARD 7/11/2023	8,818.22	CLEARED	C	7/12/2023
1010	7/11/2023	DEPOSIT	000001	REGULAR DAILY POST 7/11/2023	3,753.60	CLEARED	C	7/12/2023
1010	7/11/2023	DEPOSIT	000002	CREDIT CARD 7/11/2023	2,400.53	CLEARED	C	7/12/2023
1010	7/11/2023	DEPOSIT	000003	CREDIT CARD 7/11/2023	244.26	CLEARED	C	7/12/2023
1010	7/11/2023	DEPOSIT	000004	CREDIT CARD 7/11/2023	1,444.11	CLEARED	C	7/14/2023
1010	7/11/2023	DEPOSIT	000005	REGULAR DAILY POST 7/11/2023	8,208.29	CLEARED	C	7/12/2023
1010	7/12/2023	DEPOSIT		CREDIT CARD 7/12/2023	4,266.26	CLEARED	C	7/13/2023
1010	7/12/2023	DEPOSIT	000001	REGULAR DAILY POST 7/12/2023	387.00	CLEARED	C	7/13/2023
1010	7/12/2023	DEPOSIT	000002	CREDIT CARD 7/12/2023	4,364.35	CLEARED	C	7/13/2023
1010	7/12/2023	DEPOSIT	000003	CREDIT CARD 7/12/2023	339.69	CLEARED	C	7/13/2023
1010	7/12/2023	DEPOSIT	000004	CREDIT CARD 7/12/2023	1,312.22	CLEARED	C	7/17/2023
1010	7/12/2023	DEPOSIT	000005	REGULAR DAILY POST 7/12/2023	7,817.53	CLEARED	C	7/13/2023
1010	7/12/2023	DEPOSIT	000006	CREDIT CARD 7/12/2023	4,406.93	CLEARED	C	7/14/2023
1010	7/12/2023	DEPOSIT	000007	CREDIT CARD 7/12/2023	1,062.61	CLEARED	C	7/14/2023
1010	7/13/2023	DEPOSIT		CREDIT CARD 7/13/2023	348.66	CLEARED	C	7/14/2023
1010	7/13/2023	DEPOSIT	000001	CREDIT CARD 7/13/2023	150.51	CLEARED	C	7/14/2023
1010	7/13/2023	DEPOSIT	000002	CREDIT CARD 7/13/2023	429.12	CLEARED	C	7/18/2023
1010	7/13/2023	DEPOSIT	000003	REGULAR DAILY POST 7/13/2023	5,860.97	CLEARED	C	7/14/2023
1010	7/14/2023	DEPOSIT		CREDIT CARD 7/14/2023	3,701.62	CLEARED	C	7/17/2023
1010	7/14/2023	DEPOSIT	000001	REGULAR DAILY POST 7/14/2023	1,342.34	CLEARED	C	7/17/2023
1010	7/14/2023	DEPOSIT	000002	CREDIT CARD 7/14/2023	2,492.11	CLEARED	C	7/17/2023
1010	7/14/2023	DEPOSIT	000003	CREDIT CARD 7/14/2023	350.35	CLEARED	C	7/17/2023
1010	7/14/2023	DEPOSIT	000004	CREDIT CARD 7/14/2023	1,358.03	CLEARED	C	7/19/2023
1010	7/14/2023	DEPOSIT	000005	REGULAR DAILY POST 7/14/2023	8,807.54	CLEARED	C	7/17/2023
1010	7/14/2023	DEPOSIT	000006	DRAFT POSTING	22,496.52	CLEARED	U	7/17/2023
1010	7/17/2023	DEPOSIT		CREDIT CARD 7/17/2023	6,096.02	CLEARED	C	7/18/2023
1010	7/17/2023	DEPOSIT	000001	REGULAR DAILY POST 7/17/2023	1,139.16	CLEARED	C	7/18/2023
1010	7/17/2023	DEPOSIT	000002	CREDIT CARD 7/17/2023	33,298.75	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000003	REGULAR DAILY POST 7/17/2023	2,847.70	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000004	CREDIT CARD 7/17/2023	4,364.82	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000005	REGULAR DAILY POST 7/17/2023	179.18	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000006	CREDIT CARD 7/17/2023	2,781.80	CLEARED	C	7/18/2023
1010	7/17/2023	DEPOSIT	000007	CREDIT CARD 7/17/2023	99.76	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000008	CREDIT CARD 7/17/2023	234.78	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000009	CREDIT CARD 7/17/2023	830.43	CLEARED	C	7/18/2023
1010	7/17/2023	DEPOSIT	000010	CREDIT CARD 7/17/2023	1,167.34	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000011	CREDIT CARD 7/17/2023	1,406.47	CLEARED	C	7/19/2023
1010	7/17/2023	DEPOSIT	000012	CREDIT CARD 7/17/2023	2,265.44	CLEARED	C	7/20/2023
1010	7/17/2023	DEPOSIT	000013	REGULAR DAILY POST 7/17/2023	66,546.22	CLEARED	C	7/18/2023
1010	7/17/2023	DEPOSIT	000014	DAILY PAYMENT POSTING - ADJ	188.00CR	CLEARED	U	7/17/2023

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

CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	7/18/2023	DEPOSIT		CREDIT CARD 7/18/2023	5,694.92	CLEARED	C	7/19/2023
1010	7/18/2023	DEPOSIT	000001	REGULAR DAILY POST 7/18/2023	778.30	CLEARED	C	7/19/2023
1010	7/18/2023	DEPOSIT	000002	CREDIT CARD 7/18/2023	1,599.49	CLEARED	C	7/19/2023
1010	7/18/2023	DEPOSIT	000003	CREDIT CARD 7/18/2023	692.26	CLEARED	C	7/19/2023
1010	7/18/2023	DEPOSIT	000004	CREDIT CARD 7/18/2023	1,517.72	CLEARED	C	7/21/2023
1010	7/18/2023	DEPOSIT	000005	REGULAR DAILY POST 7/18/2023	10,866.21	CLEARED	C	7/19/2023
1010	7/18/2023	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	155.54CR	CLEARED	U	7/18/2023
1010	7/19/2023	DEPOSIT		CREDIT CARD 7/19/2023	10,610.68	CLEARED	C	7/20/2023
1010	7/19/2023	DEPOSIT	000001	REGULAR DAILY POST 7/19/2023	1,329.42	CLEARED	C	7/20/2023
1010	7/19/2023	DEPOSIT	000002	CREDIT CARD 7/19/2023	1,728.15	CLEARED	C	7/20/2023
1010	7/19/2023	DEPOSIT	000003	CREDIT CARD 7/19/2023	664.39	CLEARED	C	7/20/2023
1010	7/19/2023	DEPOSIT	000004	CREDIT CARD 7/19/2023	2,881.40	CLEARED	C	7/24/2023
1010	7/19/2023	DEPOSIT	000005	REGULAR DAILY POST 7/19/2023	12,929.28	CLEARED	C	7/20/2023
1010	7/19/2023	DEPOSIT	071923	TRANSFER 218 MM TO CHKG	12,848.09	CLEARED	G	7/19/2023
1010	7/20/2023	DEPOSIT		CREDIT CARD 7/20/2023	8,998.30	CLEARED	C	7/21/2023
1010	7/20/2023	DEPOSIT	000001	REGULAR DAILY POST 7/20/2023	1,428.65	CLEARED	C	7/21/2023
1010	7/20/2023	DEPOSIT	000002	CREDIT CARD 7/20/2023	3,365.15	CLEARED	C	7/21/2023
1010	7/20/2023	DEPOSIT	000003	CREDIT CARD 7/20/2023	815.43	CLEARED	C	7/21/2023
1010	7/20/2023	DEPOSIT	000004	CREDIT CARD 7/20/2023	4,808.72	CLEARED	C	7/25/2023
1010	7/20/2023	DEPOSIT	000005	REGULAR DAILY POST 7/20/2023	13,156.28	CLEARED	C	7/21/2023
1010	7/21/2023	DEPOSIT		CREDIT CARD 7/21/2023	19,181.34	CLEARED	C	7/24/2023
1010	7/21/2023	DEPOSIT	000001	REGULAR DAILY POST 7/21/2023	2,152.27	CLEARED	C	7/24/2023
1010	7/21/2023	DEPOSIT	000002	CREDIT CARD 7/21/2023	7,495.53	CLEARED	C	7/24/2023
1010	7/21/2023	DEPOSIT	000003	CREDIT CARD 7/21/2023	2,552.88	CLEARED	C	7/24/2023
1010	7/21/2023	DEPOSIT	000004	CREDIT CARD 7/21/2023	3,023.07	CLEARED	C	7/26/2023
1010	7/21/2023	DEPOSIT	000005	REGULAR DAILY POST 7/21/2023	6,430.72	CLEARED	C	7/24/2023
1010	7/21/2023	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	325.00CR	CLEARED	U	7/21/2023
1010	7/24/2023	DEPOSIT		CREDIT CARD 7/24/2023	3,079.11	CLEARED	C	7/25/2023
1010	7/24/2023	DEPOSIT	000001	REGULAR DAILY POST 7/24/2023	278.08	CLEARED	C	7/25/2023
1010	7/24/2023	DEPOSIT	000002	CREDIT CARD 7/24/2023	2,517.18	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000003	CREDIT CARD 7/24/2023	496.16	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000004	REGULAR DAILY POST 7/24/2023	403.69	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000005	CREDIT CARD 7/24/2023	2,176.31	CLEARED	C	7/25/2023
1010	7/24/2023	DEPOSIT	000006	CREDIT CARD 7/24/2023	438.34	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000007	CREDIT CARD 7/24/2023	525.88	CLEARED	C	7/25/2023
1010	7/24/2023	DEPOSIT	000008	CREDIT CARD 7/24/2023	611.59	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000009	CREDIT CARD 7/24/2023	309.41	CLEARED	C	7/26/2023
1010	7/24/2023	DEPOSIT	000010	CREDIT CARD 7/24/2023	1,074.73	CLEARED	C	7/27/2023
1010	7/24/2023	DEPOSIT	000011	REGULAR DAILY POST 7/24/2023	4,822.40	CLEARED	C	7/25/2023
1010	7/25/2023	DEPOSIT		CREDIT CARD 7/25/2023	975.03	CLEARED	C	7/26/2023
1010	7/25/2023	DEPOSIT	000001	CREDIT CARD 7/25/2023	178.05	CLEARED	C	7/26/2023
1010	7/25/2023	DEPOSIT	000002	CREDIT CARD 7/25/2023	315.27	CLEARED	C	7/28/2023
1010	7/25/2023	DEPOSIT	000003	REGULAR DAILY POST 7/25/2023	2,127.90	CLEARED	C	7/26/2023
1010	7/26/2023	DEPOSIT		CREDIT CARD 7/26/2023	214.34	CLEARED	C	7/27/2023

8/02/2023 4:58 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	7/26/2023	DEPOSIT	000001	CREDIT CARD 7/26/2023	434.29	CLEARED	C	7/27/2023
1010	7/26/2023	DEPOSIT	000002	CREDIT CARD 7/26/2023	897.38	CLEARED	C	7/31/2023
1010	7/26/2023	DEPOSIT	000003	REGULAR DAILY POST 7/26/2023	1,595.67	CLEARED	C	7/27/2023
1010	7/27/2023	DEPOSIT		CREDIT CARD 7/27/2023	1,483.25	CLEARED	C	7/28/2023
1010	7/27/2023	DEPOSIT	000001	CREDIT CARD 7/27/2023	761.92	CLEARED	C	7/28/2023
1010	7/27/2023	DEPOSIT	000002	REGULAR DAILY POST 7/27/2023	867.53	CLEARED	C	7/28/2023
1010	7/27/2023	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	293.29CR	CLEARED	U	7/27/2023
1010	7/28/2023	DEPOSIT		CREDIT CARD 7/28/2023	1,097.84	CLEARED	C	7/31/2023
1010	7/28/2023	DEPOSIT	000001	CREDIT CARD 7/28/2023	1,258.01	CLEARED	C	7/31/2023
1010	7/28/2023	DEPOSIT	000002	CREDIT CARD 7/28/2023	336.16	CLEARED	C	7/31/2023
1010	7/28/2023	DEPOSIT	000003	CREDIT CARD 7/28/2023	432.50	OUTSTND	C	0/00/0000
1010	7/28/2023	DEPOSIT	000004	REGULAR DAILY POST 7/28/2023	1,866.74	CLEARED	C	7/31/2023
1010	7/31/2023	DEPOSIT		CREDIT CARD 7/31/2023	1,484.81	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000001	REGULAR DAILY POST 7/31/2023	200.00	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000002	CREDIT CARD 7/31/2023	774.89	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000003	CREDIT CARD 7/31/2023	280.00	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000004	CREDIT CARD 7/31/2023	320.53	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000005	CREDIT CARD 7/31/2023	163.75	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000006	CREDIT CARD 7/31/2023	121.36	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000007	CREDIT CARD 7/31/2023	729.86	OUTSTND	C	0/00/0000
1010	7/31/2023	DEPOSIT	000008	REGULAR DAILY POST 7/31/2023	3,046.54	OUTSTND	C	0/00/0000
EFT:								
1010	7/12/2023	EFT	071223	CalPERS ADMIN FEE	200.00CR	CLEARED	G	7/13/2023
1010	7/21/2023	EFT	072123	CalPERS Plan 1739 Prepay UAL	122,972.00CR	CLEARED	G	7/31/2023
MISCELLANEOUS:								
1010	7/14/2023	MISC.		PAYROLL DIRECT DEPOSIT	31,764.34CR	CLEARED	P	7/14/2023
1010	7/14/2023	MISC.	001917	QUACKENBUSH MRRCF VOIDED	44.59	VOIDED	A	7/14/2023
1010	7/28/2023	MISC.		PAYROLL DIRECT DEPOSIT	34,760.99CR	CLEARED	P	7/28/2023
1010	7/28/2023	MISC.	072723	EDD Q2	551.04CR	CLEARED	G	7/28/2023
SERVICE CHARGE:								
1010	7/05/2023	SERV-CHG	070523	AMX FEES JUNE	61.70CR	CLEARED	G	7/05/2023
1010	7/05/2023	SERV-CHG	070524	CHASE FEES POS JUNE	526.08	CLEARED	G	7/05/2023
1010	7/05/2023	SERV-CHG	070525	CHASE FEES JUNE	3,573.06CR	CLEARED	G	7/05/2023
1010	7/18/2023	SERV-CHG		JUNE ACCOUNT ANALYSIS FEES	398.44CR	CLEARED	G	7/18/2023
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	545,918.97CR		
				DEPOSIT	TOTAL:	497,160.71		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	67,031.78CR		
				SERVICE CHARGE	TOTAL:	3,507.12CR		
				EFT	TOTAL:	123,172.00CR		
				BANK-DRAFT	TOTAL:	27,723.58CR		

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

CHECK DATE: 7/01/2023 THRU 7/31/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

545,918.97CR
 497,160.71
 0.00
 67,031.78CR
 3,507.12CR
 123,172.00CR
 27,723.58CR



MEMO

To: Board of Directors
From: Trish Wilkinson, Accounting Supervisor
Date: August 8, 2023
RE: Accounting Supervisor's Report July 2023

Finance

Annual Expenses

- SDRMA annual Insurance expense \$265,508.97
Accounts for the high budget percentage in account 5074
- SDRMA annual Workers Comp expense \$35,268.89
Accounts for the high budget percentage in account 5024
- CalPERS Retirement Benefits annual Classic UAL (Unfunded Accrued Liability) Lump sum expense \$122,972 – Annual Cost savings \$4,111.96
Accounts for the high budget percentage in department accounts 5021

Debt

- Fund 218 CIEDB – Interest payment \$21,985.09

Transfer In/Out

CIEDB Interest payment
\$12,848.09

OUT Fund 218-1130 (Money Market) – **IN** Fund 218-1010 (Checking)

Note: Transfers on revenue & expense report will only state transfers between different funds. Transfers within the same Fund i.e. 218-1010 to 218-1130 like the above transaction will not show up on the revenue and expense report.

Other

- 4955 - Gain/Loss - \$1,500.00 Disposal of Asset, Utility Supervisor Vehicle

August 2, 2023

Hidden Valley Lake Community Services District
Attn: Trish Wilkinson
19400 Hartmann Rd
Hidden Valley Lake, CA 95467

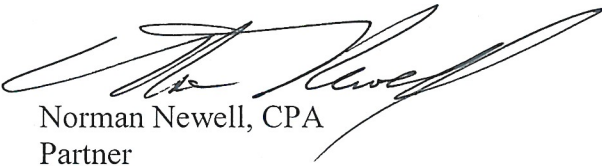
RE: AUDIT OF THE JUNE 30, 2023 FINANCIAL STATEMENTS OF HIDDEN VALLEY
LAKE COMMUNITY SERVICES DISTRICT

Trish,

We are currently preparing for the audit of the financial statements of Hidden Valley Lake Community Services District. We have scheduled August 30th and 31st for the fieldwork portion of the audit. We previously sent you a list of items we will need ready at the time we begin our fieldwork. In addition, just a reminder that we will need to receive the trial balances by August 23rd, so we will have time to set up our system before we arrive at your office.

We look forward to working with you this year. Please call us if you have any questions.

Sincerely,



Norman Newell, CPA
Partner

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE DURING PLANNING

July 10, 2023

To the Board of Directors
Hidden Valley Lake Community Services District

We are engaged to audit the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District (District) for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the system of internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the system of internal control of the District. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, the District pension plan information, and the District OPEB plan information, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient

appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

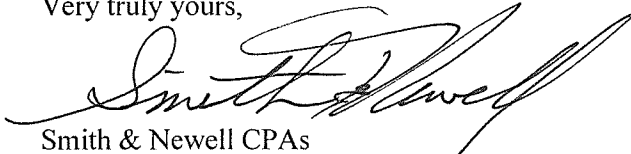
We have identified the following significant risks of material misstatement as part of our auditing planning:

- Improper revenue recognition
- Management override of controls
- Unauthorized payments and inadequate support for disbursements

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Smith & Newell CPAs

ENGAGEMENT LETTER

July 10, 2023

To the Board of Directors
Hidden Valley Lake Community Services District

We are pleased to confirm our understanding of the services we are to provide Hidden Valley Lake Community Services District (District) for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and each major fund, including the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) District pension plan information
- 3) District OPEB plan information

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining fund statements.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Introductory section.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit

Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Smith & Newell CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Smith & Newell CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for services will be as stated in our contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

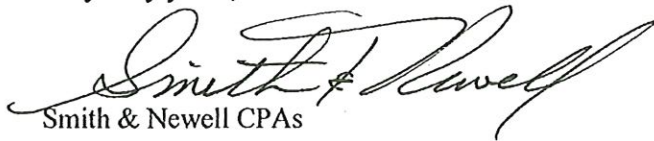
We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide

an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Smith & Newell CPAs

RESPONSE:

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

Management signature: Trish Wilkins

Title: Accounting Supervisor

Date: July 17, 2023

**ENGAGEMENT LETTER COMPILATION OF
ANNUAL REPORT OF FINANCIAL TRANSACTIONS**

July 10, 2023

To the Board of Directors
Hidden Valley Lake Community Services District

We are pleased to confirm our acceptance and understanding of the services we are to provide for Hidden Valley Lake Community Services District (District), for the year ended June 30, 2023

You have requested that we prepare and compile the Annual Report of Financial Transactions of the District as of June 30, 2023.

Our Responsibilities

The objective of our engagement is to:

1. Prepare the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office based on information provided by you and
2. Apply accounting and financial reporting expertise to assist you in the presentation of the Annual Report of Financial Transactions without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Annual Report of Financial Transactions in order for it to be in accordance with the prescribed form of the California State Controller's Office.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care, when preparing the financial information and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Annual Report of Financial Transactions.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office and assist you in the presentation of the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the prescribed form of the California State Controller's Office as the financial reporting framework to be applied in the preparation of the financial information.
2. The preparation and fair presentation of the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Annual Report of Financial Transactions that is free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and fair presentation of the Annual Report of Financial Transactions, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Annual Report of Financial Transactions and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of the Annual Report of Financial Transactions, we will not issue a report on such financial information as a result of this engagement.

You agree to include our accountant's compilation report in any document containing the Annual Report of Financial Transactions that indicates that we have performed a compilation on such Annual Report of Financial Transactions and, prior to the inclusion of the report, to obtain our permission to do so.

Other Relevant Information

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it

The documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California State Controller's Office.

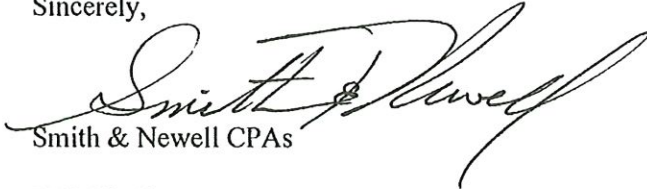
Our fee for these services will be as stated in our contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work

performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or cost, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Smith & Newell CPAs

RESPONSE:

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

Management signature: Tish Wilkin

Title: Accounting Supervisor

Date: July 17, 2023

July 10, 2023

Hidden Valley Lake Community Services District
Attn: Trish Wilkinson
19400 Hartmann Road
Hidden Valley Lake, CA 95467

RE: AUDIT OF THE JUNE 30, 2023 FINANCIAL STATEMENTS OF HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

Trish,

We are currently preparing for the audit of the financial statements of Hidden Valley Lake Community Services District. In order to expedite the audit of your records, would you please:

1. Review the enclosed confirmations and verify that all information is accurate.
2. Transfer the enclosed confirmation letters to your letterhead, sign and **return to us for mailing** as soon as possible. **Please DO NOT mail these confirmations directly to the entities.**
3. The engagement letters will be sent to you via DocuSign. Please complete signing the engagement letters via DocuSign as soon as possible.
4. Update the enclosed list of officials for the year ended June 30, 2023, sign and return to us.

Following is a list of items we will need for the audit. This is a preliminary list and additional items may be requested throughout the audit process. Please provide items in electronic form through the Revver (formerly known as Rubex/SecureDrawer) 'Client Uploaded Documents' folder or flash drive. Name the electronic file using your entity name, item # in the list below and a brief description of the document. If you do not have access to Revver, please contact our front office to provide access. If there are hard copies of items provided, please indicate if they are original documents or copies.

1. Balanced Working Trial Balance for each fund as of June 30, 2023.
2. Minutes from the Board meetings for the period of September 2022 through the most recent meeting.
3. Copies of any new or amended policies and procedures.
4. Original and final budgets for the FYE 6/30/23.
5. Copy of bank account and investment account reconciliations and statements for the months of June 30, 2023 and July 31, 2023.
6. A detailed listing and support of interest receivable as of June 30, 2023.

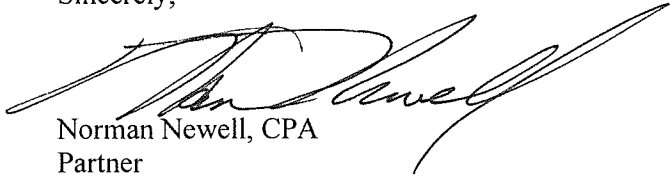
7. A detailed listing and support of accounts receivable at June 30, 2023.
8. A detailed listing of governmental revenue and receivables as of June 30, 2023.
9. Copy of the District's rate schedules for the current fiscal year.
10. A detailed listing of accounts payable at June 30, 2023 and the invoices supporting the accrual.
11. Check register for the period of July 1, 2022 through June 30, 2023 (sorted by check number).
12. Check register for the period of July 1, 2023 through August 31, 2023 (sorted by check number).
13. Capital asset listing and depreciation schedule, which includes: asset cost, life, accumulated depreciation, current year depreciation, asset additions, and asset deletions for the fiscal year ended June 30, 2023.
14. A detailed listing of additions to capital assets during the fiscal year with supporting invoices.
15. List of any newly hired employees during the fiscal year.
16. Copies of the quarterly 941s and DE 9s for the quarters ending 9/30/22, 12/31/22, 3/31/23 and 6/30/23.
17. A detailed schedule of the payroll liability accrual with supporting documentation for the calculation of the accrual.
18. Printout of the reported Member Summary Report and District Billing and Payments Report for fiscal year 2022/2023 from your CalPERS online account.
19. Calculation of the GASB 68 pension liability.
20. A detailed listing of long-term liabilities (loans, leases, bonds, employee vacation/sick leave accruals) which obligate the District for more than one year.
21. Copies of any new or amended debt agreements and amortization schedules.
22. A copy of the GASB 75 OPEB liability actuarial.
23. Balanced schedule of transfers in/out and due to/from other funds.
24. List of any construction commitments outstanding, including amounts, as of June 30, 2023.
25. Summary of any significant subsequent events for the 2022/2023 fiscal year.
26. Schedule of federal expenditures during the fiscal year ending 06/30/23.

27. Schedule of leases in accordance with GASB 87.

28. Schedule of leases in accordance with GASB 96.

We look forward to working with you this year.

Sincerely,

A handwritten signature in black ink, appearing to read "Norman Newell", written in a cursive style. The signature is positioned above the printed name and title.

Norman Newell, CPA
Partner



Hidden Valley Lake Community Services District

Projects Update Report

June/July 2023

Backup Power Reliability Project

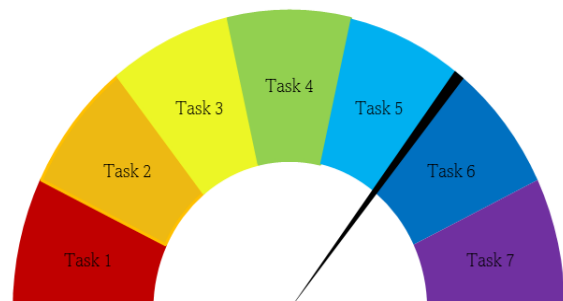
- 7/13 On-site walk-thru for CMI proposers
- 7/14 GHD Response to CalOES feedback
- 7/21 District counsel review of Bid Specifications
- 7/28 Submitted revised extension request
- 7/28 Received quotes and GHD Generator Procurement Recommendation
- 7/31 Received notification of SRMC payment (\$489.13)
- 8/3 CMI Proposal deadline—no responses
- 8/4 100% Design docs expected

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



Design Status

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



Defensive Space and Ignition Resistant Construction Project

- 7/5 Plant survey
- 7/7 Developing front-end docs for Bid Specifications
- 7/28 Received Notice of Exemption documentation
- 7/28 Received Cultural Report
- 8/1 Received 100% Design & Environmental documentation
- 8/4 Submitted Notice of Exemption documentation to the County



Wellfield

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



Unit 4 Tank



Little Peak Vegetation

Design Status



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

Water System Storage Reliability Project

- 7/6 Bid addendum to extend due date to 8/1
- 7/18 Award of CM contract to BRCE
- 7/20 CalOES denied extension request
- 7/25 Project kick-off with construction management firm, BRCE
- 7/31 Eighth addendum submitted to planholders
- 8/1 Bid opening, four proposals received
- 8/4 Award of contract to lowest apparent bidder agendized

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

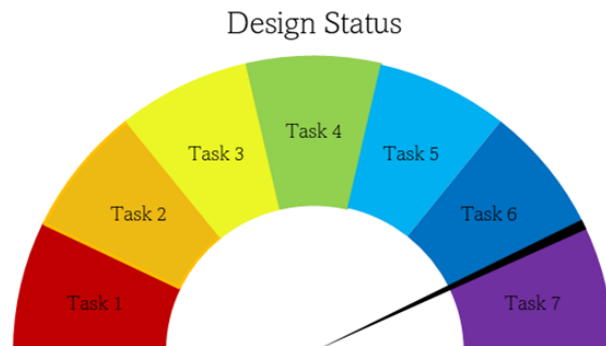


Close-up Unit 9 Tank



Unit 9 Tank

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



Water Distribution Reliability Project

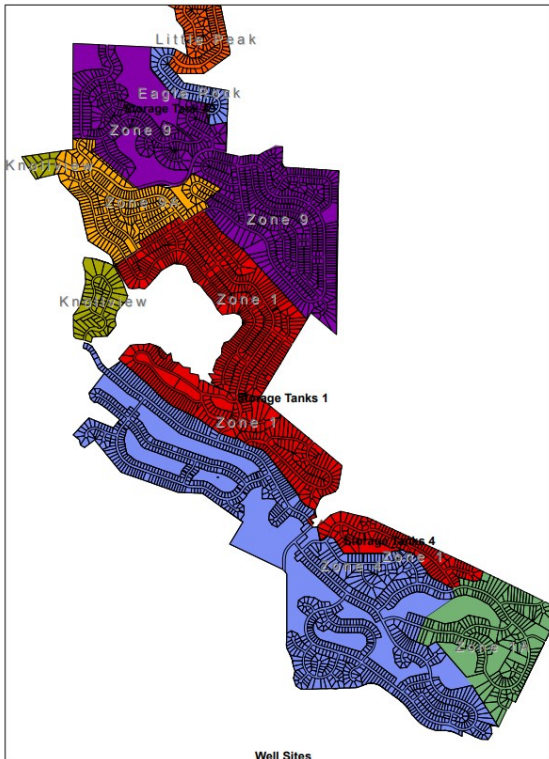
7/12 Geo located 48 valves

7/13 Geotechnical report, AutoCAD map, and Condition Summary Rpt delivered

7/19 Delivered feedback to documents

7/31 Received revised Condition Summary Rpt

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



Design Status

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





Other Project Updates

FLASHES Project

- Submitted Pre-Application for FOA 3045
- Researching RRGF funding
- Researching NOAA funding

SCADA

- Received Implementation Plan from West Yost

DWSRF 50924

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

Bond Issuance

- Kick-off meeting with Bond counsel & Underwriter
- Intent Resolution development
- Financial structure development
- Official Statement development

Brambles

- Cultural resources on-site consultation
- Coordinating construction with Middletown Rancheria

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

DATE: August 8, 2023

AGENDA ITEM: Recommend Award of Contract for the Water Storage Reliability Project to the Lowest Apparent Bidder, C.V. Larsen Co

RECOMMENDATIONS:

Recommend Award of Contract for the Water Storage Reliability Project to the Lowest Apparent Bidder, C.V. Larsen Co

FINANCIAL IMPACT:

Glass Fused Tanks: \$2,377,192.40

OR

Epoxy Coated Tanks: \$2,231,936.60

BACKGROUND:

The District recognizes the importance of Water Reliability, which is supported in the Capital Improvement Plan and the adopted LHMP of 2020. Staff has consequently taken action to mitigate against the risk of natural hazards to District infrastructure. The Water Storage Reliability Project is one such project that will improve reliability by replacing and right-sizing the water storage tank site at pressure zone 9.

The Water Storage Reliability project is one of the District's top project priorities. On June 14, 2023 the District advertised an Invitation for Bids for the construction of the Water Storage Reliability project. The District received four bids, of which C.V. Larsen Co was the lowest apparent bidder.

As illustrated in the GHD Memorandum, District staff asks for direction in Award of this Contract, and in the materials choice of the tank.

Encl: GHD Recommendation to Award Water Storage Tank Reliability Project



Memorandum

August 02, 2023

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

Introduction

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

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

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

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

Bid Results

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

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

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

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

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

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

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

Notice of Award Form

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

Regards



Michelle Davidson
Project Manager



Steve McHaney
Senior Engineer

Attachments

1. Notice of Award

NOTICE OF AWARD

TO: C.V. Larsen Co
371 Lakeport Boulevard, Suite 312
Lakeport, CA 95453

PROJECT: HVLCSD Water Storage Reliability Project

The OWNER has considered the BID submitted by you for the above described WORK in response to its Advertisement for BIDS dated August 2, 2023 and Information for BIDDERS.

You are hereby notified that your BID has been accepted for items in the amount of

_____ Dollars (\$
_____)

You are required by the Information for BIDDERS to execute the Agreement and furnish the required Contractor's certificates of insurance within ten (10) calendar days from the date this Notice is received by you.

If you fail to execute said Agreement and to furnish said INSURANCE within ten (10) calendar days from the date of receipt of this Notice, said OWNER will be entitled to consider all your rights arising out of the OWNER'S acceptance of your BID as abandoned and as a forfeiture of your BID BOND. The OWNER will be entitled to such other rights as may be granted by law.

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

Dated this _____ day of _____, 20_____

Owner: Hidden Valley Community Services District

By: _____ Title: _____

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE OF AWARD is hereby acknowledged by:

(Name of Contractor)

Dated this _____ day of _____, 20_____

By: _____ Title: _____

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

DATE: August 8, 2023

AGENDA ITEM: Recommend authorization of the General Manager to purchase stationary generators in support of the Backup Power Reliability Project.

RECOMMENDATIONS:

Recommend authorization of the General Manager to purchase stationary generators in support of the Backup Power Reliability Project.

FINANCIAL IMPACT:

July 2024:	\$372,717.00
October 2024 reimbursement:	\$251,550.43
Total District costs:	\$121,166,57

BACKGROUND:

The District recognizes the importance of Water Reliability, which is supported in the Capital Improvement Plan and the adopted LHMP of 2020. Staff has consequently taken action to mitigate against the risk of natural hazards to District infrastructure. The Backup Power Reliability Project is one such project that will improve reliability by installing stationary power generators at critical water booster pump stations.

The Backup Power Reliability project is one of the District's top project priorities. In December of 2022, GHD was awarded the contract for the Design, Plans and Specifications for the Backup Power Reliability Project. It has been GHD's experience that generator procurement is experiencing extensive delays. In May of 2023, upon completion of the 60% plan set, (item 7 in their scope of work for the District) GHD reached out to generator manufacturers for quotes and delivery estimates. In their effort to secure at least three bids, they weren't able to gather a full complete of manufacturers quotes until late July 2023. The earliest delivery date for the appropriate generators is estimated at 40-42 weeks. If approved, generator delivery will occur in July 2024. GHD recommends the District order the generators to save on costs, since a contractor will typically add mark-up to the cost to the District. Ordering the generators directly will also help speed the process of delivery.

The District's CalOES representative also confirms that it is appropriate to order generators as soon as possible.

Encl: GHD Generator Procurement Recommendation



2235 Mercury Way
Suite 105
Santa Rosa CA 95407

707.543.8506 phone
530.756.7991 fax
westyost.com

August 2, 2023

SENT VIA: EMAIL

Dennis White
General Manager
Hidden Valley Lake CSD
19400 Hartmann Road
Hidden Valley Lake, CA 95467

SUBJECT: Proposal for Funding Support and On-Call SCADA Engineering Services

Dear Dennis:

West Yost is pleased to provide this proposal to Hidden Valley Lake Community Services District (HVLCSO) for services related to funding support and as -needed SCADA system implementation services.

BACKGROUND

West Yost was recently contracted to review HVLCSO's draft SCADA master plan, identify areas of the master plan that needed additional work, and develop a detailed project portfolio for implementation of new SCADA systems. West Yost has delivered the SCADA system and network project portfolio with a detailed implementation schedule.

SCOPE OF SERVICES

Per our recent discussion, we understand that HVLCSO is interested in applying for grants to begin the implementation of a new SCADA system and network and requires assistance in preparing applications for grant opportunities. The scope of services outlined in this letter proposal offers funding support related to HVLCSO's specific needs to develop new industrial control system hardware, software, and communications networks.

- Task 1. Project Management, Communications, and Kickoff Meeting
- Task 2. Grant Identification and Application Submission
- Task 3. As Needed Grant Support
- Task 4. As Needed- SCADA Implementation Services

Task 1. Project Management and Kickoff Meeting

Project management for funding applications consists of preparation of detailed work descriptions, monthly invoices, budget, schedule, and quality control.

The goal of this task is to develop funding applications for SCADA implementation. This work is initiated with a kickoff meeting via a video conference call to clarify our understanding of HVLCSO's project goals. We will finalize the agreed approach, scope, and schedule so that our work is aligned with HVLCSO's goals.

Task 1 Deliverables

- West Yost will provide kickoff meeting agenda and meeting notes

Task 2. Grant Identification and Application Submittal

Based on the SCADA project described during the kickoff meeting, West Yost will:

- Research and identify grant opportunities applicable to HVLCSD's SCADA implementation plan
- Review these grant opportunities with HVLCSD staff

Task 3. As-Needed Grant Support

The West Yost team will be available, as -needed, to gather additional information to better position HVLCSD for funding, fill out application forms, prepare technical documents to support applications, prepare cost estimates, format the application, attend State/Federal application -workshops, provide QA/QC on draft applications, and submit funding applications.

West Yost will support the needs of HVLCSD and limit impacts on HVLCSD staff. The submission of funding proposals is time -intensive and time -sensitive. The West Yost team will work closely with HVLCSD to meet funding deadlines.

The West Yost team can meet with State/Federal funding agencies and participate in regional meetings for or with HVLCSD.

Task 3 Deliverables

- West Yost will provide notes from funding related workshops that West Yost attends on behalf of the HVLCSD

Task 4. As Needed- SCADA Implementation Services

West Yost will provide SCADA design, implementation, and program management services to HVLCSD upon request. Services may focus on completing any or all of the tasks that will be included in the SCADA project portfolio and implementation plan.

Task 4 Assumptions

- West Yost will provide SCADA design, implementation services as requested by the HVLCSD up to the budget as shown for this task

Task 4 Deliverables

- West Yost will provide a list of deliverables to be developed in coordination with HVLCSD depending on the work requested

PROJECT BUDGET

The total estimated fee for the scope of services described above is \$78,050. A summary of the estimated fee and level of effort by task is shown in Table 1. West Yost will perform all work on a time -and -materials basis at the billing rate schedule provided in Attachment A. We will not exceed the estimated cost without written authorization from HVLCSD. If additional budget is required to complete the work identified herein, West Yost will request HVLCSD authorization prior to exceeding the budget.

Table 1. Estimated Project Hours and Budget		
Task	Level of Effort, hours	Estimated Budget, dollars
Task 1. Project Management and Kickoff Meeting	34	8,000
Task 2. Grant Identification	40	8,110
Task 3. As Needed Grant Application Support (2 Applications)	200	41,940
Task 4. As Needed SCADA Implementation Support	65	20,000
Total Project Hours and Budget	339	\$78,050

SCHEDULE

The proposed scope assumes a 6-month- duration beginning after receiving notice to proceed. Bi-monthly meeting dates will be set at the kickoff meeting.

Thank you for providing West Yost the opportunity to propose this work. We look forward to working with you on creating a strategy to secure funding for your important projects. Please call if you have any questions or require additional information.

Sincerely,
WEST YOST



Daniel Groves
Engineering Manager

Attachment A: West Yost 2023 Billing Rate Schedule

Attachment A

West Yost's 2023 Billing Rate Schedule

2023 Billing Rate Schedule

(Effective January 1, 2023 through December 31, 2023)*



POSITIONS	LABOR CHARGES (DOLLARS PER HOUR)
ENGINEERING	
Principal/Vice President	\$338
Engineer/Scientist/Geologist Manager I / II	\$319 / \$334
Principal Engineer/Scientist/Geologist I / II	\$288 / \$307
Senior Engineer/Scientist/Geologist I / II	\$259 / \$272
Associate Engineer/Scientist/Geologist I / II	\$215 / \$231
Engineer/Scientist/Geologist I / II	\$173 / \$201
Engineering Aide	\$101
Field Monitoring Services	\$125
Administrative I / II / III / IV	\$92 / \$115 / \$138 / \$152
ENGINEERING TECHNOLOGY	
Engineering Tech Manager I / II	\$332 / \$334
Principal Tech Specialist I / II	\$305 / \$315
Senior Tech Specialist I / II	\$279 / \$291
Senior GIS Analyst	\$252
GIS Analyst	\$239
Technical Specialist I / II / III / IV	\$178 / \$203 / \$228 / \$254
Technical Analyst I / II	\$128 / \$152
Technical Analyst Intern	\$103
Cross-Connection Control Specialist I / II / III / IV	\$133 / \$144 / \$162 / \$180
CAD Manager	\$201
CAD Designer I / II	\$156 / \$176
CONSTRUCTION MANAGEMENT	
Senior Construction Manager	\$322
Construction Manager I / II / III / IV	\$197 / \$211 / \$224 / \$283
Resident Inspector (Prevailing Wage Groups 4 / 3 / 2 / 1)	\$172 / \$191 / \$213 / \$221
Apprentice Inspector	\$156
CM Administrative I / II	\$83 / \$112
Field Services	\$221

- Hourly rates include Technology and Communication charges such as general and CAD computer, software, telephone, routine in-house copies/prints, postage, miscellaneous supplies, and other incidental project expenses.
- Outside Services such as vendor reproductions, prints, shipping, and major West Yost reproduction efforts, as well as Engineering Supplies, etc. will be billed at actual cost plus 15%.
- The Federal Mileage Rate will be used for mileage charges and will be based on the Federal Mileage Rate applicable to when the mileage costs were incurred. Travel other than mileage will be billed at cost.
- Subconsultants will be billed at actual cost plus 10%.
- Expert witness, research, technical review, analysis, preparation and meetings billed at 150% of standard hourly rates. Expert witness testimony and depositions billed at 200% of standard hourly rates.
- A Finance Charge of 1.5% per month (an Annual Rate of 18%) on the unpaid balance will be added to invoice amounts if not paid within 45 days from the date of the invoice.

2023 Billing Rate Schedule

(Effective January 1, 2023 through December 31, 2023)*



Equipment Charges

EQUIPMENT	BILLING RATES
2" Purge Pump & Control Box	\$300 / day
Aquacalc / Pygmy or AA Flow Meter	\$28 / day
Emergency SCADA System	\$35 / day
Field Vehicles (Groundwater)	\$1 / mile
Gas Detector	\$80 / day
Generator	\$60 / day
Hydrant Pressure Gauge	\$10 / day
Hydrant Pressure Recorder, Impulse (Transient)	\$55 / day
Hydrant Pressure Recorder, Standard	\$40 / day
Low Flow Pump Back Pack	\$135 / day
Low Flow Pump Controller	\$200 / day
Powers Water Level Meter	\$32 / day
Precision Water Level Meter 300ft	\$30 / day
Precision Water Level Meter 500ft	\$40 / day
Precision Water Level Meter 700ft	\$45 / day
QED Sample Pro Bladder Pump	\$65 / day
Stainless Steel Wire per foot	\$0.03 / day
Storage Tank	\$20 / day
Sump Pump	\$24 / day
Transducer Components (per installation)	\$23 / day
Trimble GPS – Geo 7x	\$220 / day
Tube Length Counter	\$22 / day
Turbidity Meter	\$30 / day
Vehicle (Construction Management)	\$10 / hour
Water Flow Probe Meter	\$20 / day
Water Quality Meter	\$50 / day
Water Quality Multimeter	\$185 / day
Well Sounder	\$30 / day