



Hidden Valley Lake Community Services District

Regular Board Meeting

DATE: January 21, 2020
TIME: 7:00 p.m.
PLACE: Hidden Valley Lake CSD
Administration Office, Boardroom
19400 Hartmann Road
Hidden Valley Lake, CA

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) EMPLOYEE RECOGNITION
Craig Shields
Nikolaus Hendricks
- 6) PRESENTATION
ACWA' s Region I Outreach Award
Coastland Donation to Clearlake Gleaners Food Bank on HVLCSO Behalf
- 7) CONSENT CALENDAR
 - A. MINUTES: Approval of the December 17, 2019 Regular Board Meeting Minutes.
 - B. MINUTES: Approval of the December 13, 2019 Personnel Committee Meeting Minutes.
 - C. MINUTES: Approval of the December 12, 2019 Special Meeting Minutes.
 - D. MINUTES: Approval of the January 2, 2020 Closed Session Meeting Minutes.
 - E. DISBURSEMENTS: Check #036902 - #036955 including drafts and payroll for a total of \$253,179.44.
- 8) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
 - Finance Committee
 - Personnel Committee
 - Emergency Preparedness Committee
 - Lake Water Use Agreement-Ad Hoc Committee
 - Valley Oaks Project Committee
- 9) STAFF REPORTS (for information only, no action anticipated)
 - Financial Report
 - Administration/Customer Service Report
 - ACWA State Legislative Committee
 - Field Operations Report

- 10) BOARD LIST OF PRIORITIES:
 - Moratorium
 - Tank 9
 - I&I
 - SCADA
 - AMI
 - Generators

- 11) DISCUSSION AND POSSIBLE ACTION: Consider an Amendment to the NBS Rate Study 4/2019 as Proposed by Greg Clumpner of NBS

- 12) DISCUSSION AND POSSIBLE ACTION: Reconsider Contract with CV Strategies

- 13) DISCUSSION: Discuss Holiday Pay for Field Staff

- 14) DISCUSSION AND POSSIBLE ACTION: Appointment of Interim General Manager

- 15) DISCUSSION AND POSSIBLE ACTION: Authorization for Board President to Execute Services Agreement for Interim General Manager

- 16) PUBLIC COMMENT

- 17) BOARD MEMBER COMMENT

- 18) 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.

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



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: December 17, 2019**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Judy Mirbегian, Acting President
Director Carolyn Graham
Director Jim Freeman
Director Jim Lieberman
Director Gary Graves
Penny Cuadras, Secretary to the Board

Others Present:

District 1 Supervisor Moke Simon

CALL TO ORDER

The meeting was called to order at 7:00 p.m. by Acting President Mirbегian.

APPROVAL OF AGENDA

Director Lieberman moved to approve the agenda as presented. Seconded by Director Freeman. Motion carries.

DISCUSSION AND POSSIBLE ACTION:

Oath of Office Administered to New Board Member

Oath of Office was administered by District 1 Supervisor, Moke Simon to newly appointed Director, Gary Graves.

BOARD OF DIRECTORS NOMINATION AND ELECTION OF OFFICERS

Election of the Board President for the 2020 calendar year

Election of the Vice President for the 2020 calendar year

Director Lieberman nominated Director Mirbегian as President of the Board for the 2020 calendar year. Director Mirbегian accepted the nomination and was unanimously approved by the Board.

Director Graves nominated Director Freeman as the Vice President for the 2020 calendar year; position declined;

Director Graham nominated Director Lieberman as Vice President for the 2020 calendar year; Director Lieberman accepted nomination and was unanimously approved by the Board.

APPOINTMENT OF BOARD MEMBERS TO STANDING AND/OR AD-HOC COMMITTEES FOR THE 2020 CALENDAR YEAR

Director Mirbегian made the following Board member committee assignments for the 2020 calendar year

Finance Committee: Director Mirbегian, Director Graves

Personnel Committee: Director Lieberman, Director Graham

Emergency Preparedness Committee: Director Freeman

Lake Water Use Ad-HOC Committee: General Manager, Director Mirbегian

Valley Oaks Project Sub-Committee: General Manager, Director Graham

EMPLOYEE RECOGNITION

Karen Jensen

Each member of the Board and staff acknowledged Karen as being an absolute amazing woman, calm and knowledgeable, a rock and solid foundation to the District, a fantastic employee and trainer to coworkers. Members of the public thanked Karen for always being able to provide an answer and support to the customers with a welcoming smile.
Karen you will be sorely missed.

CONSENT CALENDAR

Director Lieberman moved to approve the Consent Calendar. Director Graves seconded. The Board unanimously approved the following Consent Calendar items. Motion carries unanimously.

- (A) MINUTES: Approval of the November 5, 2019 Special Meeting minutes.
- (B) MINUTES: Approval of the November 7, 2019 Special Meeting minutes.
- (C) MINUTES: Approval of the November 13, 2019 Finance Committee Meeting minutes.
- (D) MINUTES: Approval of the November 14, 2019 Special Meeting minutes.
- (E) MINUTES: Approval of the November 19, 2019 Special Meeting minutes.
- (F) MINUTES: Approval of the November 19, 2019 Board of Directors Meeting Minutes.
- (G) MINUTES: Approval of the November 21, 2019 Special Meeting minutes.
- (H) DISBURSEMENTS: Check #036812 - #036901 including drafts and payroll for a total of \$993,432.35.

PROJECT PRIORITIES:

- Moratorium
- Tank 9 - IRWM GRANT / PROP 218
- I&I – HMGP / PROP 218
- SCADA – PROP 218
- AMI - SRF / LOAN / PROP 218
- Generators – HMGP / PG&E / PROP 218

Following a brief discussion, the Board agreed the priority of projects remain as listed.

BOARD COMMITTEE REPORTS

Finance Committee: Met to discuss Reserve Accounts, Trend Analysis of reserved accounts, Reviewed Investment Policy discussed setting a goal to maintain reserve of 3-6 months expense, MMN Project, Revenue Bonds vs Tax Bond vs Rate Increase.

Personnel Committee: Met 12/13 to discuss the need to re-structure field staff positions by removing an Operator II position, adding a third Utility Technician this FY. 20/21 FY consider adding a second Lead Supervisor position.

Utility Supervisor Dennis White provided information as to why the desperate need to add an additional Utility Technician. Director Lieberman provided several options to consider.

Director Graham asked staff to present a business case and structure that will justify addition and deletion of the positions, deferred maintenance and projects, OT hours worked due to lack of staff, schedule committee meeting.

Request from HVLA to rent the Vac Truck and Operator. Operational decisions should wait until a General Manager has been hired.

Continued to update Employee Handbook

Safety and Security Committee: Have not met.

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

Valley Oaks Sub-Committee: To be scheduled

STAFF REPORTS

Financial Report: Inquiries addressed

Administration/Customer Services Report: No comment

Field Operation Report: No comment
ACWA State Legislative Committee: Have not met.
I.T Monthly Report: No Comment

DISCUSSION AND POSSIBLE ACTION:

Discuss FLSA Guidelines and Provisions Related to Overtime and Hours Worked

Director Lieberman moved to amend a motion to amend the definition of “overtime” as follows:
“Overtime is time worked in excess of forty hours in one work week (Note: this is the current definition and is approved by legal labor counsel with the following addition). Hours provided as paid time off, such as paid vacation, paid sick leave and paid holidays, do not count as hours worked for the purposes of overtime”

Seconded by Director Graham.

Legal recommendations discussed by members of the Board.

Public inquired about mandatory rest periods, Director Mirbegian addressed the question.

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously to amend Employee policy related to Overtime and Hours Worked as written in the motion.

DISCUSSION AND POSSIBLE ACTION:

Consider Revisions to Policy 3102 Animals on District Property

Members of the Board discussed the many options and staff’s request to reconsider making exceptions to the policy.

Policy upheld, stands as approved.

DISCUSSION AND POSSIBLE ACTION:

Adopt and Approve Policy 2104 SB-998 Discontinuation of Utility Service for Nonpayment

Director Graves moved to approve Policy 2104 SB-998 Discontinuation of Utility Service for Nonpayment as written. Seconded by Director Lieberman. No public comment.

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously to approve Policy 2104 SB-998 Discontinuation of Utility Service for Nonpayment

DISCUSS AND POSSIBLE ACTION:

Clarification of the Travel Mileage Reimbursement Policy

Clarification of the policy to be added to the Employee Handbook - Memo to go to all Staff

DISCUSS AND POSSIBLE ACTION:

Authorize the District Utility Supervisor to Rebuild Pump for Lift Station-1 Pump #2.

Dennis White, Utility Supervisor recommendation is to rebuild the pump, estimated time to be completed is about 12 weeks. A used pump is in place until replacement is complete.

Director Lieberman clarified the cost of the pump to be \$26,015.18.

Director Lieberman moved and seconded by Director Freeman to authorize the District Utility Supervisor to rebuild pump for Lift Station-1 Pump #2 at a cost not to exceed \$26,015.18. No Public Comment

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: December 13, 2019**

The Hidden Valley Lake Community Services District Personnel Committee met at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present:

Director Jim Lieberman
Penny Cuadras, Secretary to the Board

Absent(excused): Director Carolyn Graham

Others Present:

Trish Wilkinson, Full Charge Bookkeeper
Dennis White, Utility Supervisor

CALL TO ORDER

The meeting was called to order at 11:02 a.m. by Director Lieberman

APPROVAL OF AGENDA

Agenda was approved as written by Director Lieberman.

DISCUSS AND RECOMMEND:
Discuss Field Staffing options

The Committee will make the recommendation to the Board to approve the following request

- Remove (1) Operator II position (un-funded)
- Create a third Utility Technician position (immediate need)
- Re-establish Second Lead Utility Supervisor position (20-21 FY Budget)

DISCUSS AND REVIEW:
Sr Accounts Representative (Karen Retiring)

The Committee recommends the discussion go before the Finance Committee to consider.

DISCUSS AND REVIEW:
Employee Handbook where do we stand and what are the next steps

The Committee continues to review the Employee Handbook; discussing Legal recommendations and making the necessary updates and revisions. The Committee will continue to meet on a regular basis until the employee handbook is complete and ready for final review by the Board.

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 12:58 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SPECIAL MEETING MINUTES
MEETING DATE: DECEMBER 12, 2019**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Judy Mirbegian, Acting President
Director Jim Freeman
Director Jim Lieberman
Director Carolyn Graham

CALL TO ORDER

The meeting was called to order at 1:00 p.m. by Director Mirbegian.

APPROVAL OF AGENDA

On a motion made by Director Lieberman and seconded by Director Graham the Board unanimously approved the agenda.

DISCUSSION AND POSSIBLE ACTION:

Approval of Resolution 2019-13 appointing Administrative Assistant, Penny Cuadras as Board Secretary to the Board

Director Lieberman moved to approve Resolution 2019-13 appointing Administrative Assistant, Penny Cuadras as Board Secretary to the Board, seconded by Director Graham.

Roll Call Vote.

Ayes: 4

Nays: 0

Abstain: 0

Absent: 0

Motion carries unanimously 4-0 to approve Resolution 2019-13 appointing Administrative Assistant, Penny Cuadras as Board Secretary to the Board.

DISCUSSION AND POSSIBLE ACTION:

Approval of Resolution 2019-14, Designation of Applicant's Agent to CalOES

Director Lieberman moved to approve Resolution 2019-14 Designation of Applicant's Agent to CalOES, Seconded by Director Freeman.

Roll Call Vote.

Ayes: 4

Nays: 0

Abstain: 0

Absent: 0

Motion carries unanimously 4-0 to approve Resolution 2019-14 Designation of Applicant's Agent to CalOES, Seconded by Director Freeman.

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	8,290.42
01-1189	L & M LOCKSMITHING			N		FUND TOTAL FOR VENDOR	340.23
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	207.39
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	217.91
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.91
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	23,990.38
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,771.24
01-1926	KELLER CANYON LANDFILL			N		FUND TOTAL FOR VENDOR	10,347.72
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	383.16
01-1999	GRAINGER			N		FUND TOTAL FOR VENDOR	409.34
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	4,685.75
01-2111	DATAPROSE			N		FUND TOTAL FOR VENDOR	1,414.61
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	845.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	107.50
01-2532	WIPF CONSTRUCTION			N		FUND TOTAL FOR VENDOR	9,186.80
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	80.69
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	439.37
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	42.50
01-2680	BARRY SILVA			N		FUND TOTAL FOR VENDOR	250.00
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	66.61
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	181.61
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	98.80
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,566.48
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,908.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	412.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	1,527.00

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
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	708.75
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	16.09
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	134.53
01-2921	LOCAL GOVERNMENT COMMISSI			N		FUND TOTAL FOR VENDOR	13,909.08
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,420.93
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	955.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	254.28
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	3,182.60
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	1,435.50
01-2980	OWEN EQUIPMENT			N		FUND TOTAL FOR VENDOR	4,249.35
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	7,140.00
01-2989	CV STRATEGIES			N		FUND TOTAL FOR VENDOR	3,937.50
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	3,181.66
01-8	AT&T			N		FUND TOTAL FOR VENDOR	128.30
*** FUND TOTALS ***							109,766.99

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	475.23
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	8,514.01
01-1189	L & M LOCKSMITHING			N		FUND TOTAL FOR VENDOR	340.23
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	207.39
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	217.91
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.90
01-1659	WAGNER & BONSIGNORE			N		FUND TOTAL FOR VENDOR	805.00
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	24,543.87
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	383.15
01-1999	GRAINGER			N		FUND TOTAL FOR VENDOR	277.67
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,385.86
01-2111	DATAPROSE			N		FUND TOTAL FOR VENDOR	1,414.60
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	845.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	107.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	24.53
01-2582	SWRCB ACCOUNTING OFFICE			N		FUND TOTAL FOR VENDOR	12,294.15
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	439.37
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	42.50
01-2680	BARRY SILVA			N		FUND TOTAL FOR VENDOR	250.00
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	66.59
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	84.19
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	98.79
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	883.87
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,181.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	412.50
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	281.25

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#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,349.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	16.09
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	134.52
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	955.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	282.83
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	1,435.50
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	7,140.00
01-2989	CV STRATEGIES			N		FUND TOTAL FOR VENDOR	3,937.50
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	3,181.63
01-8	AT&T			N		FUND TOTAL FOR VENDOR	128.30
*** FUND TOTALS ***							79,478.93
*** REPORT TOTALS ***			189,245.92				189,245.92

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	254.28
120 2088	SURVIVOR BENEFITS - PERS	10.14
120 2090	PERS PAYABLE	2,046.72
120 2091	FIT PAYABLE	21,137.95
120 2092	CIT PAYABLE	7,932.83
120 2093	SOCIAL SECURITY PAYABLE	14.88
120 2094	MEDICARE PAYABLE	1,533.03
120 2095	S D I PAYABLE	323.20
120 2099	DEFERRED COMP - 457 PLAN	412.50
120 5-00-5060	GASOLINE, OIL & FUEL	3,181.66
120 5-00-5061	VEHICLE MAINT	311.80

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5092	POSTAGE & SHIPPING	938.12
120 5-00-5121	LEGAL SERVICES	2,144.25
120 5-00-5123	OTHER PROFESSIONAL SERVICES	24,986.58
120 5-00-5130	PRINTING & PUBLICATION	683.88
120 5-00-5145	EQUIPMENT RENTAL	134.53
120 5-00-5148	OPERATING SUPPLIES	6,374.77
120 5-00-5150	REPAIR & REPLACE	8,112.31
120 5-00-5155	MAINT BLDG & GROUNDS	207.50
120 5-00-5160	SLUDGE DISPOSAL	20,134.52
120 5-00-5191	TELEPHONE	785.58
120 5-00-5193	OTHER UTILITIES	241.91
120 5-00-5194	IT SERVICES	955.50
120 5-00-5195	ENV/MONITORING	1,908.00
120 5-10-5010	SALARIES & WAGES	1,044.28
120 5-10-5020	EMPLOYEE BENEFITS	291.00
120 5-10-5021	RETIREMENT BENEFITS	1,442.47
120 5-10-5090	OFFICE SUPPLIES	82.70
120 5-10-5170	TRAVEL MILEAGE	16.61
120 5-10-5175	EDUCATION / SEMINARS	295.33
120 5-30-5010	SALARIES & WAGES	241.87
120 5-30-5020	EMPLOYEE BENEFITS	112.86
120 5-30-5021	RETIREMENT BENEFITS	1,186.42
120 5-30-5022	CLOTHING ALLOWANCE	250.00
120 5-30-5170	TRAVEL MILEAGE	4.95
120 5-40-5010	DIRECTORS COMPENSATION	18.37
120 5-40-5020	DIRECTOR BENEFITS	13.69
	** FUND TOTAL **	109,766.99
130 1052	ACCTS REC WATER USE	475.23
130 2075	AFLAC	282.83
130 2088	SURVIVOR BENEFITS - PERS	11.25
130 2090	PERS PAYABLE	2,334.57
130 2091	FIT PAYABLE	21,688.34
130 2092	CIT PAYABLE	8,155.02
130 2093	SOCIAL SECURITY PAYABLE	16.12
130 2094	MEDICARE PAYABLE	1,533.45
130 2095	S D I PAYABLE	323.49
130 2099	DEFERRED COMP - PLAN 457 PAYAB	412.50
130 5-00-5060	GASOLINE, OIL & FUEL	3,181.63
130 5-00-5061	VEHICLE MAINT	311.78
130 5-00-5092	POSTAGE & SHIPPING	938.11
130 5-00-5121	LEGAL SERVICES	1,716.75
130 5-00-5123	OTHER PROFESSIONAL SERVICES	11,077.50
130 5-00-5124	WATER RIGHTS	805.00
130 5-00-5130	PRINTING & PUBLICATION	683.88
130 5-00-5145	EQUIPMENT RENTAL	134.52
130 5-00-5150	REPAIR & REPLACE	1,968.11

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5155	MAINT BLDG & GROUNDS	207.50
130 5-00-5191	TELEPHONE	785.58
130 5-00-5193	OTHER UTILITIES	241.90
130 5-00-5194	IT SERVICES	3,304.50
130 5-00-5195	ENV/MONITORING	1,181.00
130 5-00-5198	ANNUAL OPERATING FEES	12,294.15
130 5-10-5010	SALARIES & WAGES	1,044.22
130 5-10-5020	EMPLOYEE BENEFITS	290.99
130 5-10-5021	RETIREMENT BENEFITS	1,442.43
130 5-10-5090	OFFICE SUPPLIES	82.68
130 5-10-5170	TRAVEL MILEAGE	16.61
130 5-10-5175	EDUCATION / SEMINARS	295.33
130 5-30-5010	SALARIES & WAGES	241.86
130 5-30-5020	EMPLOYEE BENEFITS	112.85
130 5-30-5021	RETIREMENT BENEFITS	1,597.61
130 5-30-5022	CLOTHING ALLOWANCE	250.00
130 5-30-5170	TRAVEL MILEAGE	4.95
130 5-40-5010	DIRECTORS COMPENSATION	19.88
130 5-40-5020	DIRECTOR BENEFITS	14.81
	** FUND TOTAL **	79,478.93

** TOTAL ** 189,245.92

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

=====PAYMENT DATES===== =====ITEM DATES===== =====POSTING DATES=====
PAID ITEMS DATES : 12/01/2019 THRU 12/31/2019 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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>2,746,706.92</u>	<u>105,035.44</u>	<u>1,955,134.94</u>	<u>791,571.98</u>	<u>71.18</u>
TOTAL REVENUES	<u>2,746,706.92</u>	<u>105,035.44</u>	<u>1,955,134.94</u>	<u>791,571.98</u>	<u>71.18</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	117,336.52	462,601.55	191,958.45	70.67
ADMINISTRATION	443,138.00	21,467.92	249,147.62	193,990.38	56.22
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	338,928.00	21,340.16	147,307.35	191,620.65	43.46
DIRECTORS	49,730.00	146.04	16,014.65	33,715.35	32.20
SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>2,345,113.22</u>	<u>160,290.64</u>	<u>1,732,988.58</u>	<u>612,124.64</u>	<u>73.90</u>
REVENUES OVER/(UNDER) EXPENDITURES	401,593.70	(55,255.20)	222,146.36	179,447.34	55.32

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	100.00	300.00	200.00	60.00
120-4036 DEVELOPER SEWER FEES	15,200.00	0.00	0.00	15,200.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	135.00	360.00	4,640.00	7.20
120-4050 SALES OF RECLAIMED WATER	118,000.00	1,875.92	83,546.47	34,453.53	70.80
120-4111 COMM SEWER USE	36,959.00	2,961.46	18,001.76	18,957.24	48.71
120-4112 GOV'T SEWER USE	855.00	71.21	427.26	427.74	49.97
120-4116 SEWER USE CHARGES	1,167,934.00	98,104.35	590,629.44	577,304.56	50.57
120-4210 LATE FEE	20,000.00	1,780.85	11,505.31	8,494.69	57.53
120-4300 MISC INCOME	1,500.00	6.65	5,278.17 (	3,778.17)	351.88
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	1,083,419.00	0.00	948,419.00	135,000.00	87.54
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	0.00	1,027.61	472.39	68.51
120-4580 TRANSFERS IN	295,639.92	0.00	295,639.92	0.00	100.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,746,706.92	105,035.44	1,955,134.94	791,571.98	71.18
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HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00 (	587.78)	3,049.02	19,790.98	13.35
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	12,000.00	3,181.66	12,719.64 (	719.64)	106.00
120-5-00-5061 VEHICLE MAINT	15,000.00	311.80	5,099.52	9,900.48	34.00
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,679.66	9,633.19	11,366.81	45.87
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	0.00	5,414.00	2,086.00	72.19
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	937.85	3,257.83	3,742.17	46.54
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	2,144.25	6,198.70 (	1,198.70)	123.97
120-5-00-5122 ENGINEERING SERVICES	27,000.00	0.00	8,424.50	18,575.50	31.20
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	24,986.58	48,771.74 (	18,771.74)	162.57
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	683.88	1,902.46	3,097.54	38.05
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	134.53	1,294.83	3,705.17	25.90
120-5-00-5148 OPERATING SUPPLIES	40,000.00	6,374.77	30,153.56	9,846.44	75.38
120-5-00-5150 REPAIR & REPLACE	142,000.00	8,112.31	73,825.06	68,174.94	51.99
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	207.50	6,763.31 (	1,263.31)	122.97
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	0.00	6,275.00	10,225.00	38.03
120-5-00-5157 SECURITY	5,000.00	0.00	264.00	4,736.00	5.28
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	20,134.52	36,222.02	8,777.98	80.49
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	785.58	4,820.92	4,679.08	50.75
120-5-00-5192 ELECTRICITY	60,000.00	0.00	23,675.29	36,324.71	39.46
120-5-00-5193 OTHER UTILITIES	2,600.00	241.91	1,210.57	1,389.43	46.56
120-5-00-5194 IT SERVICES	45,000.00	955.50	26,148.23	18,851.77	58.11
120-5-00-5195 ENV/MONITORING	32,000.00	1,908.00	16,000.00	16,000.00	50.00
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	1,822.00	178.00	91.10
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	107.25	1,192.75	8.25
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	120.04	3,379.96	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	121.00	129.00	48.40
120-5-00-5580 TRANSFERS OUT	0.00	45,144.00	45,144.00 (	45,144.00)	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
120-5-00-5600 CONTINGENCY	5,000.00	0.00	0.00	5,000.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	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	654,560.00	117,336.52	462,601.55	191,958.45	70.67

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	16,539.86	185,520.95	96,081.05	65.88
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	291.00	30,822.98	63,156.02	32.80
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,242.42	28,408.54	29,098.46	49.40
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	82.70	1,437.31	2,562.69	35.93
120-5-10-5170 TRAVEL MILEAGE	1,200.00	16.61	663.03	536.97	55.25
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	295.33	2,294.81	1,705.19	57.37
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	443,138.00	21,467.92	249,147.62	193,990.38	56.22

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
OFFICE
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-20-5010 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-20-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	17,000.99	93,408.31	121,741.69	43.42
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	112.86	27,725.79	40,528.21	40.62
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	3,971.36	24,624.08	22,099.92	52.70
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	250.00	1,099.50	700.50	61.08
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	90.00	1,410.00	6.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	328.89	671.11	32.89
120-5-30-5170 TRAVEL MILEAGE	500.00	4.95	30.78	469.22	6.16
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	21,340.16	147,307.35	191,620.65	43.46

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	258.37	1,426.39	1,573.61	47.55
120-5-40-5020 DIRECTOR BENEFITS	90.00	13.69	62.19	27.81	69.10
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00 (	126.02)	14,199.34	27,140.66	34.35
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	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	146.04	16,014.65	33,715.35	32.20

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	657,757.22	0.00	657,757.22	0.00	100.00
TOTAL SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	2,345,113.22	160,290.64	1,732,988.58	612,124.64	73.90
REVENUES OVER/(UNDER) EXPENDITURES	401,593.70	(55,255.20)	222,146.36	179,447.34	55.32

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,256,021.80</u>	<u>153,817.55</u>	<u>1,228,194.10</u>	<u>1,027,827.70</u>	<u>54.44</u>
TOTAL REVENUES	<u>2,256,021.80</u>	<u>153,817.55</u>	<u>1,228,194.10</u>	<u>1,027,827.70</u>	<u>54.44</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	166,817.49	463,428.07	410,173.93	53.05
ADMINISTRATION	443,438.00	21,467.97	249,188.36	194,249.64	56.19
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	339,528.00	21,751.52	177,959.26	161,568.74	52.41
DIRECTORS	54,530.00	168.67	16,182.75	38,347.25	29.68
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>0.00</u>	<u>158,138.12</u>	<u>849.88</u>	<u>99.47</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>210,205.65</u>	<u>1,064,896.56</u>	<u>805,189.44</u>	<u>56.94</u>
REVENUES OVER/ (UNDER) EXPENDITURES	385,935.80	(56,388.10)	163,297.54	222,638.26	42.31

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	2,275.00	10,220.00	1,780.00	85.17
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	170.00	340.00	660.00	34.00
130-4040 LIEN RECORDING FEES	500.00	176.75	962.90 (	462.90)	192.58
130-4045 AVAILABILITY FEES	25,000.00	0.00	900.00	24,100.00	3.60
130-4110 COMM WATER USE	104,000.00	7,045.11	55,679.08	48,320.92	53.54
130-4112 GOV'T WATER USE	6,000.00	426.13	2,934.86	3,065.14	48.91
130-4115 WATER USE	1,940,435.00	141,855.18	996,310.36	944,124.64	51.34
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	25,000.00	2,508.37	19,003.68	5,996.32	76.01
130-4215 RETURNED CHECK FEE	1,000.00	150.00	850.00	150.00	85.00
130-4300 MISC INCOME	2,000.00 (	788.99)	2,139.62 (	139.62)	106.98
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	0.00	1,866.80	133.20	93.34
130-4580 TRANSFER IN	136,986.80	0.00	136,986.80	0.00	100.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,256,021.80	153,817.55	1,228,194.10	1,027,827.70	54.44
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	93.64 (	93.64)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00 (	587.77)	3,049.05	19,790.95	13.35
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	11,000.00	3,181.63	10,856.34	143.66	98.69
130-5-00-5061 VEHICLE MAINT	24,292.00	311.78	5,099.44	19,192.56	20.99
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,679.63	9,310.67	11,689.33	44.34
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	0.00	20,154.00	3,846.00	83.98
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	937.83	3,257.78	2,742.22	54.30
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	1,716.75	5,771.20	4,228.80	57.71
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	50.00	59,950.00	0.08
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	11,077.50	30,680.85	9,319.15	76.70
130-5-00-5124 WATER RIGHTS	70,000.00	805.00	3,298.56	66,701.44	4.71
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	683.88	1,902.43	5,597.57	25.37
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	134.52	2,870.04	32,129.96	8.20
130-5-00-5148 OPERATING SUPPLIES	5,000.00	0.00	1,785.50	3,214.50	35.71
130-5-00-5150 REPAIR & REPLACE	185,000.00	1,968.11	40,067.95	144,932.05	21.66
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	207.50	5,486.95	6,513.05	45.72
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	0.00	1,525.00	2,675.00	36.31
130-5-00-5157 SECURITY	5,000.00	0.00	264.00	4,736.00	5.28
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	785.58	4,824.83	4,675.17	50.79
130-5-00-5192 ELECTRICITY	150,000.00	0.00	65,457.77	84,542.23	43.64
130-5-00-5193 OTHER UTILITIES	2,200.00	241.90	1,210.52	989.48	55.02
130-5-00-5194 IT SERVICES	40,000.00	3,304.50	28,497.19	11,502.81	71.24
130-5-00-5195 ENV/MONITORING	20,000.00	1,181.00	7,910.00	12,090.00	39.55
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	12,294.15	30,103.15 (	103.15)	100.34
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	107.24	892.76	10.72
130-5-00-5312 TOOLS - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	0.00	120.02	2,379.98	4.80
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	3,450.00	5,550.00	38.33
130-5-00-5545 RECORDING FEES	100.00	0.00	121.00 (	21.00)	121.00
130-5-00-5580 TRANSFERS OUT	0.00	126,894.00	126,894.00 (	126,894.00)	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
130-5-00-5600 CONTINGENCY	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	166,817.49	463,428.07	410,173.93	53.05

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	16,539.98	185,180.30	96,421.70	65.76
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	290.99	30,822.81	63,156.19	32.80
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,242.38	28,369.63	29,137.37	49.33
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	82.68	1,437.16	2,562.84	35.93
130-5-10-5170 TRAVEL MILEAGE	2,000.00	16.61	1,083.66	916.34	54.18
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	295.33	2,294.80	1,705.20	57.37
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	443,438.00	21,467.97	249,188.36	194,249.64	56.19

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
OFFICE
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-20-5010 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-20-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	17,001.17	120,739.89	94,410.11	56.12
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	112.85	27,632.08	40,621.92	40.48
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,382.55	27,941.37	18,782.63	59.80
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	250.00	1,099.48	700.52	61.08
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	328.86	671.14	32.89
130-5-30-5170 TRAVEL MILEAGE	2,000.00	4.95	27.58	1,972.42	1.38
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	339,528.00	21,751.52	177,959.26	161,568.74	52.41

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	279.88	1,587.81	1,412.19	52.93
130-5-40-5020 DIRECTOR BENEFITS	90.00	14.81	68.91	21.09	76.57
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00 (	126.02)	14,199.30	27,140.70	34.35
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	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	168.67	16,182.75	38,347.25	29.68

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	5,907.45 (	5,907.45)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	0.00	158,138.12	849.88	99.47
TOTAL EXPENDITURES	1,870,086.00	210,205.65	1,064,896.56	805,189.44	56.94
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80 (	56,388.10)	163,297.54	222,638.26	42.31

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of December 31, 2019
(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	\$ 639,662.34	\$ 467,472.83	\$ 615,424.57	\$ 178,941.69	\$ 1,901,501.43
Cash Receipts					
Utility Billing Deposits	294,513.13	16,629.04	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	29.79	-	165.69	
Total Cash Receipts	\$ 294,513.13	\$ 16,658.83	\$ -	\$ 179,107.38	
Cash Disbursements					
Accounts Payable Checks issued	116,135.35	-	-	-	
Electronic Fund/Bank Draft Disbursements	87,942.18	-	-	-	
Payroll Checks issued - net	45,895.77	-	-	-	
Bank Fees	3,359.29	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 253,332.59	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 680,842.88	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,959,506.49
Reconciling Adjustments to Financial Institutions [2]					
Financial Institution Ending Balances	\$ 693,777.57	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,972,441.18

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	192,507.09	61,997.46	71,087.62	-	325,592.17
130 Water Operating	154,196.57	165,143.35	105,940.73	-	425,280.65
140 Flood Enterprise	388.45	-	-	-	388.45
215 2016 Sewer Refinancing Bond	(1,393.74)	123,200.35	92,970.27	179,107.38	393,884.26
218 2002 CIEDB Loan	118,128.79	-	12,162.59	-	130,291.38
219 2012 USDA Solar COP	0.23	22,495.00	865.57	-	23,360.80
313 Wastewater Operating Reserve	22,572.00	22,801.54	57,906.94	-	103,280.48
314 Wastewater CIP	22,572.00	(7,858.78)	93,629.67	-	108,342.89
319 2012 USDA Solar COP Reserve	-	31,292.25	-	-	31,292.25
320 Water CIP	74,407.20	3.07	-	-	74,410.27
325 Water Operating Reserve	97,464.29	-	-	-	97,464.29
350 2002 CIEDB Loan Reserve	-	-	180,861.18	-	180,861.18
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,057.42	-	-	65,057.42
Total Ending Balances in General Ledger	\$ 680,842.88	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,959,506.49

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 12/01/2019 THRU 12/31/2019
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	12/06/2019	BANK-DRAFT	000393	AFLAC	255.33CR	CLEARED	A	12/10/2019
1010	12/06/2019	BANK-DRAFT	000394	CALIFORNIA PUBLIC EMPLOYEES RE	5,293.56CR	CLEARED	A	12/09/2019
1010	12/06/2019	BANK-DRAFT	000395	NATIONWIDE RETIREMENT SOLUTION	412.50CR	CLEARED	A	12/06/2019
1010	12/06/2019	BANK-DRAFT	000396	STATE OF CALIFORNIA EDD	15,377.81CR	CLEARED	A	12/06/2019
1010	12/06/2019	BANK-DRAFT	000397	US DEPARTMENT OF THE TREASURY	44,539.09CR	CLEARED	A	12/06/2019
1010	12/06/2019	BANK-DRAFT	112819	US DEPT OF THE TREASURY	30.00CR	CLEARED	G	12/09/2019
1010	12/20/2019	BANK-DRAFT	000398	AFLAC	281.78CR	OUTSTND	A	0/00/0000
1010	12/20/2019	BANK-DRAFT	000399	CALIFORNIA PUBLIC EMPLOYEES RE	4,778.05CR	CLEARED	A	12/23/2019
1010	12/20/2019	BANK-DRAFT	000400	NATIONWIDE RETIREMENT SOLUTION	412.50CR	CLEARED	A	12/20/2019
1010	12/20/2019	BANK-DRAFT	000401	STATE OF CALIFORNIA EDD	1,393.12CR	CLEARED	A	12/20/2019
1010	12/20/2019	BANK-DRAFT	000402	US DEPARTMENT OF THE TREASURY	3,918.66CR	CLEARED	A	12/20/2019
1010	12/20/2019	BANK-DRAFT	122019	CalPERS UAL 26384 December	155.90CR	CLEARED	G	12/23/2019
1010	12/20/2019	BANK-DRAFT	122020	CalPERS UAL 1739 December	10,983.88CR	CLEARED	G	12/23/2019
1010	12/27/2019	BANK-DRAFT	000403	STATE OF CALIFORNIA EDD	33.50CR	CLEARED	A	12/27/2019
1010	12/27/2019	BANK-DRAFT	000404	US DEPARTMENT OF THE TREASURY	76.50CR	CLEARED	A	12/27/2019

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	12/06/2019	CHECK	036902	WHITE, DENNIS E	3,508.68CR	CLEARED	P	12/06/2019
1010	12/06/2019	CHECK	036903	ALPHA ANALYTICAL LABORATORIES	912.00CR	CLEARED	A	12/12/2019
1010	12/06/2019	CHECK	036904	APPLIED TECHNOLOGY SOLUTIONS	1,911.00CR	CLEARED	A	12/16/2019
1010	12/06/2019	CHECK	036905	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	12/11/2019
1010	12/06/2019	CHECK	036906	B & G TIRES OF MIDDLETOWN	85.00CR	CLEARED	A	12/13/2019
1010	12/06/2019	CHECK	036907	BADGER METER	2,349.00CR	CLEARED	A	12/11/2019
1010	12/06/2019	CHECK	036908	BARRY SILVA	500.00CR	CLEARED	A	12/09/2019
1010	12/06/2019	CHECK	036909	GRAINGER	687.01CR	CLEARED	A	12/12/2019
1010	12/06/2019	CHECK	036910	L & M LOCKSMITHING	680.46CR	CLEARED	A	12/11/2019
1010	12/06/2019	CHECK	036911	LAYNE PAVING & TRUCKING, INC.	181.61CR	CLEARED	A	12/16/2019
1010	12/06/2019	CHECK	036912	MEDIACOM	435.82CR	CLEARED	A	12/11/2019
1010	12/06/2019	CHECK	036913	OFFICE DEPOT	4.47CR	CLEARED	A	12/17/2019
1010	12/06/2019	CHECK	036914	OWEN EQUIPMENT	4,249.35CR	OUTSTND	A	0/00/0000
1010	12/06/2019	CHECK	036915	PACE SUPPLY CORP	84.19CR	CLEARED	A	12/10/2019
1010	12/06/2019	CHECK	036916	RAY MORGAN COMPANY	237.21CR	CLEARED	A	12/11/2019
1010	12/06/2019	CHECK	036917	REDWOOD COAST FUELS	6,363.29CR	CLEARED	A	12/09/2019
1010	12/06/2019	CHECK	036918	TELSTAR INSTRUMENTS, INC	1,690.00CR	CLEARED	A	12/10/2019
1010	12/06/2019	CHECK	036919	THATCHER COMPANY, INC.	1,420.93CR	CLEARED	A	12/10/2019
1010	12/06/2019	CHECK	036920	USA BLUE BOOK	33.84CR	CLEARED	A	12/16/2019
1010	12/06/2019	CHECK	036921	CERDA, CHERYL	10.40CR	CLEARED	A	12/31/2019
1010	12/06/2019	CHECK	036922	LAZO, JUAN	1.57CR	OUTSTND	A	0/00/0000
1010	12/06/2019	CHECK	036923	MCSWEEN, STEVEN & MA	3.24CR	CLEARED	A	12/30/2019
1010	12/13/2019	CHECK	036924	ACWA/JPIA	766.31CR	CLEARED	A	12/17/2019
1010	12/13/2019	CHECK	036925	ALPHA ANALYTICAL LABORATORIES	840.00CR	CLEARED	A	12/18/2019
1010	12/13/2019	CHECK	036926	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	12/18/2019
1010	12/13/2019	CHECK	036927	AT&T	256.60CR	CLEARED	A	12/23/2019
1010	12/13/2019	CHECK	036928	DATAPROSE	2,829.21CR	CLEARED	A	12/18/2019

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

CHECK DATE: 12/01/2019 THRU 12/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	12/13/2019	CHECK	036929	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	12/13/2019	CHECK	036930	KELLER CANYON LANDFILL	10,347.72CR	CLEARED	A	12/18/2019
1010	12/13/2019	CHECK	036931	LAKE COUNTY RECORD BEE	414.78CR	CLEARED	A	12/20/2019
1010	12/13/2019	CHECK	036932	LOCAL GOVERNMENT COMMISSION IN	9,272.72CR	CLEARED	A	12/18/2019
1010	12/13/2019	CHECK	036933	MIDDLETOWN COPY & PRINT	32.18CR	CLEARED	A	12/30/2019
1010	12/13/2019	CHECK	036934	OFFICE DEPOT	57.39CR	CLEARED	A	12/24/2019
1010	12/13/2019	CHECK	036935	RAY MORGAN COMPANY	31.84CR	CLEARED	A	12/18/2019
1010	12/13/2019	CHECK	036936	SOUTH LAKE REFUSE COMPANY	483.81CR	CLEARED	A	12/17/2019
1010	12/13/2019	CHECK	036937	WAGNER & BONSIGNORE	805.00CR	OUTSTND	A	0/00/0000
1010	12/13/2019	CHECK	036938	WILEY PRICE & RADULOVICH, LLP	2,871.00CR	CLEARED	A	12/23/2019
1010	12/13/2019	CHECK	036939	ALVAREZ, IGNACIO & I	460.02CR	CLEARED	A	12/30/2019
*** 1010	12/20/2019	CHECK	036941	ALPHA ANALYTICAL LABORATORIES	1,337.00CR	CLEARED	A	12/27/2019
1010	12/20/2019	CHECK	036942	BOLD POLISNER MADDOW NELSON &	990.00CR	CLEARED	A	12/27/2019
1010	12/20/2019	CHECK	036943	CARDMEMBER SERVICE	2,450.35CR	CLEARED	A	12/26/2019
1010	12/20/2019	CHECK	036944	CV STRATEGIES	7,875.00CR	OUTSTND	A	0/00/0000
1010	12/20/2019	CHECK	036945	FOSTER MORRISON CONSULTING, LT	14,280.00CR	CLEARED	A	12/31/2019
1010	12/20/2019	CHECK	036946	HARDESTER'S MARKETS & HARDWARE	105.22CR	CLEARED	A	12/24/2019
1010	12/20/2019	CHECK	036947	JENFITCH, LLC	3,182.60CR	CLEARED	A	12/26/2019
1010	12/20/2019	CHECK	036948	LOCAL GOVERNMENT COMMISSION IN	4,636.36CR	CLEARED	A	12/27/2019
1010	12/20/2019	CHECK	036949	NAPA AUTO PARTS	197.59CR	CLEARED	A	12/27/2019
1010	12/20/2019	CHECK	036950	OFFICE DEPOT	71.34CR	CLEARED	A	12/31/2019
1010	12/20/2019	CHECK	036951	SMITH CONSTRUCTION	1,527.00CR	OUTSTND	A	0/00/0000
1010	12/20/2019	CHECK	036952	SWRCB ACCOUNTING OFFICE	12,294.15CR	OUTSTND	A	0/00/0000
1010	12/20/2019	CHECK	036953	USA BLUE BOOK	1,737.40CR	CLEARED	A	12/26/2019
1010	12/20/2019	CHECK	036954	VERIZON WIRELESS	878.74CR	CLEARED	A	12/31/2019
1010	12/20/2019	CHECK	036955	WIPF CONSTRUCTION	9,186.80CR	CLEARED	A	12/31/2019
DEPOSIT:								
1010	12/02/2019	DEPOSIT		CREDIT CARD 12/02/2019	1,275.05	CLEARED	C	12/02/2019
1010	12/02/2019	DEPOSIT	000001	CREDIT CARD 12/02/2019	317.01	CLEARED	C	12/02/2019
1010	12/02/2019	DEPOSIT	000002	CREDIT CARD 12/02/2019	1,929.31	CLEARED	C	12/02/2019
1010	12/02/2019	DEPOSIT	000003	CREDIT CARD 12/02/2019	849.70	CLEARED	C	12/03/2019
1010	12/02/2019	DEPOSIT	000004	CREDIT CARD 12/02/2019	6,861.25	CLEARED	C	12/03/2019
1010	12/02/2019	DEPOSIT	000005	CREDIT CARD 12/02/2019	2,711.73	CLEARED	C	12/04/2019
1010	12/02/2019	DEPOSIT	000006	REGULAR DAILY POST 12/02/2019	5,540.73	CLEARED	C	12/03/2019
1010	12/02/2019	DEPOSIT	120219	WEB PMT RECONCILE	1,275.05CR	CLEARED	G	12/05/2019
1010	12/03/2019	DEPOSIT		CREDIT CARD 12/03/2019	2,299.92	CLEARED	C	12/04/2019
1010	12/03/2019	DEPOSIT	000001	CREDIT CARD 12/03/2019	3,293.92	CLEARED	C	12/05/2019
1010	12/03/2019	DEPOSIT	000002	REGULAR DAILY POST 12/03/2019	2,808.53	CLEARED	C	12/04/2019
1010	12/04/2019	DEPOSIT		CREDIT CARD 12/04/2019	2,172.14	CLEARED	C	12/05/2019
1010	12/04/2019	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	128.00CR	CLEARED	U	12/05/2019
1010	12/04/2019	DEPOSIT	000002	DAILY PAYMENT POSTING - ADJ	91.41CR	CLEARED	U	12/05/2019
1010	12/04/2019	DEPOSIT	000003	CREDIT CARD 12/04/2019	3,494.85	CLEARED	C	12/06/2019
1010	12/04/2019	DEPOSIT	000004	REGULAR DAILY POST 12/04/2019	3,719.36	CLEARED	C	12/05/2019

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

CHECK DATE: 12/01/2019 THRU 12/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	12/04/2019	DEPOSIT	120419	NSF RECONCILE	128.00	CLEARED	G	12/05/2019
1010	12/04/2019	DEPOSIT	120420	NSF RECONCILE DEC	91.41	CLEARED	G	12/05/2019
1010	12/05/2019	DEPOSIT		CREDIT CARD 12/05/2019	2,492.64	CLEARED	C	12/06/2019
1010	12/05/2019	DEPOSIT	000001	CREDIT CARD 12/05/2019	1,185.80	CLEARED	C	12/09/2019
1010	12/05/2019	DEPOSIT	000002	REGULAR DAILY POST 12/05/2019	7,258.30	CLEARED	C	12/06/2019
1010	12/06/2019	DEPOSIT		CREDIT CARD 12/06/2019	2,133.93	CLEARED	C	12/09/2019
1010	12/06/2019	DEPOSIT	000001	CREDIT CARD 12/06/2019	2,373.93	CLEARED	C	12/09/2019
1010	12/06/2019	DEPOSIT	000002	REGULAR DAILY POST 12/06/2019	6,386.18	CLEARED	C	12/09/2019
1010	12/09/2019	DEPOSIT		CREDIT CARD 12/09/2019	2,324.15	CLEARED	C	12/09/2019
1010	12/09/2019	DEPOSIT	000001	CREDIT CARD 12/09/2019	1,514.48	CLEARED	C	12/09/2019
1010	12/09/2019	DEPOSIT	000002	CREDIT CARD 12/09/2019	1,742.46	CLEARED	C	12/10/2019
1010	12/09/2019	DEPOSIT	000003	CREDIT CARD 12/09/2019	4,599.26	CLEARED	C	12/11/2019
1010	12/09/2019	DEPOSIT	000004	REGULAR DAILY POST 12/09/2019	15,573.31	CLEARED	C	12/10/2019
1010	12/10/2019	DEPOSIT		CREDIT CARD 12/10/2019	2,144.92	CLEARED	C	12/11/2019
1010	12/10/2019	DEPOSIT	000001	CREDIT CARD 12/10/2019	7,734.76	CLEARED	C	12/13/2019
1010	12/10/2019	DEPOSIT	000002	REGULAR DAILY POST 12/10/2019	6,361.69	CLEARED	C	12/11/2019
1010	12/10/2019	DEPOSIT	000003	CREDIT CARD 12/10/2019	1,438.72	CLEARED	C	12/13/2019
1010	12/11/2019	DEPOSIT		CREDIT CARD 12/11/2019	2,146.73	CLEARED	C	12/13/2019
1010	12/11/2019	DEPOSIT	000001	CREDIT CARD 12/11/2019	1,389.20	CLEARED	C	12/13/2019
1010	12/11/2019	DEPOSIT	000002	CREDIT CARD 12/11/2019	8,688.30	CLEARED	C	12/13/2019
1010	12/11/2019	DEPOSIT	000003	REGULAR DAILY POST 12/11/2019	11,048.83	CLEARED	C	12/12/2019
1010	12/12/2019	DEPOSIT		CREDIT CARD 12/12/2019	850.97	CLEARED	C	12/13/2019
1010	12/12/2019	DEPOSIT	000001	CREDIT CARD 12/12/2019	3,838.32	CLEARED	C	12/16/2019
1010	12/12/2019	DEPOSIT	000002	REGULAR DAILY POST 12/12/2019	5,997.02	CLEARED	C	12/13/2019
1010	12/13/2019	DEPOSIT		CREDIT CARD 12/13/2019	1,282.29	CLEARED	C	12/16/2019
1010	12/13/2019	DEPOSIT	000001	CREDIT CARD 12/13/2019	2,123.25	CLEARED	C	12/16/2019
1010	12/13/2019	DEPOSIT	000002	REGULAR DAILY POST 12/13/2019	7,572.66	CLEARED	C	12/16/2019
1010	12/16/2019	DEPOSIT		CREDIT CARD 12/16/2019	2,220.37	CLEARED	C	12/16/2019
1010	12/16/2019	DEPOSIT	000001	CREDIT CARD 12/16/2019	970.91	CLEARED	C	12/16/2019
1010	12/16/2019	DEPOSIT	000002	CREDIT CARD 12/16/2019	5,936.86	CLEARED	C	12/17/2019
1010	12/16/2019	DEPOSIT	000003	DRAFT POSTING	11,793.40	CLEARED	U	12/17/2019
1010	12/16/2019	DEPOSIT	000004	CC DRAFT POSTING	16,333.64	CLEARED	U	12/18/2019
1010	12/17/2019	DEPOSIT		CREDIT CARD 12/17/2019	1,886.75	CLEARED	C	12/18/2019
1010	12/17/2019	DEPOSIT	000001	REGULAR DAILY POST 12/17/2019	8,948.82	CLEARED	C	12/17/2019
1010	12/17/2019	DEPOSIT	000002	CREDIT CARD 12/17/2019	1,550.77	CLEARED	C	12/18/2019
1010	12/17/2019	DEPOSIT	000003	CREDIT CARD 12/17/2019	1,811.21	CLEARED	C	12/19/2019
1010	12/17/2019	DEPOSIT	000004	REGULAR DAILY POST 12/17/2019	13,730.07	CLEARED	C	12/18/2019
1010	12/18/2019	DEPOSIT		CREDIT CARD 12/18/2019	1,898.23	CLEARED	C	12/19/2019
1010	12/18/2019	DEPOSIT	000001	CREDIT CARD 12/18/2019	2,092.72	CLEARED	C	12/20/2019
1010	12/18/2019	DEPOSIT	000002	REGULAR DAILY POST 12/18/2019	7,286.52	CLEARED	C	12/19/2019
1010	12/19/2019	DEPOSIT		CREDIT CARD 12/19/2019	3,677.05	CLEARED	C	12/20/2019
1010	12/19/2019	DEPOSIT	000001	CREDIT CARD 12/19/2019	3,047.68	CLEARED	C	12/23/2019
1010	12/19/2019	DEPOSIT	000002	REGULAR DAILY POST 12/19/2019	5,098.95	CLEARED	C	12/20/2019
1010	12/20/2019	DEPOSIT		CREDIT CARD 12/20/2019	2,980.95	CLEARED	C	12/23/2019

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

CHECK DATE: 12/01/2019 THRU 12/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	12/20/2019	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	95.00CR	CLEARED	U	12/19/2019
1010	12/20/2019	DEPOSIT	000002	CREDIT CARD 12/20/2019	6,754.40	CLEARED	C	12/23/2019
1010	12/20/2019	DEPOSIT	000003	CREDIT CARD 12/20/2019	6,209.38	CLEARED	C	12/23/2019
1010	12/20/2019	DEPOSIT	000004	REGULAR DAILY POST 12/20/2019	13,798.14	CLEARED	C	12/23/2019
1010	12/23/2019	DEPOSIT		CREDIT CARD 12/23/2019	954.18	CLEARED	C	12/23/2019
1010	12/23/2019	DEPOSIT	000001	CREDIT CARD 12/23/2019	1,015.99	CLEARED	C	12/23/2019
1010	12/23/2019	DEPOSIT	000002	CREDIT CARD 12/23/2019	336.86	CLEARED	C	12/24/2019
1010	12/23/2019	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	289.95CR	CLEARED	U	12/20/2019
1010	12/23/2019	DEPOSIT	000004	CREDIT CARD 12/23/2019	899.59	CLEARED	C	12/27/2019
1010	12/23/2019	DEPOSIT	000005	REGULAR DAILY POST 12/23/2019	3,484.31	CLEARED	C	12/24/2019
1010	12/24/2019	DEPOSIT		CREDIT CARD 12/24/2019	408.93	CLEARED	C	12/27/2019
1010	12/26/2019	DEPOSIT		CREDIT CARD 12/26/2019	263.52	CLEARED	C	12/27/2019
1010	12/26/2019	DEPOSIT	000001	CREDIT CARD 12/26/2019	258.38	CLEARED	C	12/27/2019
1010	12/26/2019	DEPOSIT	000002	CREDIT CARD 12/26/2019	799.41	CLEARED	C	12/30/2019
1010	12/26/2019	DEPOSIT	000003	REGULAR DAILY POST 12/26/2019	1,649.51	CLEARED	C	12/27/2019
1010	12/27/2019	DEPOSIT		CREDIT CARD 12/27/2019	536.58	CLEARED	C	12/30/2019
1010	12/27/2019	DEPOSIT	000001	CREDIT CARD 12/27/2019	1,116.74	CLEARED	C	12/30/2019
1010	12/27/2019	DEPOSIT	000002	REGULAR DAILY POST 12/27/2019	804.80	CLEARED	C	12/30/2019
1010	12/30/2019	DEPOSIT		CREDIT CARD 12/30/2019	1,475.21	CLEARED	C	12/30/2019
1010	12/30/2019	DEPOSIT	000001	CREDIT CARD 12/30/2019	184.93	CLEARED	C	12/30/2019
1010	12/30/2019	DEPOSIT	000002	CREDIT CARD 12/30/2019	104.47	CLEARED	C	12/31/2019
1010	12/30/2019	DEPOSIT	000003	CREDIT CARD 12/30/2019	994.84	OUTSTND	C	0/00/0000
1010	12/30/2019	DEPOSIT	000004	REGULAR DAILY POST 12/30/2019	1,506.92	CLEARED	C	12/31/2019
1010	12/31/2019	DEPOSIT		CREDIT CARD 12/31/2019	2,581.33	OUTSTND	C	0/00/0000
1010	12/31/2019	DEPOSIT	000001	CREDIT CARD 12/31/2019	1,746.40	OUTSTND	C	0/00/0000
1010	12/31/2019	DEPOSIT	000002	REGULAR DAILY POST 12/31/2019	1,540.88	OUTSTND	C	0/00/0000
1010	12/31/2019	DEPOSIT	000003	CREDIT CARD 12/31/2019	1,456.63	OUTSTND	C	0/00/0000
1010	12/31/2019	DEPOSIT	000004	CREDIT CARD 12/31/2019	6,550.30	OUTSTND	C	0/00/0000
1010	12/31/2019	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	68.29CR	CLEARED	U	12/31/2019
1010	12/31/2019	DEPOSIT	000006	DAILY PAYMENT POSTING	68.29	CLEARED	U	12/31/2019
MISCELLANEOUS:								
1010	12/06/2019	MISC.		PAYROLL DIRECT DEPOSIT	22,233.44CR	CLEARED	P	12/06/2019
1010	12/20/2019	MISC.		PAYROLL DIRECT DEPOSIT	23,205.58CR	CLEARED	P	12/20/2019
1010	12/27/2019	MISC.		PAYROLL DIRECT DEPOSIT	456.75CR	CLEARED	P	12/27/2019
SERVICE CHARGE:								
1010	12/02/2019	SERV-CHG		ETS FEES NOV. 2019	1,542.99CR	CLEARED	G	12/02/2019
1010	12/02/2019	SERV-CHG	000001	ETS FEES NOV. 2019	1,088.39CR	CLEARED	G	12/02/2019
1010	12/02/2019	SERV-CHG	000002	ETS FEES NOV. 2019	425.49CR	CLEARED	G	12/02/2019
1010	12/16/2019	SERV-CHG		NOV. 2019 ANALYSIS FEE	302.42CR	CLEARED	G	12/16/2019

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

CHECK DATE: 12/01/2019 THRU 12/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1010					CHECK TOTAL:			
					115,982.20CR			
				DEPOSIT TOTAL:	294,513.13			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	45,895.77CR			
				SERVICE CHARGE TOTAL:	3,359.29CR			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	87,942.18CR			
TOTALS FOR POOLED CASH FUND					CHECK TOTAL:			
					115,982.20CR			
				DEPOSIT TOTAL:	294,513.13			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	45,895.77CR			
				SERVICE CHARGE TOTAL:	3,359.29CR			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	87,942.18CR			



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

DECEMBER

SEWER CIP/OP EXPENSES	FUND	Budget	Year to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	-
IT Upgrades	313	5,000	4,160
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	-
Chlorine tank auto shutoff	314	32,000	-
SCADA	712	30,000	-
Chlorine Disinfection Facility	314	45,000	-
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 239,286

SEWER CIP/OP REVENUE TRANSFERS	FUND	Budgeted Transfers In	Year to Date Transfer In
Sewer Op Reserve (3%)	313	45,147	22,572
FEMA/CalOES	313		-
Sewer CIP (3%)	314	45,147	22,572
FEMA/CalOES	314		-
Total		\$ 90,294	\$ 45,144.00

WATER CIP/OP EXPENSES	FUND	Budget	Year to Date Actual
Unit 9 Tank Replacement 1,700,000 (*1)	320/325/130	220,000	-
AMI	320/325/130	100,000	-
Vac Truck (40%)	320	134,000	133,417
Repair Water Main Line	320	200,000	2,712
IT Upgrades	320	5,000	4,160
Total		\$ 659,000	\$ -

WATER CIP/OP REVENUE TRANSFERS	FUND	Budgeted Transfer In	Yr to Date Transfer In
Water CIP (8%)	320	148,243	74,118
Water OP Reserve Fund (5%)	325	105,548	52,776
Total		\$ 253,792	\$ 126,894

*1 Financial Options Funds \$220,000 FY 19/20 & 20/21 plus HMGP 75%



MEMO

To: Board of Directors

From: Trish Wilkinson, Full Charge Bookkeeper

Date: January 7, 2020

RE: Office & Administrative Staff Overtime Monthly Report

December 2019

Overtime:

Administrative Assistant: 4.00 hours

Water Resources Specialist: 0.00 hours

Full Charge Bookkeeper: 8.00 hours

Senior Accounts Representative: .50 hours

Senior Accounts Representative: .50 hours

Accounts Representative: 1.50 hours

Total Overtime: 14.50 hours



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2019 - 2020 BUDGET

December 2019

DEBT SERVICE REVENUE		FUND	BUDGET AMOUNT	
1)	1995-2 BOND - TAX ASSESSMENT	215	\$	298,541
2)	CIEDB LOAN - FUND 130	218		171,064
3)	USDA RUS LOAN (SOLAR) - FUND 120	219		32,258
TOTAL REVENUE			\$	501,862

DEBT SERVICE EXPENDITURE			BUDGET AMOUNT	PAID TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 179,000	179,000
	1995-2 BOND REDEMPTION (INTEREST)	215	105,272	54,091
	BOND ADMINISTRATION (ANNUAL FEE)	215	6,585	2,810
	COUNTY COLLECTION FEES	215	3,414	
	CSD ADMIN COSTS	215	4,270	
			\$ 298,541	\$ 235,901
2)	CIEDB (PRINCIPAL)	218	106,363	
	CIEDB (INTEREST)	218	59,566	29,783
	CIEDB (ANNUAL FEE)	218	5,135	
			171,064	29,783
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 16,500	16,500
	USDA RUS LOAN (INTEREST)	219	15,758	8,003
			\$ 32,258	\$ 24,503
TOTAL DEBT SERVICE			501,862	290,187



Hidden Valley Lake Community Services District

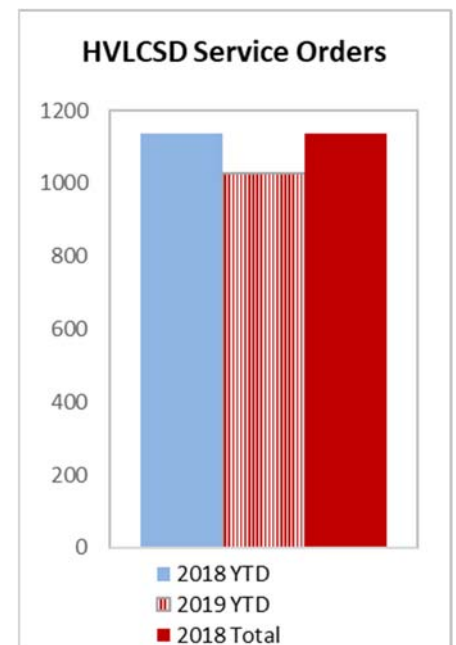
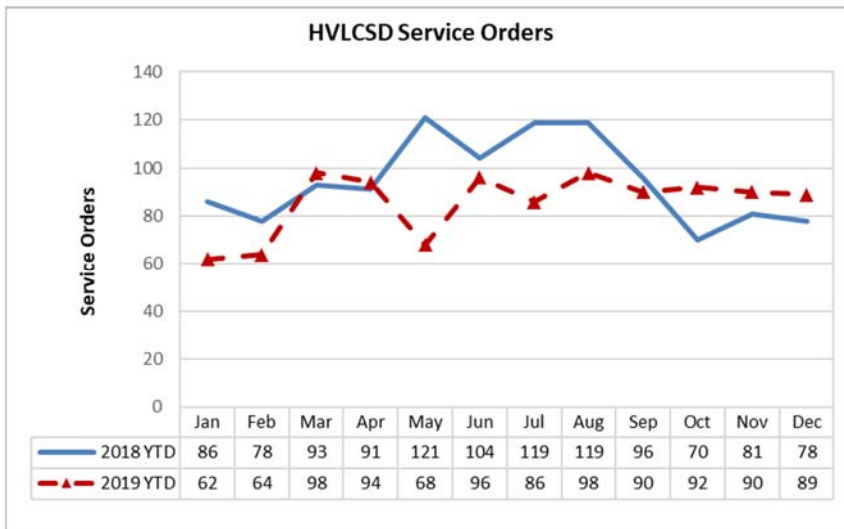
December 2019 Report

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Water Connections:		Sewer Connections:	
New (December)	3	New (December)	0
Residential (November)	2448	Residential (November)	1477
Commercial & Govt (November)	39	Commercial & Govt (November)	16
Total (December) :	2490		1493

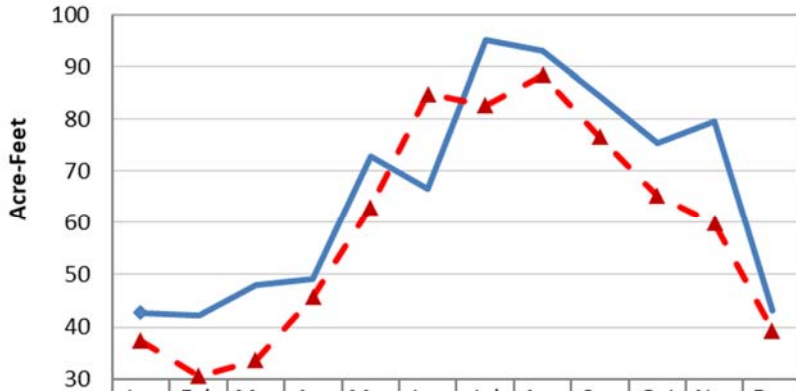
Rainfall		
<i>This month</i>	<i>Last year</i>	<i>Historical</i>
17.61	2.76	9.20



Hours		
Overtime Hours	59.25	\$2,542.32

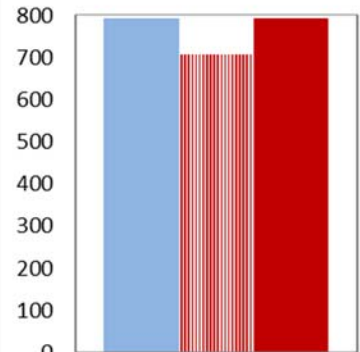
December 2019 Field Report

HVLCSD Municipal Well Production



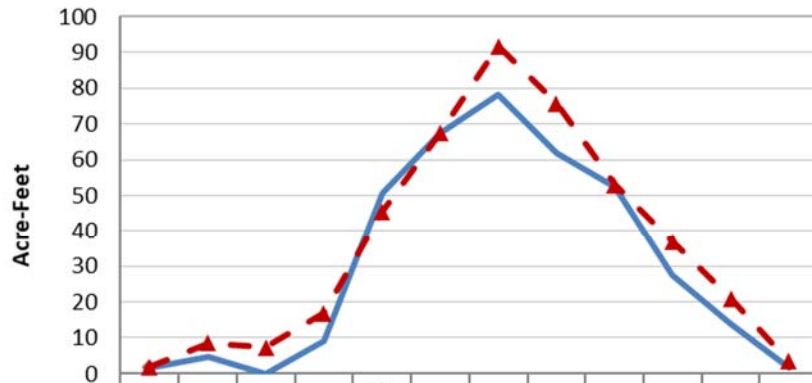
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2018	42.6	42.3	48.1	49.2	72.9	66.5	95.1	93.1	84.5	75.5	79.6	43.1
-▲- 2019	37.2	30.7	33.6	45.7	63.0	84.8	82.6	88.4	76.6	65.2	59.8	39.3

HVLCSD Municipal Well Production (AF)



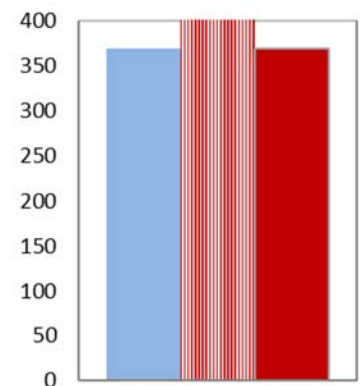
■ 2018 YTD
 ■ 2019 YTD
 ■ 2018 Total

HVLCSD Municipal Reclaimed Water Use



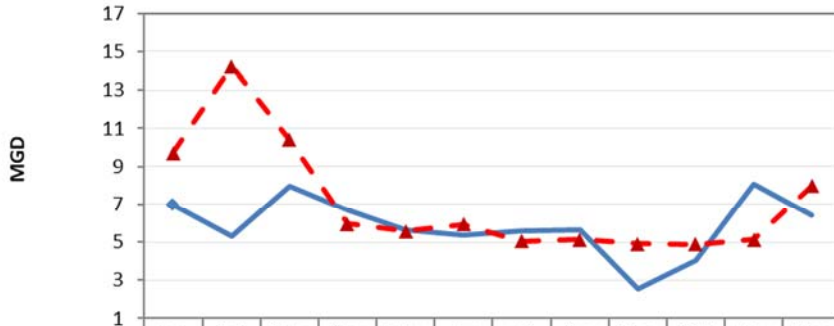
	Jan	Feb	Mar	Apr	Ma y	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2018	1.68	4.68	0.04	9.13	50.6	67.3	78.1	61.8	52.5	27.4	14.1	1.71
-▲- 2019	1.87	8.57	7.38	16.8	45.4	67.4	91.8	75.8	53.0	36.9	20.9	3.37

HVLCSD Municipal Reclaimed Water (AF)



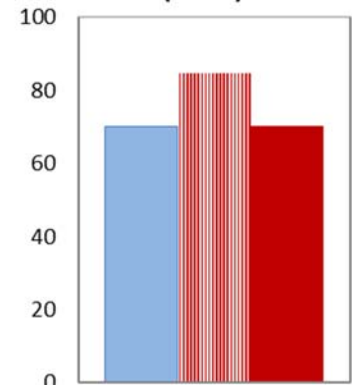
■ 2018 YTD
 ■ 2019 YTD

HVLCSD Municipal Wastewater Influent



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
— 2018	6.95	5.32	7.96	6.69	5.63	5.37	5.59	5.64	2.57	4.03	8.04	6.39
-▲- 2019	9.71	14.23	10.40	5.95	5.56	5.92	5.05	5.12	4.91	4.88	5.14	7.97

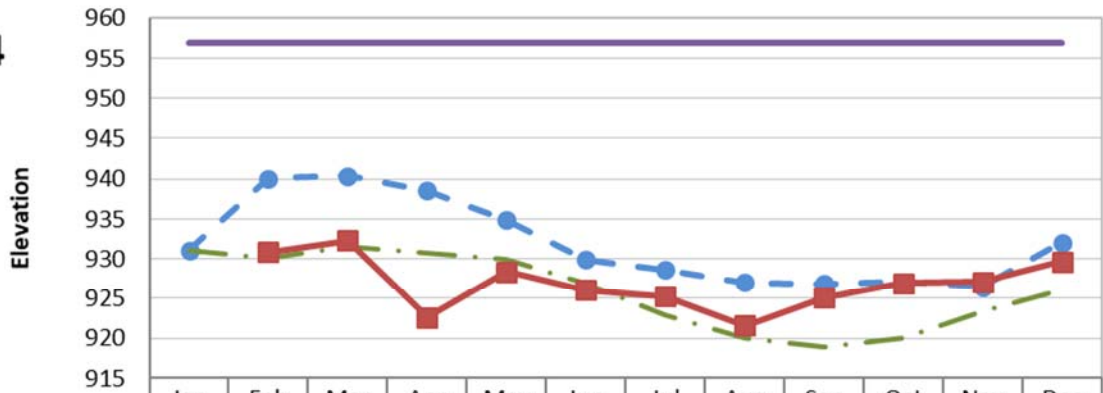
HVLCSD Municipal Wastewater Influent (MGD)



■ 2018 YTD
 ■ 2019 YTD
 ■ 2018 Total

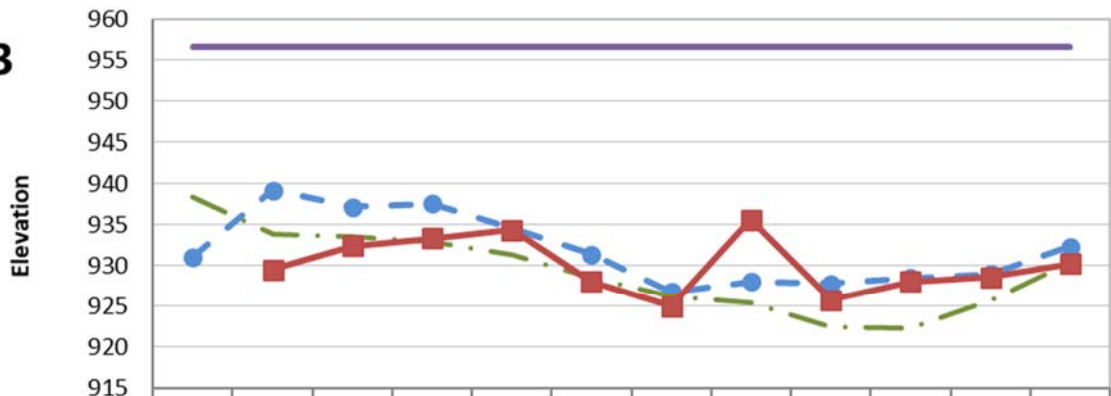
December 2019 Field Report

Well 4



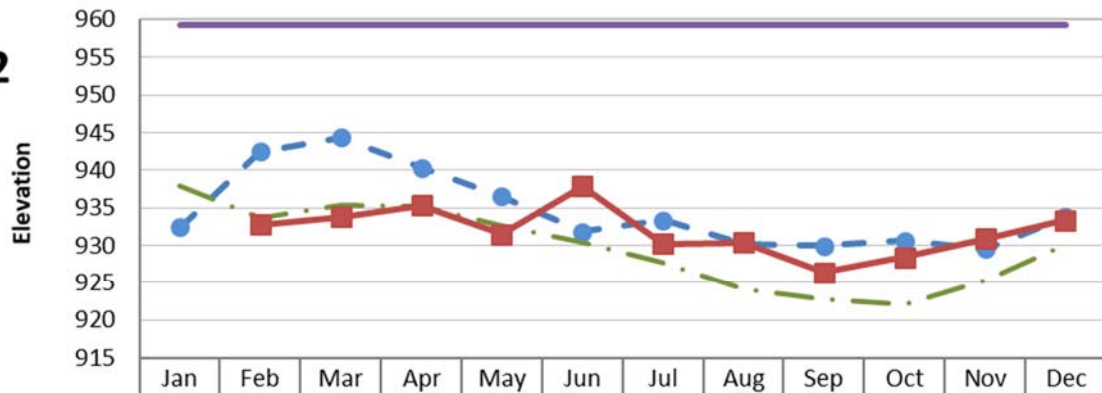
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Well 4 2019	931.1	940.0	940.3	938.5	934.8	929.8	928.6	927.0	926.8	927.1	926.4	932.0
Well 4 Historical	931.1	930.0	931.5	930.6	929.9	926.8	922.9	920.0	918.8	919.9	923.3	926.0
Top of Casing	956.9	956.9	956.9	956.9	956.9	956.9	956.9	956.9	956.9	956.9	956.9	956.9
Well 4 2018		930.8	932.3	922.6	928.4	926.0	925.2	921.5	925.1	926.9	927.1	929.6

Well 3



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Well 3 2019	931.1	939.1	937.1	937.6	934.5	931.3	926.7	928.0	927.7	928.5	928.9	932.3
Well 3 Historical	938.4	933.8	933.5	932.9	931.3	928.5	926.1	925.3	922.4	922.2	925.7	930.4
Top of Casing	956.7	956.7	956.7	956.7	956.7	956.7	956.7	956.7	956.7	956.7	956.7	956.7
Well 3 2018		929.5	932.4	933.3	934.4	928.0	924.9	935.6	925.7	928.0	928.6	930.1

Well 2



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Well 2 2019	932.4	942.4	944.3	940.3	936.5	931.8	933.3	930.1	929.9	930.6	929.5	933.7
Well 2 Historical	937.9	933.6	935.4	935.1	932.7	930.4	927.7	924.1	922.7	922.1	925.2	930.1
Top of Casing	959.4	959.4	959.4	959.4	959.4	959.4	959.4	959.4	959.4	959.4	959.4	959.4
Well 2 2018		932.7	933.7	935.3	931.4	937.8	930.1	930.4	926.3	928.4	930.8	933.3

Projects Update

FEMA projects

HMGP DR-4344 Project 512 (LHMP)

1/8, 1/9 Mitigation Strategy meeting

7 staff members, 2 homeowners, 1 HVLA rep.

Developed goals

Developed Mitigation projects

Prioritized projects

1/13 Received confirmation of “forthcoming” reimbursement (See attached)

1/14 Assigned staff to complete mitigation action worksheets

1/14 Submitted mitigation action worksheet assignments to HMPC

1/23 Meeting scheduled with HVLA for EAP for Coyote Creek Dam

1/23 Deadline to complete mitigation action worksheets

1/31 LHMP First draft, planning team review

HMGP DR-4434 (February Rains)

12/11 Submitted inquiry on Project 126

1/6 Received notification of Request for Information (RFI) on Project 138

1/7 Responded to inquiries on Project 126 regarding debris estimates

1/8 Received PDMG staffing transition notification (See attached)

1/13 Signed Scope & Cost estimates for Project 1502, project now complete

1/13 Signed P4 documentation for Project 63 and 118 close-out

1/13 Discussed Project 138’s risks for cancellation with PD TFL

RPA DR-4308 (Stormflow 2017)

1/10 Received confirmation from CalOES that additional FEMA inquiries have been addressed (See attached)

HMGP DR-4434-0002

12/12 Project cancelled

12/13 Project application due

Projects Update

Non_FEMA projects

CalWARN – Generators

1/8 Received notification that the City of Sacramento generator invoices will arrive within the next two weeks.

IRWM/Waterboards

1/7 Submitted quarterly moratorium amendment directive report to SWRCB, DDW

1/7 Submitted quarterly source capacity plan to SWRCB, DDW

1/8 Attended IRWM meeting, Prop 1 projects were submitted 12/6. DDW Technical review is underway, and is expected to be complete by the end of March

Water main replacement

1/13 Received follow-up from Coastland Civil Engineering on the status of this project (See attached)

Civicspark

Extensive GIS work related to LHMP project

Capacity building—Monthly reports

Geo-locating Hydrants

Flow vs. Consumption data analysis

Planning hydrant painting project

Researching rain gauge investment

December 2019 Field Report

Water Operations and Maintenance Highlights

- 12/3 Used the VacTruck to cut roots
- 12/9 Service line replacement on Greenridge
- 12/17 Examined a leak on Greenridge
- 12/25 Addressed a compressor error

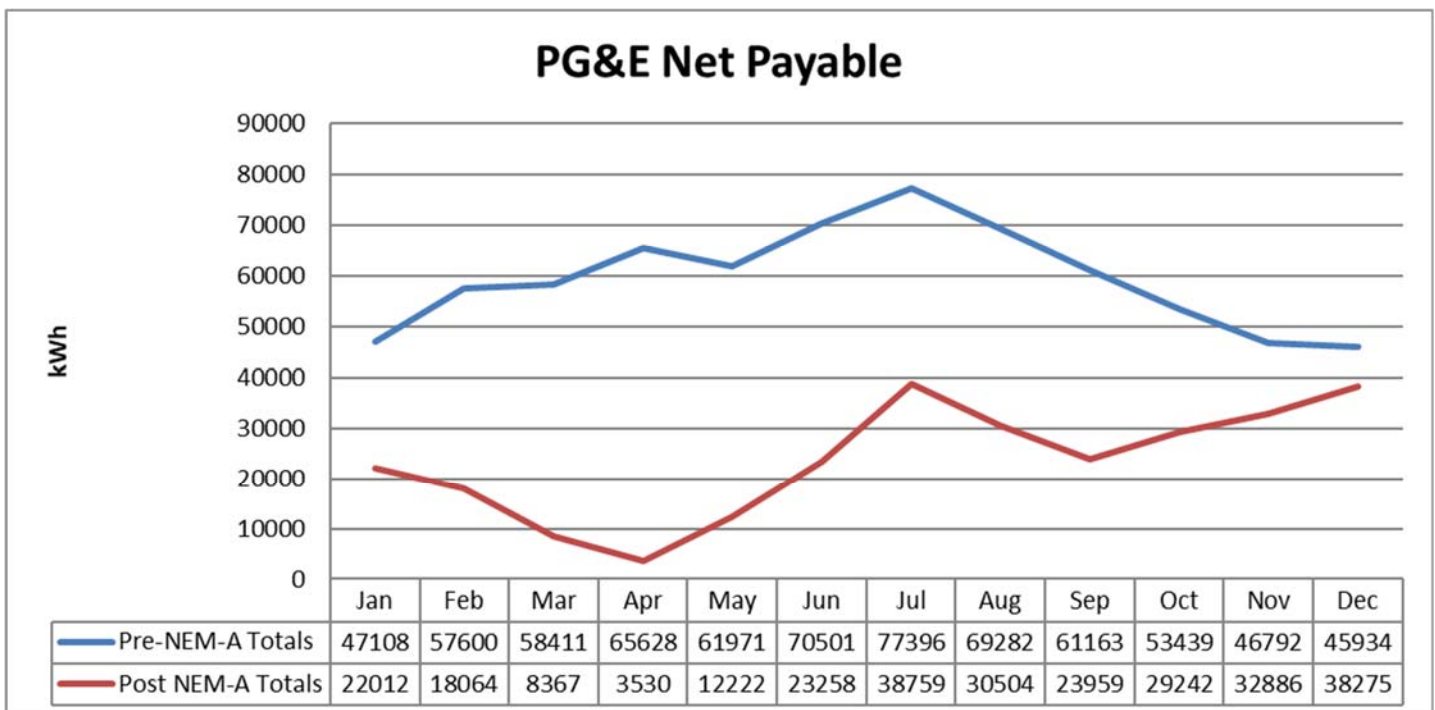
Wastewater Operations and Maintenance Highlights

- 12/5 Filled all small generators and lift stations
- 12/6 Cleaned filter in injection room
- 12/7 Aeration basin #1 cable broke and was replaced
- 12/9 Filter sand was delivered and started installation
- 12/10 All sand added to filter 1
- 12/11 Finished cleaning filter 3
- 12/16 Troubleshoot the sample pumps
- 12/18 Inspected multiple manholes on Northshore Ct for potential infiltration
- 12/21 Solar panel 'Solar Grid' error. Was reset and fixed
- 12/23 Meter reads, used VacTruck to cleanout grease from lift station 2
- 12/25 Scada alarm, compressors had to be replaced
- 12/30 Rotated sand in filters 1 and 3, lift station 5 pump stopped working

December 2019 Field Report

Vehicle Mileage	
Vehicle	Mileage
Truck 1	21
Truck 2 (new construction truck)	626
Truck 3	2779
Truck 4	165
Truck 6	578
Truck 7	1882
Truck 8	0
Dump Truck	49
Backhoe	2.53 hrs
New Holland Tractor	0.00 hrs
Vac Truck	79

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	254.70	166.10
Fuel Log	254.10	165.70



Alyssa Gordon

From: Chavez, Concepcion@CalOES <Concepcion.Chavez@CalOES.ca.gov>
Sent: Monday, January 13, 2020 9:37 AM
To: Alyssa Gordon
Subject: RE: October documentation

Good morning Alyssa,

Thank you for this follow up, it seems our Grants processing unit has all the requested documentation and reimbursements are forthcoming... I am unable to give you a timeframe at this time.

Please feel free to follow up at a later date concerning this request.

Thank you!

Concepcion Chavez, Hazard Mitigation Grants Specialist
Coastal Unit
Recovery - Hazard Mitigation Assistance Branch
California Governor's Office of Emergency Services



Office: (916) 845-8854
Cell: (916) 767-4715
www.caloes.ca.gov/HMGP

From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Friday, January 10, 2020 3:55 PM
To: Chavez, Concepcion@CalOES <Concepcion.Chavez@CalOES.ca.gov>
Subject: FW: October documentation

Hi Conchi,

As a follow-up to my voicemail, just checking on this status of this reimbursement request?

Thanks,
Alyssa

From: Alyssa Gordon
Sent: Tuesday, January 7, 2020 1:15 PM
To: Chavez, Concepcion@CalOES <Concepcion.Chavez@CalOES.ca.gov>
Subject: October documentation

Conchi,

Thanks for taking my call. Here is the documentation you requested.

Alyssa

Alyssa Gordon

From: (Contractor) Corbin, David@CalOES <ContractorDavid.Corbin@CalOES.ca.gov>
Sent: Wednesday, January 8, 2020 3:38 PM
To: Alyssa Gordon
Cc: Morales, Ricardo; Lishman, James@CalOES; Lawson, Robert@CalOES
Subject: DR 4431 & DR4434 Events, Staffing Transition

Dear Ms. Gordon:

Effective January 10th, I'll be completing my assignment supporting the FEMA & CalOES teams' collective response efforts for Events DR4431 and DR4434. It has been a privilege working with you these past months in our efforts at addressing your Public Assistance Grant needs.

My FEMA supervisor, Ricardo Morales, will be your primary point of contact on your projects going forward. His contact information is as follows:

Ricardo Juan Jose Morales
Program Delivery Task Force Lead (PD TFL)
4431-DR-CA/4434-DR-CA
Recovery Division
FEMA REGION IX
[202-657-1695](tel:202-657-1695)
ricardo.morales@fema.dhs.gov

Sincerely,

David T. Corbin, CalOES Program Delivery Manager (PDMG)
State Cell #: 916-628-0299
Other Cell #: 814-386-3250

Alyssa Gordon

From: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Sent: Friday, January 10, 2020 4:48 PM
To: Alyssa Gordon
Cc: Massello, Ryan@CalOES
Subject: RE: Disaster 4308

Good Afternoon Alyssa,

Ryan was still in the office and I was able to follow up with him on the pending request for information from FEMA. He was able to answer it with documents in our file and believes that should address all of FEMA's review discrepancies.

Pending any further questions from FEMA, this should be moving through the machine.

If you have any other questions or want to check on the status again, please let us know.

Thank you,

John Catching

Program Manager II – FMAG / Disaster Closeouts
California Governor's Office of Emergency Services
Office: 916-845-8204
Cell: 916-265-8205



From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Friday, January 10, 2020 3:54 PM
To: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Subject: FW: Disaster 4308

Hi John,

As a follow-up to my voicemail, I am checking to see if there is an update on this project?

Thanks,
Alyssa

From: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Sent: Wednesday, October 23, 2019 11:20 AM
To: Alyssa Gordon <agordon@hvlcsd.org>
Subject: RE: Disaster 4308

Good Morning Alyssa,

I have not yet received an update from FEMA on the status of their review, other than that it is in their queue. They have not asked for any further information, but will get in contact with you should anything come up.

Thank you,

John

From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Tuesday, October 15, 2019 5:42 PM
To: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Subject: FW: Disaster 4308

Hi John,

I was wondering if you received any updated on this project?

Thanks,
Alyssa

From: Alyssa Gordon
Sent: Tuesday, October 1, 2019 8:14 AM
To: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Subject: RE: Disaster 4308

John,

Also added you to the Sharefile folder.

Thanks!
Alyssa

From: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Sent: Tuesday, October 1, 2019 8:05 AM
To: Alyssa Gordon <agordon@hvlcsd.org>
Subject: Re: Disaster 4308

Yes, please. That may be helpful. Thank you.

Sent from my iPhone

On Oct 1, 2019, at 08:02, Alyssa Gordon <agordon@hvlcsd.org> wrote:

John,

Thanks for that update. Since April, Jan and I have been working quite a bit on RFIs sent from Oakland. The last correspondence I have was when I sent my last set of answers to Jan on 8/21/19. Would you like a copy of this email string?

Thanks,
Alyssa

From: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Sent: Monday, September 30, 2019 4:55 PM
To: Alyssa Gordon <agordon@hvlcsd.org>
Subject: RE: Disaster 4308

Good Evening Alyssa,

Thank you for your clarification. You are absolutely right to follow up on the project, especially with Mr. Stout's reassignment.

Cal OES submitted Hidden Valley Lake CSD's Final Inspection Report to FEMA on 04/24/2019, requesting an application closeout for DR-4308. (A carbon copy of this report was sent to HVLCSO at Kirk Cloyd's attention.) To my knowledge, we have not yet received FEMA's response and Final Funding Approval amount. I will follow up with FEMA tomorrow morning and see where this document is in their review queue.

If you have any other questions related to closeout, or anything else in Public Assistance, please feel free to reach out to me.

Thank you,

John Catching
Program Manager – FMAG / Disaster Closeouts
California Governor's Office of Emergency Services
Office: 916-845-8204
Cell: 916-265-8205

<image001.gif>

From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Monday, September 30, 2019 4:43 PM
To: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Subject: FW: Disaster 4308

Hi John,

In regards to the forwarded message, I wanted to be clear that Jan has been nothing but thorough and responsive. I was sad to learn that he was re-assigned! Just wanted to verify that the closeout process has been completed, or if there are additional steps still required.

Thanks,
Alyssa

From: Lishman, James@CalOES <James.Lishman@CalOES.ca.gov>
Sent: Monday, September 30, 2019 3:31 PM
To: Alyssa Gordon <agordon@hvlcsd.org>
Cc: Catching, John@CalOES <John.Catching@CalOES.ca.gov>
Subject: RE: Disaster 4308

Alyssa – Please email John (email attached). He is a finals manager and would probably know whom is taking over Jan’s projects. If not, he will let you know whom to contact. Thanks and I sure hope this helps. If it doesn’t, please make sure to contact me again. Jim

From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Monday, September 30, 2019 2:34 PM
To: Lishman, James@CalOES <James.Lishman@CalOES.ca.gov>
Subject: Disaster 4308

Hi Jim,

Thanks for the reply. Here is a quick synopsis of the project;

On 10/2/2018, I submitted a Project Completion and Certification Report for Project 787 (please see attached P4 form).

You may notice there is a discrepancy between Eligible Amount (\$475,797.50) and Amount Claimed by Applicant (\$609,118.04).

Disaster Assistance Program Specialist Jan Stout and I have been working together since this date, to iron out any questions FEMA had on the discrepancy.

Jan was re-assigned to a new position within CalOES on 9/1/2019.

To my knowledge there are no unanswered questions about this project.

I was wondering if I might get a status update, on this project.

Thanks,
Alyssa

Alyssa Gordon

From: John Wanger <wanger@coastlandcivil.com>
Sent: Monday, January 13, 2020 4:47 PM
To: Alyssa Gordon
Cc: Jennifer Melman
Subject: RE: TerraCon - Mountain Meadow North mainline project

Alyssa,

When I spoke with him in December he said he wanted to wait until after the first of the year to determine if there would have to be any cost implications for delaying the start of the project until March. He said that he thought trucking costs (due to a new assembly bill) would have an impact. I called him last Monday to ask for a response. He didn't call me back. I finally just got in touch with him and he said he did find out trucking costs went up, but that's the only item. He said he would get me numbers tomorrow on whatever the increase is. I let him know that as long as things weren't too far out of line, we'd really like get contracts signed and the details worked out on winter suspension. He seemed agreeable to that.

I'm in an all-day meeting tomorrow but I will be monitoring my email. When I get something from Mike I'll forward it to you. If you can get decisions made from the Board and let me know how the District would like to proceed it would be great.

Thanks,
John

From: Alyssa Gordon <agordon@hvlcsd.org>
Sent: Monday, January 13, 2020 4:33 PM
To: John Wanger <wanger@coastlandcivil.com>
Subject: TerraCon - Mountain Meadow North mainline project

Hi John,

Just checking in on this project. Jenny mentioned you would be able to speak with Mike regarding a winter suspension? Is he amenable?

Thanks,
Alyssa



Hidden Valley Lake Community Services District

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

January 7, 2019

Aaron Kent
North Coast Regional Water Quality Control Board
State Water Resources Control Board
Division of Drinking Water
5590 Skylane Blvd, Ste A
Santa Rosa, CA 95403

Dear Aaron:

In compliance with the State Water Resources Control Board, Division of Drinking Water's (SWRCB DDW) Directive no. 7 of Compliance Order 02_03_14R_004, the Hidden Valley Lake Community Services District (HVLCSO) is hereby providing a quarterly progress report of the Source Capacity Plan.

As stated in the in the Source Capacity Planning Memo issued to the SWRCB DDW on July 18, 2019, HVLCSO reports that the results of the hydrological study of the Coyote Valley Basin conducted on April 24, 2019;

“indicate(s) that the District's Well 4 and Ag Well do not meet the “Four-Part Test” set forth in the Garrapata Decision”

This would indicate the water source of these two wells is percolating groundwater, not subterranean stream.

In a correspondence from the Deputy Director of the State Water Resources Control Board, Division of Water Rights (SWRCB DWR) on May 29, 2019, Mr. Erik Ekdahl states;

“the Division is planning to proceed with a subterranean stream investigation for the entire basin... We estimate that our staff will take 6-8 months to compete the subterranean stream investigation.”

HVLCSO anticipates reaching out to the SWRCB DWR staff in the February, 2020 time frame for results on their investigation. These results will dictate direction on how the Source Capacity Plan will proceed.

Sincerely,

A handwritten signature in blue ink that reads "Alyssa Gordon".

Alyssa Gordon
Water Resources Specialist

GUIDE TO REQUIREMENTS UNDER NEW STATE PFAS LAW

EFFECTIVE JANUARY 1, 2020



Beginning on Jan. 1, 2020, new California drinking water requirements* (AB 756, C. Garcia) related to the monitoring and reporting of PFAS go into effect. PFAS, which stands for per- and poly-fluoroalkyl substances, is the collective term for a large group of synthetic chemicals that includes perfluorooctanoate (PFOA) and perfluorooctanesulfonate (PFOS).

NOTIFICATION LEVELS

PFOA \geq 5.1 ppt | **PFOS \geq 6.5 ppt**
parts per trillion (ppt)

NOTIFICATION LEVEL CHOICES

If any detection is at or above the Notification Level, a public water agency has to take two actions:

1

Report exceedances to its governing boards

AND

2

Notify customers in its annual Consumer Confidence Report

**The requirements of AB 756 apply only for monitoring orders issued by the state Water Board after Jan. 1, 2020.*

RESPONSE LEVEL

PFOA and PFOS \geq 70 ppt

**Updated Response Level is expected in 2020*

RESPONSE LEVEL CHOICES

If any detection is at or above the Response Level, an agency has two choices:

1

Remove the water source in question from operation. It can be brought back online if it tests below the Response Level after treatment.

OR

2

Notify customers in the following three ways:



Alert customers by mail or through water bills



Email customers a notice using email addresses known by the agency



Post a notice on the agency's website



Select one additional notification method

Additionally, the agency must use one or more of the following methods to notify anyone in their community who may have missed the original notification. That can include **at least one** of the following:

- Publish the notice in **newspapers** of record for at least a week
- Post the notice on **social media**, such as Facebook or Twitter
- Post notices in **conspicuous public places** for at least a week
- Deliver the notice to **community organizations**

NOTIFICATION CONTENT REQUIREMENTS

The regulation also establishes rules for writing and preparing the notice itself. The content must:

- Include a statement announcing the detection above the Response Level and what that detection level is
- Include a description of potential health risks used by the state to determine Notification and Response levels
- Include a description of population segments most vulnerable to PFAS exposure, such as infants exposed during pregnancy or through nursing
- Include an agency contact person with an address and phone number for questions about the notice
- Be written with language that doesn't minimize or contradict information in the notice
- Provide information in Spanish communicating the importance of the notice, or a phone number where Spanish-speaking people can request a translated copy of the full notice or any assistance. The same rule applies to any other non-English-speaking residents if their population within the agency's territory exceeds 1,000, or 10% of the overall population
- Be displayed in a way that catches people's attention in print or online
- Be communicated through language and technical terminology that can be understood on an eighth grade reading level, and in print no smaller than 12-point type



Hidden Valley Lake Community Services District

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

January 7, 2019

Aaron Kent
North Coast Regional Water Quality Control Board
State Water Resources Control Board
Division of Drinking Water
5590 Skylane Blvd, Ste A
Santa Rosa, CA 95403

Dear Aaron:

This letter is to inform the State Water Resources Control Board, pursuant to Amendment No. 1 Compliance Order 02_03_14R_004, that the Hidden Valley Lake Community Services District has issued a total of 19 new water permits since this Amendment was applied. There were two additional connections this quarter. The complete list is included in the following table;

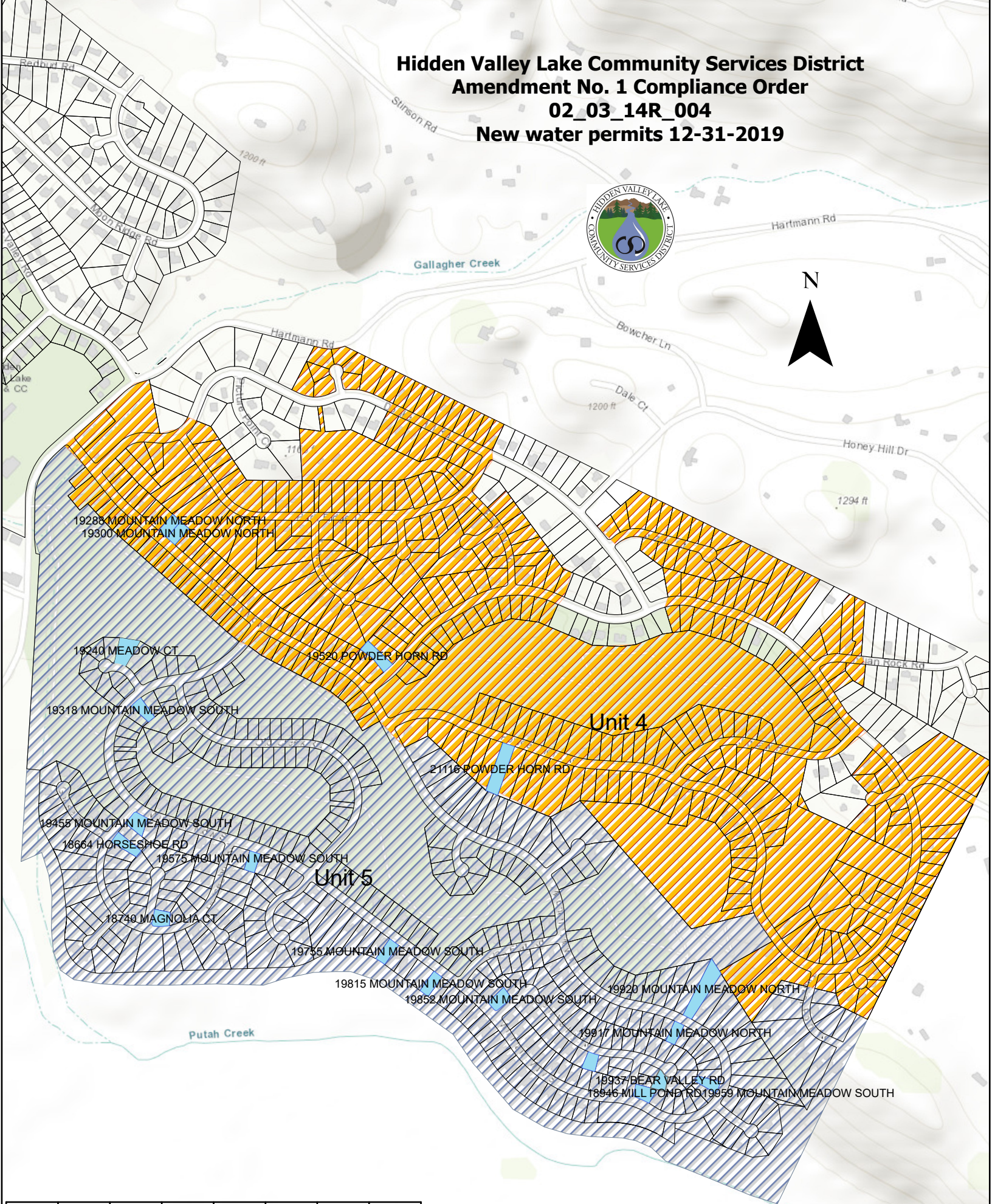
Installation Date	Street Address	Parcel Number
4/9/2015	18740 Magnolia Ct	141-683-05
4/1/2015	18678 Horseshoe Dr	141-673-03
4/17/2015	19455 Mountain Meadow S	141-673-05
6/8/2015	19755 Mountain Meadow S	141-691-27
12/11/2015	19959 Mountain Meadow S	141-731-13
12/31/2015	19318 Mountain Meadow S	141-623-05
2/3/2016	19917 Mountain Meadow N	141-713-04
6/28/2016	19575 Mountain Meadow S	141-684-15
11/9/2016	18946 Mill Pond Rd	141-731-06
11/11/2016	19852 Mountain Meadow S	141-702-19
2/16/2017	19815 Mountain Meadow S	141-721-01
10/31/2017	19288 Mountain Meadow N	141-471-12
11/13/2017	19300 Mountain Meadow N	141-471-13
9/5/2018	19520 Powder Horn Rd	141-491-09
12/31/18	20492 Powder Horn Rd	141-552-07
3/7/19	19920 Mountain Meadow N	141-711-04
9/30/2019	19857 Bear Valley Rd	141-722-08
10/16/2019	19240 Meadow Ct	141-621-06
12/18/19	19937 Bear Valley Rd	141-731-02

Sincerely,

A handwritten signature in black ink, appearing to read "Alyssa Gordon".

Alyssa Gordon
Water Resources Specialist

**Hidden Valley Lake Community Services District
Amendment No. 1 Compliance Order
02_03_14R_004
New water permits 12-31-2019**



0 0.13 0.25 0.5 Miles

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

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

DATE: January 21, 2020

AGENDA ITEM: Discussion and Possible Action: Consider an Amendment to the NBS Rate Study 4/2019 as Proposed by Greg Clumpner of NBS

RECOMMENDATIONS: Accept and Approve the Recommended Study and Amendments as Proposed by Greg Clumpner of NBS

FINANCIAL IMPACT: See Amendment

BACKGROUND: The most recent rate study included all Capital Improvement Projects (CIP) projected to be completed over a 5-year plan. Upon additional review of the accepted rate study it has been determined necessary to re-establish District CIP priorities. Although all projects are necessary, the District has given precedence to the urgent projects in an effort to decrease the financial impact on our customers.

See Amendment

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on January 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT

WATER, SEWER & RECYCLED WATER RATE STUDY REPORT

April 2019

ACCEPTED AUGUST 20, 2019

OFFICE LOCATIONS:

Temecula – Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

San Francisco - Regional Office
San Francisco, CA 94102

Davis - Regional Office
Davis, CA 95616

Phone: 800.676.7516

www.nbsgov.com

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SECTION 1. BACKGROUND, PURPOSE AND OVERVIEW OF THE STUDY

BACKGROUND

In 2014, the Hidden Valley Lake Community Services District (“District”) retained NBS to complete a water and sewer rate study which resulted in a March 2015 rate study report, and new rates were implemented soon afterwards. However, within a month, the San Juan Capistrano court decision was issued; this decision had significant implications for how tiered rates are designed. Essentially, the decision required water agencies to “*demonstrate that the tiers correspond to the actual cost of providing service at a given level of usage.*” In addition, severe drought and mandated conservation throughout California prompted the District to replace its four-tiered rates with a new uniform (single tier) rate and new drought surcharges.

“Significant declines in water use have impacted the District’s revenues and reserves.”

Since then, the District has been evaluating changes in consumption patterns, water supply limitations, future CIP funding requirements, and the desire to continue to improve the fairness and equity of rates. In light of these considerations, an updated rate study was needed. This revised rate study presents significant changes related to funding assumptions for planned water and sewer capital projects along with significant increases in recorded commercial water consumption due to meter reading issues.

PURPOSE

This re-evaluation of the District’s water, sewer and recycled water rates is intended to ensure these rates meet basic Proposition 218 (Prop 218) requirements, industry standards, reflect the District’s current priorities, and promote transparent communications between the District and its ratepayers.

OVERVIEW OF THE STUDY

In developing the proposed new water and sewer rates, NBS and District Staff worked cooperatively to develop new financial plan and rate alternatives, with the intent that the District Board will provide direction on these alternatives. The proposed rates summarized in this report represent a conservative or worst-case scenario based on current uncertainty of grant and/or State Revolving Fund (SRF) loan funding. Using revenue bonds instead of grant or SRF funding results in significant rate increases over the next five years of almost 100% for water and 50% for sewer. If grant and/or SRF funding become available during this time, the recommended rate increases could be reduced. Also, because there is insufficient time to implement new rates this July, this study has assumed that currently adopted water and sewer rates for FY 2019/20 will be implemented as planned on July 1, 2019. However, the “proposed” new water rates will be implemented mid-fiscal year (January 1, 2020) and every January 1 thereafter. Proposed new sewer rate increases will continue to be implemented July 1 each year.

Key Issues Addressed – In addition to ensuring that water and sewer rates collect sufficient revenue to meet the annual operating costs and capital improvement plans, other key issues addressed included:

- The need to use new revenue bonds instead of grant and low-interest State revolving fund loans to fund approximately \$19 million of water capital improvement projects and approximately \$1.65 million of sewer capital improvement projects
- Lower water sales over the last few years due to the drought and conservation concerns
- Consumption records also indicate that commercial water use significantly increased while residential use has significantly decreased
- Water supply limitations and the potential need to build a new well

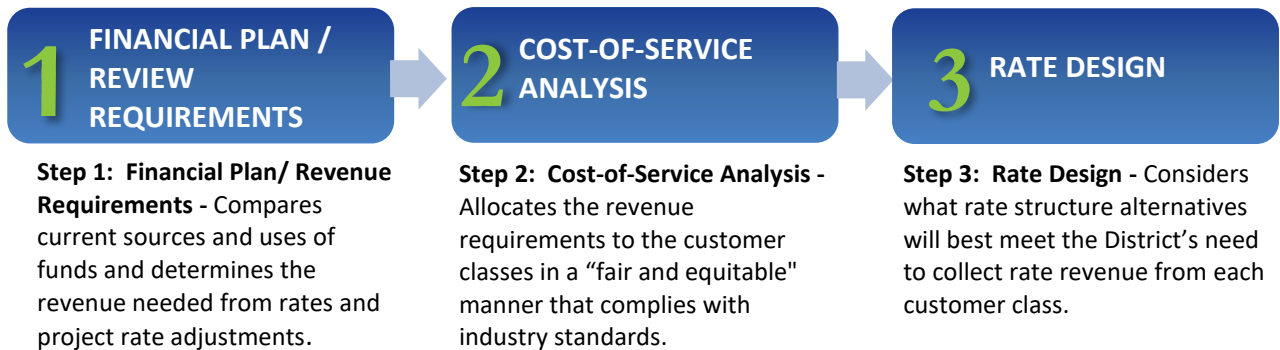
- Changes in annual operating costs, including adjustments resulting from the District’s salary survey
- The need to build adequate CIP and replacement reserves

Recommendations – As a part of the water and sewer financial plans, NBS evaluated projected revenues and expenditures to determine net revenue requirements. In light of the water utility’s decreased water sales and planned capital improvements, it will be critical to issue new revenue bonds to fund capital projects and rebuild reserves. Likewise, the sewer utility will also need to issue additional debt in order to cover projected deficits, fund capital projects and rebuilt reserves. NBS recommends the District Board review the rate increases described below and determine the District’s priorities for capital improvements vs. the tradeoff of the higher rates needed to fund these improvements.

RATE STUDY METHODOLOGY

Components of the Rate Study Methodology – A comprehensive utility rate study typically has three major components: (1) the utility’s overall revenue requirements and financial plan, (2) the cost-of-service for each customer class, and (3) rate structure design, as shown in **Figure 1**. These components reflect industry standards, primarily from the American Water Works Association (AWWA)¹, and address the general requirements for equity and fairness. In terms of the chronology of the study, these three steps represent the order they were performed in this study.

Figure 1: Primary Components of a Rate Study



The following sections in this report present an overview of the methodologies, assumptions, and data used along with the financial plans and rates developed.

Rate Design Criteria – Several criteria are typically considered in setting rates and developing sound rate structures. The fundamentals of this process have been documented in several rate-setting manuals. For example, the foundation for evaluating rate structures is generally credited to James C. Bonbright in the *Principles of Public Utility Rates*², which outlines pricing policies, theories, and economic concepts along with various rate designs. The other common industry standard is AWWA Manual M1. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer’s perspective.
- Rates should be easy to administer from the utility’s perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (e.g., cost based).

¹ *Principles of Water Rates, Fees, and Charges*, Manual of Water Supply Practices, M1, AWWA, seventh edition, 2017.

² James C. Bonbright; Albert L. Danielsen and David R. Kamerschen, *Principles of Public Utility Rates*, (Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988), p. 383-384.

- There should be continuity in the rate making philosophy over time.
- Other utility policies should be considered (e.g., encouraging conservation & economic development).
- Rates should consider the customer's ability to pay.
- Rates should provide month-to-month and year-to-year revenue stability.

The following section covers basic rate design criteria that NBS and District staff considered as a part of their review of the rate structure alternatives.

Rate Structure Issues – The relationship between fixed costs and variable costs is one of the most fundamental rate structures considerations. Fixed costs typically do not vary with the amount of water consumed. Debt service and District personnel are examples of fixed costs. In contrast, variable costs such as the cost of chemicals and electricity, tend to change with the quantity of water sold. The vast majority of rate structures contain a fixed or minimum charge in combination with a volumetric charge.

The District's rate design objectives are not necessarily the same as those in other communities. For example, some communities, particularly those with very expensive purchased water costs, place a very high priority on conservation-oriented rates. Other communities who have many low-income customers may want to implement low-income subsidies.

The District's 2015 rate study considered various combinations of fixed vs. variable charges and determined that collecting 60 percent of rate revenue from fixed charges and 40 percent from variable charges was preferred. Additionally, the previous four-tiered volumetric rates were replaced with a single-tier (uniform) volumetric rate. This water rate design still appears to be a good fit in light of the District's projected water sales and the need to emphasize revenue sufficiency going forward.

Key Financial Assumptions

Following are the key assumptions used in the water, sewer and recycled water rate analyses:

- **Funding of Capital Projects** – After extensive review of the planned capital improvement projects (CIP) and funding requirements by the District and its engineering consultant, the District has decided that the water utility lacks any guarantees that SRF loans and Prop 1 Grants will be available to fund CIP costs over the next several years, and therefore needs to assume the use of additional debt (revenue bonds). The sewer utility will also need new revenue bonds, although a much smaller amount.
- **Reserve Targets** – The water and sewer utility reserves are currently below target levels. Going forward, the target reserves for operations and maintenance (O&M) and capital rehabilitation and replacement (R&R) follow general utility industry standards. This includes approximately 90-days of O&M expenses for both the water and sewer O&M Reserves, and approximately 3% of net assets as the target reserve level for the R&R Reserves.
- **Inflation and Growth Projections:**
 - ✓ Customer growth is assumed to be 0.25% annually. While some additional growth may occur³, NBS did not rely on any additional growth during the next five years.
 - ✓ General cost inflation is about 3% annually.
 - ✓ Operating expenses, which include among other things labor costs, health benefits, and retirement benefits, are inflated at a rate of approximately 3% to 4% annually.
 - ✓ No inflation is added to other costs.

The next two sections discuss the water, sewer and recycled water rate studies.

³ The District has roughly 700 undeveloped lots, but these are not expected to develop within the timeframe of this study.

SECTION 2. WATER RATE STUDY

A. KEY WATER RATE STUDY ISSUES

The revised water rate analysis was undertaken with a few specific objectives, including:

- Restructuring the District’s approach to funding capital improvements, which total about \$19 million over the next five years.
- Analyzing and adjusting for recorded consumption changes over past several years.
- Generating additional revenue to meet projected funding requirements and rebuild reserve funds.
- In light of recent conservation, continuing to collect approximately 60% of water rate revenue from fixed charges and 40% from volumetric rates continues to be a reasonable approach to rate design.
- Update fixed charges and volumetric rates to reflect changes in consumption patterns.

NBS developed several water rate alternatives over the course of this study based on industry standards and cost-of-service principles. The fixed and volumetric charges were calculated based on the net revenue requirements, number of customer accounts, water consumption, and other District-provided information. The following are the basic components included in this analysis:

- **Developing Unit Costs:** The water revenue requirements were “functionalized” into three categories: (1) fixed capacity costs; (2) variable costs (or volume-based), and; (3) customer service costs, such as meter reading, billing, mailing, and responding to customer questions. Unit costs for each of these categories were then allocated to functional areas, including water consumption, peaking factors, number of accounts by meter size, and customer class.
- **Determining Revenue Requirements by Customer Class:** The total revenue collected from customer classes (i.e., groups of customers with similar consumption patterns) was determined using the unit costs and the total units belonging to each class. For example, volume-related costs are allocated based on the water consumption for each class, while customer costs are allocated based on number of meters. Once the revenue requirement for each customer class is determined, collecting these revenue requirements from each customer class is addressed in the rate design task.
- **Rate Design and Fixed vs. Variable Costs:** The revenue required from each customer class are collected from fixed charges and volumetric rates. The cost of service analysis indicated that an allocation of 60% of the costs to fixed and 40% to variable rates is a reasonable basis for rate design. State agencies, such as the California Water Efficiency Partnership, would like water utilities to collect at least 70% of rate revenue from volumetric rates. However, many utilities prefer to collect less than 70% from volumetric rates because of the revenue instability that can and has resulted when water use drops unexpectedly.

“The best way to promote financial stability is to collect fixed costs through fixed charges.”

B. WATER UTILITY REVENUE REQUIREMENTS

Rate increases for municipal utilities are governed by the need to meet operating and capital costs, and maintain adequate reserves and meet required debt coverage. These are important in order to handle minor emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. The current financial state of the District’s water utility is as follows:

Capital Improvement Costs: The \$19 million in planned capital projects for FY 2019/20 through FY 2024/25 shown in **Figure 2** are a major driver of the water utility’s projected annual costs. These costs are in current year dollars; future inflation of 3% is assumed for actual funding of these revenue requirements.

Figure 2. Summary of Water Capital Project Costs

Project Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Tanks (Tank 9 - HVLCS Priority #1)	\$ 220,000	\$ 979,800	\$ 979,800	\$ 979,800	\$ 979,800	\$ 979,800
Generators (HVLCS Priority #4)	\$ -	\$ 434,400	\$ 434,400	\$ 434,400	\$ 434,400	\$ 434,400
AMI (HVLCS Priority #3)	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Admin Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MMN Water Main	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
DS Line Replacement	\$ -	\$ 541,800	\$ 541,800	\$ 541,800	\$ 541,800	\$ 541,800
Backhoe	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Dump Truck ¹	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Hydrants	\$ -	\$ 748,400	\$ 748,400	\$ 748,400	\$ 748,400	\$ 748,400
IT Upgrades ¹	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
SCADA Replacement ¹	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Vacc Truck	\$ 134,000	\$ -	\$ -	\$ -	\$ -	\$ -
Well	\$ -	\$ 728,400	\$ 728,400	\$ 728,400	\$ 728,400	\$ 728,400
Total: Planned CIP Costs	\$ 609,000	\$ 3,902,800	\$ 3,767,800	\$ 3,767,800	\$ 3,767,800	\$ 3,767,800

1. Full CIP costs split between water and sewer funds. This is the amount allocated to water fund.

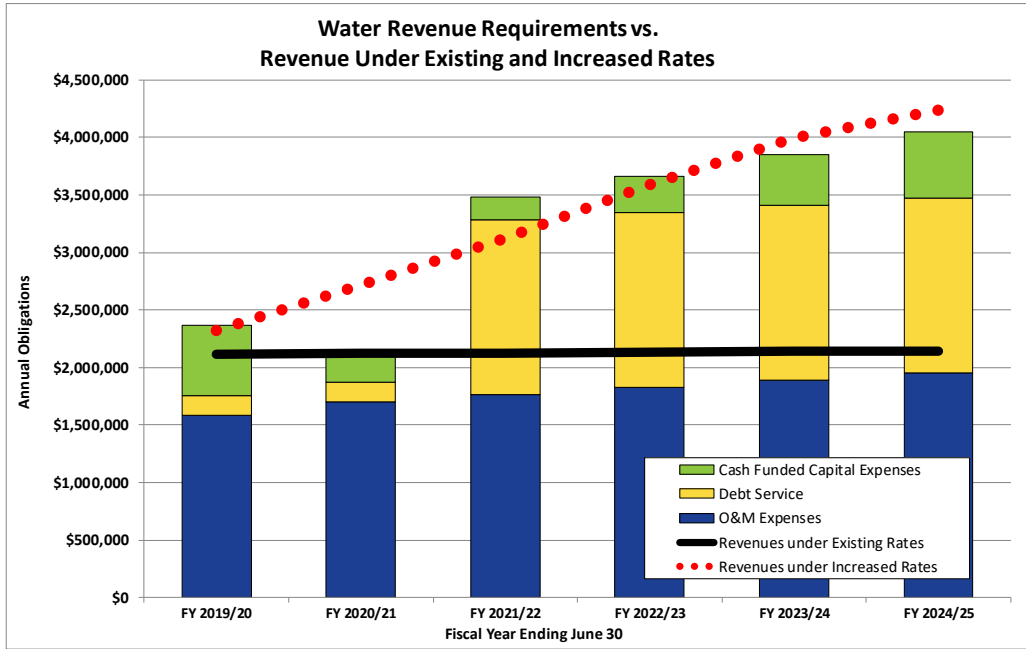
Meeting Net Revenue Requirements: For Fiscal Years 2019/20 through 2024/25, the projected net revenue requirement that must be recovered from rates increases by more than 74%, from \$2.28 million to \$3.98 million, as shown in **Figures 3 and 4**. Without additional rate increases, the water utility would run annual deficits that grow to about \$1.9 million by the end of FY 2024/25. (Note: since FY 2018/19 numbers are not yet available and estimates would need to be revised within a few months, only FY 2019/20 through FY 2024/25 are shown. Also, the five years of proposed January 1 rate increases encompass FY 2019/20 through FY 2023/24, and assume the currently adopted July 1, 2019 increase is implemented. The FY 2024/25 numbers are shown for information only.)

Figure 3. Summary of Water Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements ¹	Adopted		Projected			
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Sources of Water Funds						
Rate Revenue Under Existing Rates	\$ 2,050,434	\$ 2,055,560	\$ 2,060,699	\$ 2,065,851	\$ 2,071,015	\$ 2,076,193
Other Operating Revenue	68,600	66,704	66,808	66,913	67,018	67,123
Interest Earnings	-	-	-	-	-	-
Total Sources of Potable Funds	\$ 2,119,034	\$ 2,122,264	\$ 2,127,507	\$ 2,132,764	\$ 2,138,033	\$ 2,143,316
Uses of Water Funds						
Salaries & Benefits	\$ 796,528	\$ 870,325	\$ 904,591	\$ 943,049	\$ 983,658	\$ 1,026,573
Water Rights	70,000	72,100	74,191	76,342	78,480	80,521
Repair & Replacement	185,000	190,550	196,076	201,762	207,411	212,804
Electricity	120,000	122,400	124,848	127,345	129,892	132,490
All Other Expenses	413,450	448,491	462,281	476,523	490,799	504,646
Potable System Debt Service ¹	171,065	170,746	1,521,287	1,520,946	1,520,592	1,520,226
Rate-Funded Capital Expenses	597,462	219,884	-	140,938	440,692	567,913
Total Use of Potable Water Funds	\$ 2,353,505	\$ 2,094,496	\$ 3,283,274	\$ 3,486,906	\$ 3,851,525	\$ 4,045,173
Surplus/(Deficiency) before Rate Increase	\$ (234,471)	\$ 27,768	\$ (1,155,766)	\$ (1,354,142)	\$ (1,713,492)	\$ (1,901,857)
Additional Revenue from Rate Increases	205,043	596,112	996,348	1,458,542	1,859,879	2,097,941
Surplus/(Deficiency) after Rate Increase	\$ (29,427)	\$ 623,881	\$ (159,419)	\$ 104,400	\$ 146,388	\$ 196,084
Projected Annual Potable Rate Revenue Increase	20.00%	15.00%	15.00%	15.00%	8.00%	4.00%
Net Revenue Requirement - Potable System	\$ 2,284,905	\$ 2,027,792	\$ 3,216,465	\$ 3,419,993	\$ 3,784,507	\$ 3,978,050
Overall Debt Coverage Ratio	8.92	10.82	1.45	1.74	1.98	2.11

1. Assumes \$19 million (net proceeds) in new revenue bonds is issued in FY'20/21 and debt service begins in FY'21/22.

Figure 4. Water Revenue Requirements through FY 2022/23



The District was previously planning on using SRF funding as well as Prop 1 Grant funding to pay for capital improvement projects. Since those funds are not guaranteed to be available, a new \$19 million revenue bond is assumed to cover these costs. The bonds would be issued in FY 19/20 and debt service would start in FY 20/21. To meet the considerable increase in debt service payments and other annual costs, five years of annual rate increases of 20%, 15%, 15%, 15% and 8% are needed starting January 1, 2020.

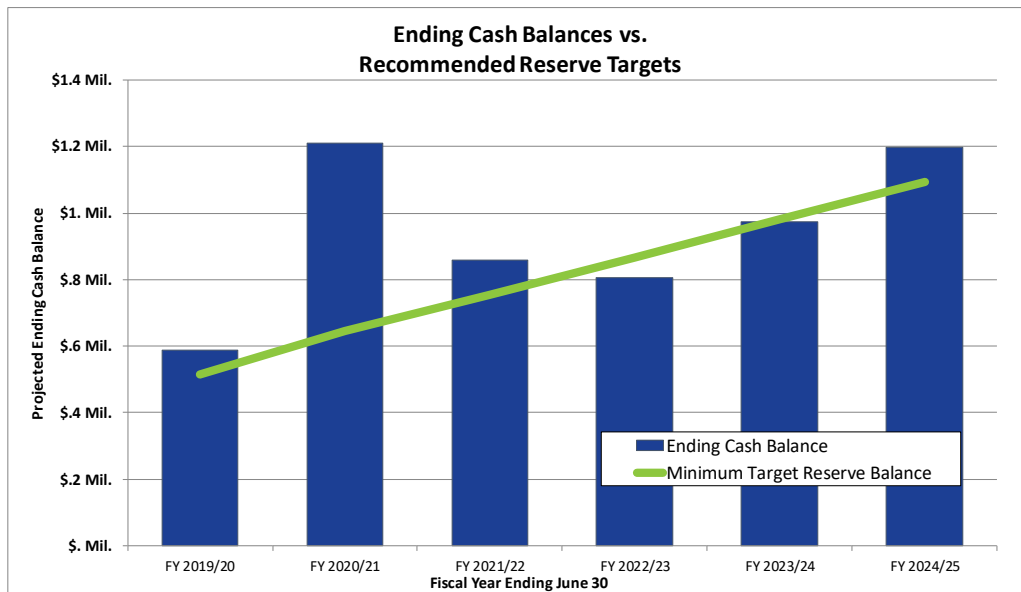
Figure 5 summarizes the projected reserve fund balances and reserve targets for the next five years. Figure 6 indicates that, assuming the proposed rate increases are adopted, the District’s reserves will increase over the next five years, and will keep up with the reserve fund target, which is growing to account for the additional capital improvements the District will be building.

Figure 5. Summary of Water Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	Adopted	Projected				
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Operating Reserve						
Ending Balance	\$ 396,000	\$ 426,000	\$ 269,514	\$ 393,449	\$ 473,000	\$ 489,000
<i>Recommended Minimum Target</i>	<i>396,000</i>	<i>426,000</i>	<i>440,000</i>	<i>456,000</i>	<i>473,000</i>	<i>489,000</i>
Water Capital Fund						
Ending Balance	\$ 191,417	\$ 785,298	\$ 588,039	\$ 411,800	\$ 502,019	\$ 709,328
<i>Recommended Minimum Target</i>	<i>118,600</i>	<i>219,000</i>	<i>315,300</i>	<i>411,800</i>	<i>508,700</i>	<i>605,800</i>
Debt Reserve ¹						
Ending Balance	\$ 171,065	\$ 1,523,219	\$ 1,535,518	\$ 1,535,177	\$ 1,534,823	\$ 1,534,457
<i>Recommended Minimum Target</i>	<i>171,065</i>	<i>1,535,848</i>	<i>1,535,518</i>	<i>1,535,177</i>	<i>1,534,823</i>	<i>1,534,457</i>
Total Ending Balance	\$ 758,482	\$ 2,734,516	\$ 2,393,071	\$ 2,340,427	\$ 2,509,842	\$ 2,732,785
<i>Total Recommended Minimum Target</i>	<i>685,665</i>	<i>2,180,848</i>	<i>2,290,818</i>	<i>2,402,977</i>	<i>2,516,523</i>	<i>2,629,257</i>

1. Assume reserves for a new \$19 million revenue bond will be funded by the revenue bond in FY 20/21.

Figure 6. Water Reserve Funds through FY 2022/23



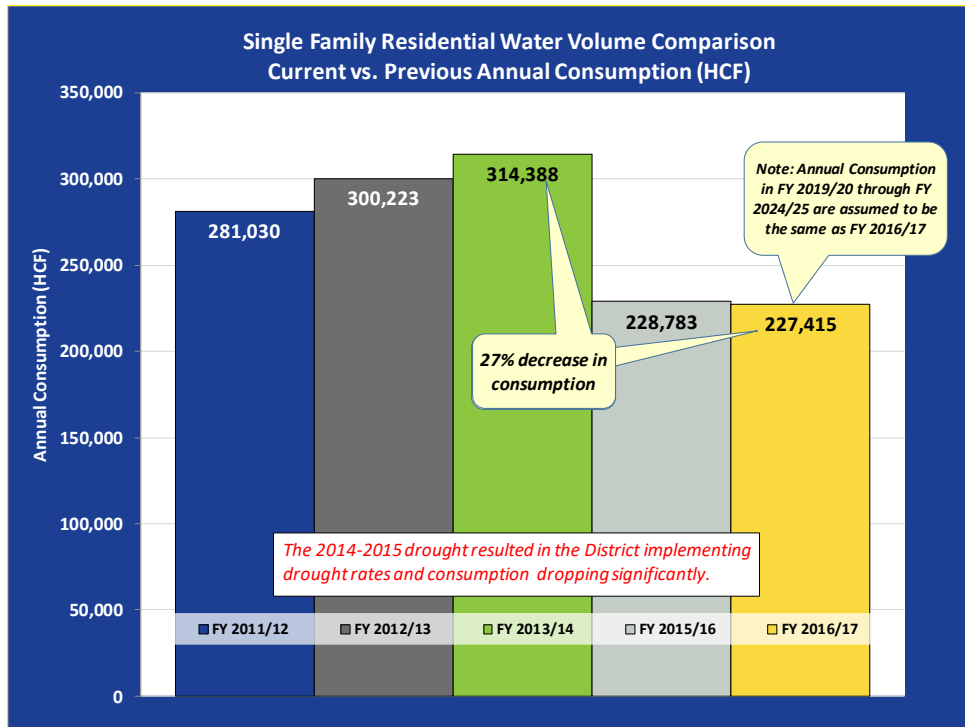
Building and Maintaining Reserve Funds: The Water Utility should maintain sufficient reserves. NBS recommends the District adopt and maintain the following reserve fund target balances:

- ✓ **Operating Reserve** should normally be equal to 25% of the Utility’s budgeted annual operating expenses, which is equal to a three-month (or 90-day) cash cushion for normal operations. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures. Fluctuations might be caused by weather patterns, the natural inflow and outflow of cash during billing cycles, natural variability in demand-based revenue streams (e.g., volumetric charges), local natural disasters and – particularly in periods of economic distress – changes or trends in age of receivables.
- ✓ **Capital Rehabilitation and Replacement (R&R) Reserve** are typically about 3% of net depreciable capital assets, which equates to a 33-year replacement cycle for capital assets.
- ✓ **Debt Reserve** is the reserve requirement for the CEIDB loan of approximately \$170,000. We assume the new \$19 million revenue bond would require one-year of debt service as a reserve.
- ✓ **OPEB⁴ Reserve** – The District’s is establishing this reserve fund to begin addressing its current liability for post-retirement benefits, with the intent of increasing annual contributions in the future.

Summary of Changing Consumption Patterns: NBS confirmed that customer billing data indicate that the District has experienced lower than expected water rate revenues. This was primarily related to the drop in residential water use shown in **Figure 7**, which indicates that residential consumption decreased by 27%. This reflects the drought and drought-related conservation mandates that impacted water supplies throughout most of California. An additional factor that affected consumption was the drought surcharges that the District implemented from 2015 until April 2017.

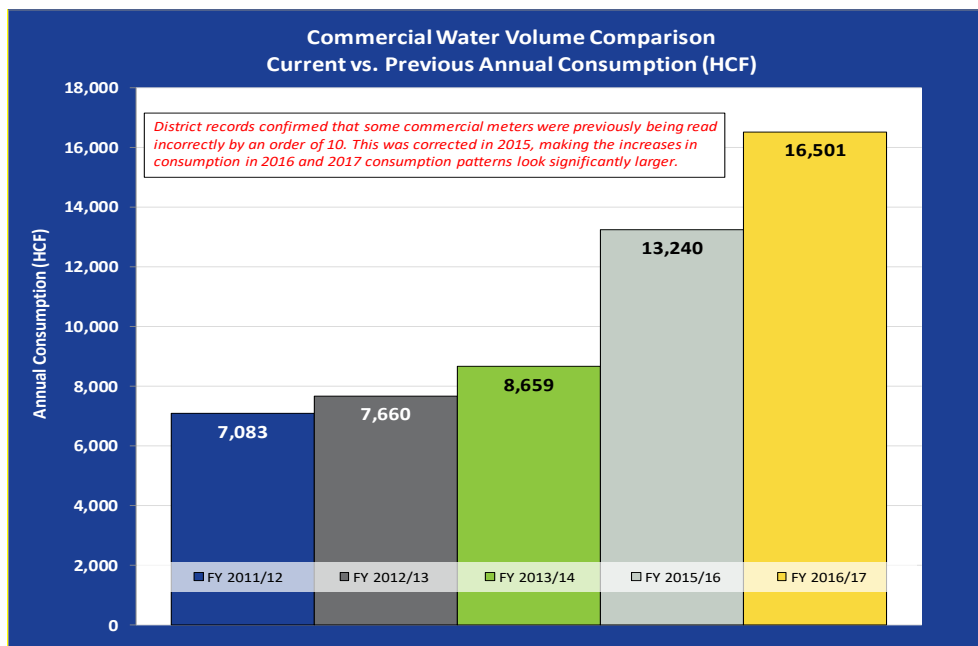
⁴ OPEB refers to “Other Post-Employment Benefits”.

Figure 7: Annual Water Consumption for Single Family Residential Customers from 2011-2017



District staff also became aware of an issue of incorrect meter readings for some commercial customers. The lower than actual readings gives the impression that there were significant increases in commercial water use after 2013-14, as shown in **Figure 8**. However, District staff believe that the previous consumption was just under-recorded. Going forward, District staff are comfortable assuming that future residential and commercial consumption will be similar to that recorded for FY 2016/17.

Figure 8: Annual Water Consumption for Commercial Customers from 2011-2017



C. CURRENT VS. PROPOSED WATER RATES

Currently, the District charges all customer classes with a standard 5/8" meter a monthly fixed charge of \$36.65, plus a uniform commodity rate of \$2.48/hcf for all water consumed. The proposed new rates follow this same rate design. **Figure 9** compares the current (FY 2018/19) and proposed rates for FY 2019/20 through 2022/23. Regarding the "Increase in Rate Revenue" shown in Figure 9, these are increases in total rate revenue that are not applied across-the-board to fixed and volumetric charges in the first year (i.e., the test year) due to cost-of-service calculations. However, after the test year, they are applied as a straight percentage to both fixed and volumetric charges.

Figure 9. Current and Proposed Water Rates for FY 2018/19 through 2022/23

Water Rate Schedule	Current Rates ('18/19)	Adopted '19/20 Rates	Proposed Rates				
			FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
<i>Increase in Rate Revenue:</i>			20.00%	15.00%	15.00%	15.00%	8.00%
Fixed Service Charge							
<i>Monthly Fixed Service Charge:</i>							
5/8 inch	\$36.65	\$39.58	\$44.25	\$50.89	\$58.52	\$67.30	\$72.68
3/4 inch	\$53.72	\$58.02	\$44.25	\$50.89	\$58.52	\$67.30	\$72.68
1 inch	\$87.88	\$94.91	\$107.20	\$123.28	\$141.78	\$163.04	\$176.09
1.5 inch	\$173.25	\$187.11	\$212.13	\$243.95	\$280.54	\$322.62	\$348.43
2 inch	\$275.71	\$297.75	\$338.04	\$388.74	\$447.06	\$514.11	\$555.24
Water Commodity Charges							
<i>Volumetric Rates</i>							
Single & Multi-Family	\$2.48	\$2.68	\$3.26	\$3.75	\$4.32	\$4.96	\$5.36
Commercial	\$2.48	\$2.68	\$3.99	\$4.59	\$5.27	\$6.07	\$6.55
Municipal	\$2.48	\$2.68	\$5.08	\$5.84	\$6.72	\$7.73	\$8.35

Figure 10 compares monthly bills for residential customers under current and proposed rates at varying levels of water consumption, **Figure 11** shows projected water bills under average consumption, and **Figure 12** provides a comparison of water bills for other regional communities.

Figure 10. Comparison of Monthly Water Bills for Single-Family Residential Customers

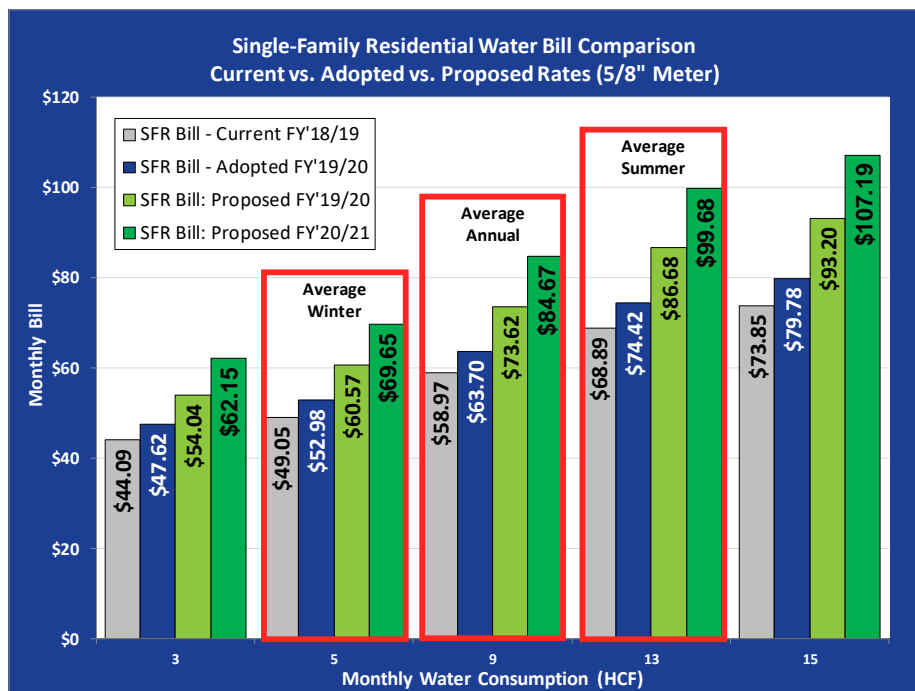


Figure 11. Projected Monthly Single-Family Water Bills – Average Water Use

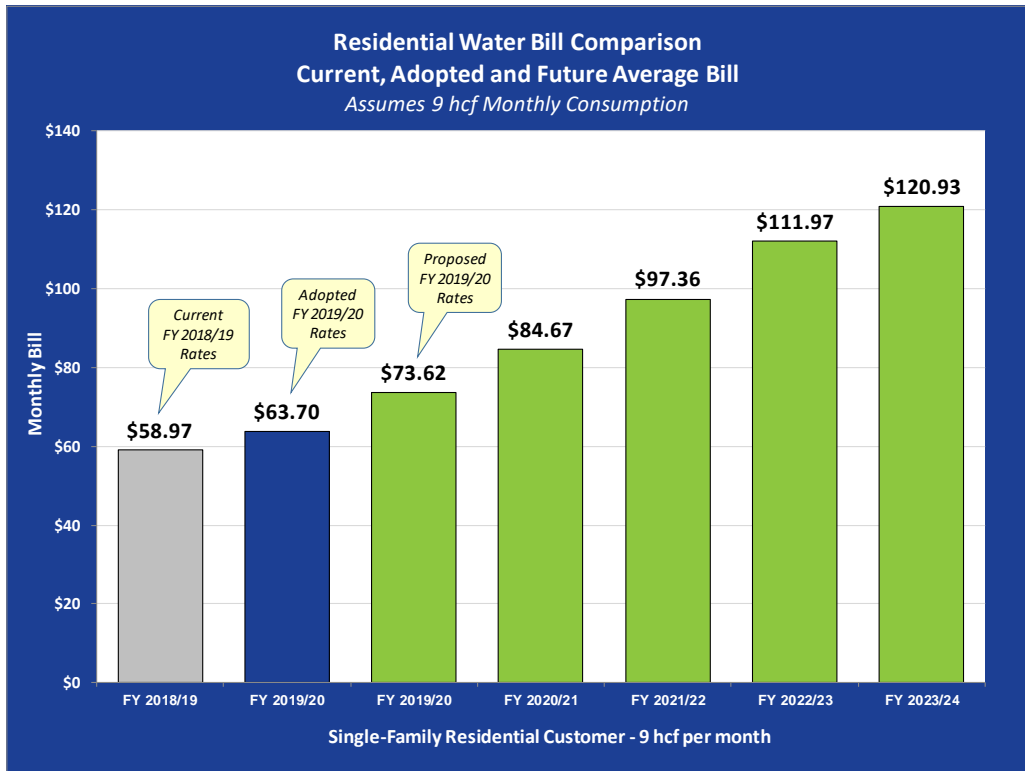
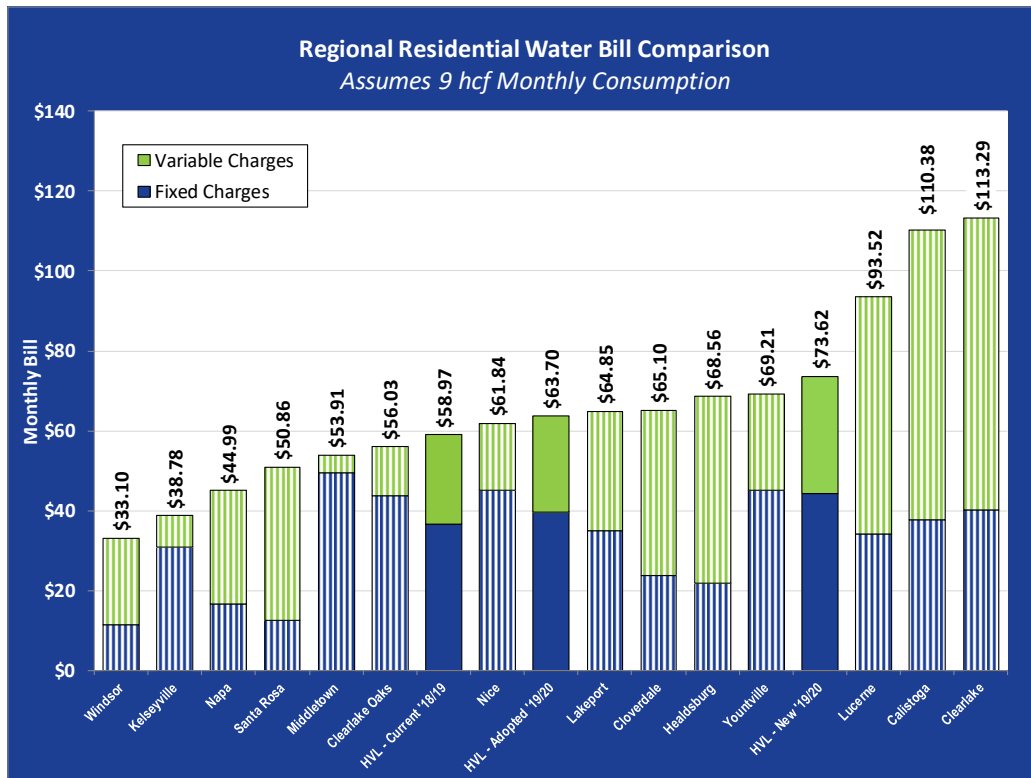


Figure 12. Regional Comparison of Monthly Water Bills for Single-Family Residential



D. DROUGHT RATES

The District has emergency drought plans with four drought emergency stages requiring progressively greater reductions in water use by 10% through 40%. Assuming consumption is reduced by these amounts, the District will lose revenue from volumetric rates, although there will be some cost savings as production costs are slightly lower. NBS estimated these cost savings along with revenue losses to calculate drought rates.

The objectives of these drought rates are to meet the revenue requirement under drought conditions, after accounting for both cost savings and revenue losses. **Figure 13** summarizes these drought rates, which reflect the differences in volumetric rates for single-family and multi-family residential (SFR and MFR), commercial and municipal customers.

Figure 13. Proposed Drought Rates

Water Rate Schedule	Current Rates ('18/19)	Adopted '19/20 Rates	Proposed Rates				
			FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Fixed Service Charge							
Monthly Fixed Service	<i>(Same as Non-Drought fixed Service Charges)</i>						
Commodity Charges for All Water Consumed							
SFR and MFR:							
Drought Stage 1	\$3.10	\$3.35	\$3.56	\$4.09	\$4.70	\$5.41	\$5.84
Drought Stage 2	\$3.47	\$3.75	\$4.05	\$4.66	\$5.36	\$6.16	\$6.65
Drought Stage 3	\$3.72	\$4.02	\$4.68	\$5.39	\$6.19	\$7.12	\$7.69
Drought Stage 4	\$4.14	\$4.47	\$5.53	\$6.36	\$7.31	\$8.41	\$9.08
Commercial							
Drought Stage 1	\$2.48	\$3.35	\$4.35	\$5.00	\$5.75	\$6.61	\$7.14
Drought Stage 2	\$2.48	\$3.75	\$4.95	\$5.69	\$6.55	\$7.53	\$8.13
Drought Stage 3	\$2.48	\$4.02	\$5.72	\$6.58	\$7.57	\$8.70	\$9.40
Drought Stage 4	\$2.48	\$4.47	\$6.75	\$7.77	\$8.93	\$10.27	\$11.10
Municipal							
Drought Stage 1	\$2.48	\$3.35	\$5.54	\$6.37	\$7.32	\$8.42	\$9.10
Drought Stage 2	\$2.48	\$3.75	\$6.31	\$7.25	\$8.34	\$9.59	\$10.36
Drought Stage 3	\$2.48	\$4.02	\$7.29	\$8.38	\$9.64	\$11.09	\$11.98
Drought Stage 4	\$2.48	\$4.47	\$8.61	\$9.90	\$11.38	\$13.09	\$14.13

SECTION 3. SEWER AND RECYCLED WATER RATE STUDY

A. KEY SEWER AND RECYCLED WATER RATE STUDY ISSUES

Some of the specific objectives addressed in the sewer rate analysis included:

- Generating additional revenue needed to meet projected funding requirements.
- Updating the volumetric-based charge for residential customers that maintains the average winter water use basis. This is more equitable than a 100-percent flat rate because it reflects the differences in effluent generation and therefore better aligns with the cost of service.
- Updating the volumetric rate for commercial customers that relies on average winter water use for improving equity, as explained below there have been significant changes in consumption data and the cost-basis for commercial customers that NBS believes is better represented by winter water use.
- Updating recycled water rates for the one customer within the District, which is the Golf Course.

As with the water rates, the proposed sewer rates were developed based on industry standards and cost-of-service principles, and reflect input from District staff and the District Board. However, it is ultimately the District Board that decides whether to adopt and implement these recommended rates.

The proposed rate structure for residential customers continues to include a fixed monthly charge per housing equivalent unit (HEU) plus a volumetric rate based on their average winter water consumption. This volumetric charge is used to set the volumetric charge each month for the subsequent 12 months and, in this respect, acts like a fixed charge except it varies based on each customer's winter consumption. The rate structure for commercial customers is similar, with a fixed monthly charge per HEU plus a volumetric rate based on *average monthly* water consumption (not average winter use).

The updated rates were set based on the net revenue requirements, number of customer accounts and housing equivalent units, water consumption, and the estimated volume and strength of the effluent. The following are the basic components of this analysis:

- **Customer classes:** Customer classes are typically determined by grouping customers with similar flow and strength characteristics in order to reflect the cost differences in serving each type of customer. The District's existing customer classes have been retained in the proposed rates developed:
 - **Residential** – Consists of single- and multi-family residential customers⁵; multi-family accounts are assessed fixed charges based on the number of housing equivalent units (HEUs), with a single-family account representing one HEU⁶.
 - **Commercial** – Includes all commercial and industrial users, who are assigned HEUs based on their effluent characteristics (e.g., there are 15 accounts and 35 HEUs in commercial).
 - **Recycled Water** – The District has only one recycled water meter, which is at the golf course. The recycled water rate represents the additional treatment costs of recycled water, which should not be paid by sewer customers.

⁵ The District's one municipal customer (the fire department) was included in residential because its consumption and strength characteristics are better represented in residential than in commercial.

⁶ An HEU is the typical (average) winter water use of SFR. It's applied to all SFR, and doesn't vary with number of bedrooms. For example, 3-5 people in a home aren't assumed to generate more or less effluent (on average) if they are in a 2- vs. 5- bedroom home. Commercial HEUs are estimates of how they compare to SFR effluent.

- **Cost Allocation Factors:** For the purpose of allocating costs to customer classes, the sewer revenue requirements were “functionalized” into five categories:
 1. Flow (volume) related costs
 2. Strength costs related to biochemical oxygen demand (BOD)
 3. Strength costs related to total suspended solids (TSS)
 4. Customer service related costs, and
 5. Recycled water related costs.

These cost allocation factors represent varying levels of the cost of service. For example, effluent with higher levels of BOD and TSS is costlier to treat and, therefore, should be allocated a greater proportion of treatment costs. Details documenting these cost allocations are shown in Appendix B.

- **Determining Revenue Requirements by Customer Class:** Based on these cost allocation factors, revenue requirements were allocated to each customer class. For example, customer costs are allocated based on number of accounts and billable units, flow-related costs are allocated based on the estimated effluent generated by each class, and strength-related costs are allocated based on estimated strength of wastewater discharged by each customer class. Once the revenue requirement for each customer class is determined, collecting these revenue requirements from each customer class is reflected in the rate design.
- **Rate Design:** The revenue requirements collected from residential customers were based on the number of housing equivalent units and, for residential customers, the average winter water consumption. Average winter water use is the best means of estimating potential flow to the wastewater treatment plant because outdoor irrigation is typically at its lowest during the winter months. Revenue requirements recovered from commercial and industrial customers through fixed charges are based on the number of HEUs; their monthly water consumption is applied to monthly water use. This is because the amount of wastewater discharged by commercial users is generally assumed to be better correlated to their monthly vs. average winter water use.

B. SEWER UTILITY REVENUE REQUIREMENTS

Rate increases are governed by the need to meet the operating and capital costs, debt service payments and reserves included in the revenue requirements. The District’s sewer utility is summarized as follows:

Capital Improvement Costs: As with the water utility, sewer capital projects are a major driver of the projected annual costs. The planned capital improvement costs for FY 2019/20 through FY 2024/25 shown in **Figure 14** total more than \$2.3 million, and are shown in current year dollars. Future inflation of 3% is assumed for actual funding requirements.

Figure 14. Summary of Sewer Capital Project Costs

Project Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
CS Line Replacement - I&I (HVLCS Priority #2)	\$ 160,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
RAINS 2019 (HVLCS Priority #5) ¹	\$ -	\$ 550,001	\$ 550,001	\$ -	\$ -	\$ -
Backhoe	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Chlorine Tank Auto Shut Off	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Harvesting	\$ 35,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Admin vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Truck ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vacc Truck	\$ 201,000	\$ -	\$ -	\$ -	\$ -	\$ -
Dump Truck ²	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
IT Upgrades ²	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Manhole Rehab	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Preliminary Design - Chlorine Disinfection Facility	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
SCADA Replacement ²	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Tideflex - Stormwater ³	\$ -	\$ 131,600	\$ 131,600	\$ 131,600	\$ 131,600	\$ 131,600
Total: CIP Program Costs* (Current-Year Dollars)	\$508,000	\$904,001	\$769,001	\$219,000	\$219,000	\$219,000

* Total does **not** include Tideflex project costs.

1. Per District staff (call of 4/11/19), \$300k was spent in '19/20 and the remaining \$1.1 million must be spent over the following 2 years.

2. Full CIP costs split between water and sewer funds. This is the amount allocated to sewer fund.

3. This project will not be funded unless Grant/SRF Funds are available and, therefore, is not included in the total costs.

Meeting Net Revenue Requirements: The District’s sewer utility is currently running a small structural deficit that is likely to increase to over \$870,000 per year with no rate increases. The proposed rate increases would stabilize this deficit over the next five years. Projected net revenue requirements (i.e., total annual expenses less non-rate revenue) increase by approximately 45% in Fiscal Years 2020/21 through 2024/25 from about \$1.5 million to \$2.2 million.

Building and Maintaining Reserve Funds: The District should maintain sufficient reserves for the Utility. NBS recommends that the District adopt and maintain the following reserve fund targets:

- ✓ **Operating Reserve** equal to 25% of the Utility’s budgeted annual operating expenses. This reserve target is equal to a three-month (or 90-day) cash cushion for normal operations. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures.
- ✓ **Capital Facilities Reserve** equal to a minimum of 3% of net depreciable capital assets (or approximately \$100,000 based on a total system asset value of approximately \$3.4 million). This reserve provides for capital repair and replacement needs.
- ✓ **Debt Reserve** equal to the reserve requirements for the existing and planned debt, which is approximately \$160,000 annually after the new revenue bonds are issued.

Figures 15 and 16 summarize the sources and uses of funds, including net revenue requirements, and the recommended annual percent increases in total rate revenue for the next five years. This figure shows the small deficit in FY 2019/20 and, without rate increases, grows to over \$870,000 by FY 2024/25. With rate increases, the deficit turns into small net surpluses over the next five years.

Figure 15. Summary of Sewer Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	Adopted	Projected				
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Sources of Sewer Funds						
Rate Revenue Under Current Rates - Sewer	\$ 1,201,016	\$ 1,204,019	\$ 1,207,029	\$ 1,210,046	\$ 1,213,071	\$ 1,216,104
Rate Revenue Under Current Rates - RW	110,000	110,000	110,000	110,000	110,000	110,000
Non-Rate Revenues	27,200	42,506	42,612	42,719	42,826	42,933
Interest Earnings	1,500	-	-	-	-	-
Total Sources of Funds	\$ 1,339,716	\$ 1,356,525	\$ 1,359,641	\$ 1,362,765	\$ 1,365,897	\$ 1,369,037
Uses of Sewer Funds						
Operating Expenses	\$ 1,502,741	\$ 1,486,100	\$ 1,533,579	\$ 1,582,639	\$ 1,632,819	\$ 1,683,602
Existing Debt Service	32,258	32,255	32,238	32,205	32,158	32,095
New Debt Service	-	-	121,065	124,931	128,913	128,913
Rate Funded Capital Expenses	-	38,298	190,308	146,486	256,441	396,933
Total Use of Funds	\$ 1,534,998	\$ 1,556,653	\$ 1,877,190	\$ 1,886,262	\$ 2,050,331	\$ 2,241,542
Surplus (Deficiency) before Rate Increase	\$ (195,282)	\$ (200,129)	\$ (517,549)	\$ (523,497)	\$ (684,434)	\$ (872,505)
Additional Revenue from Rate Increases (Sewer) ¹	174,027	323,310	455,381	598,589	753,853	922,171
Additional Revenue from Rate Increases (Recycled) ²	-	11,000	20,680	31,134	42,425	54,619
Surplus (Deficiency) after Rate Increase	\$ (21,255)	\$ 134,182	\$ (41,488)	\$ 106,226	\$ 111,845	\$ 104,285
Projected Annual Rate Revenue Adjustment - Sewer¹	7.00%	10.00%	8.00%	8.00%	8.00%	8.00%
Projected Annual Rate Revenue Increase - RW²	0.00%	10.00%	8.00%	8.00%	8.00%	8.00%
Net Revenue Requirement³	\$ 1,506,298	\$ 1,514,147	\$ 1,834,578	\$ 1,843,543	\$ 2,007,505	\$ 2,198,609

1. The FY 2019/20 rate increase is assumed to be implemented on July 1, 2019, and future increases are also implemented July 1 each year.
2. The FY 2019/20 rate increase is assumed to not be implemented on July 1, 2019, but future potable increases are implemented on recycled water July 1 each year.
3. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

Figure 16. Sewer Revenue Requirements through FY 2024/25

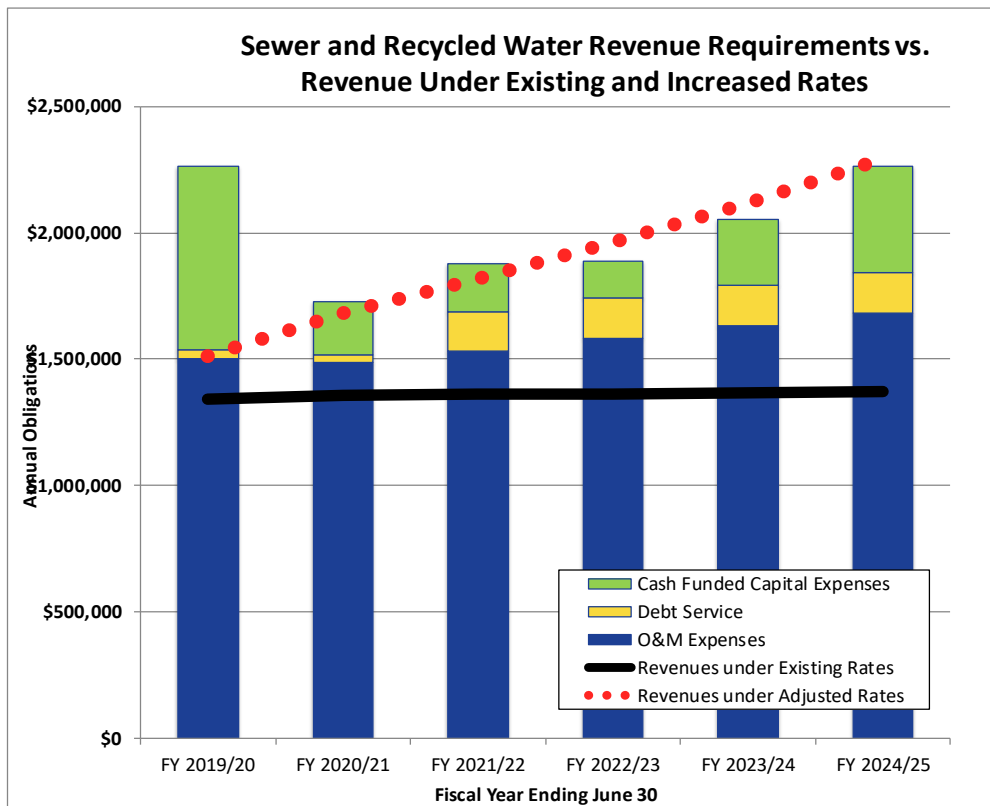


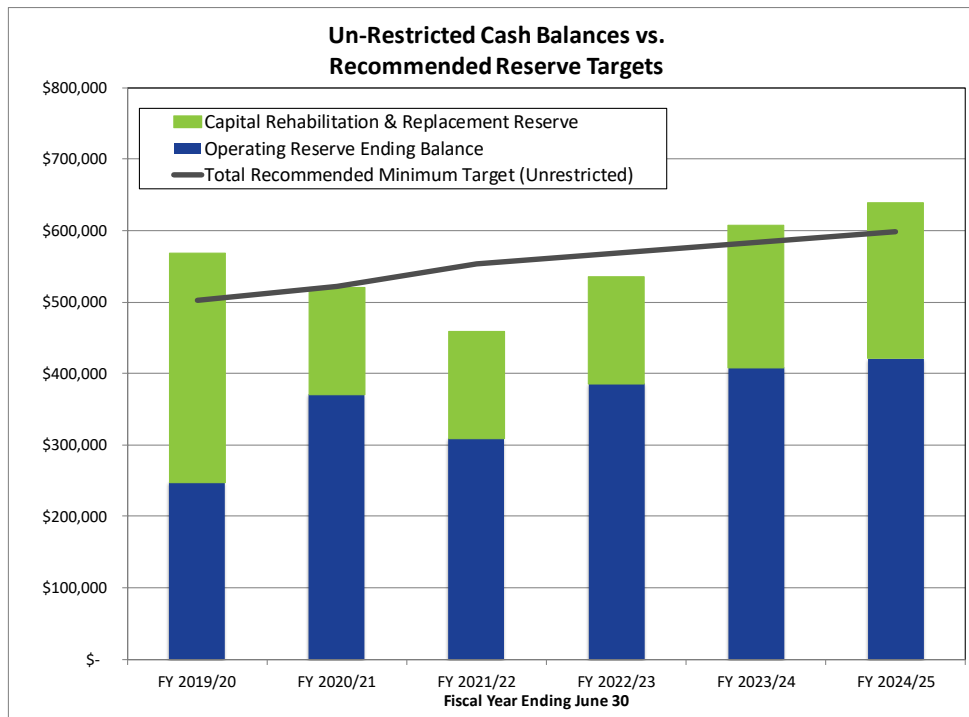
Figure 17 summarizes the projected reserve fund balances and reserve targets, for the next five years. Figure 18 indicates that, assuming the proposed rate increases are adopted, the District's initial small

surplus of reserves will be drawn down over the next two years, but will then rebound to meet the target reserve fund the last two years.

Figure 17. Summary of Sewer Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	Adopted		Projected			
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Operating Reserve						
Ending Balance	\$ 247,337	\$ 370,760	\$ 308,915	\$ 385,924	\$ 408,000	\$ 421,000
<i>Recommended Minimum Target</i>	<i>376,000</i>	<i>372,000</i>	<i>383,000</i>	<i>396,000</i>	<i>408,000</i>	<i>421,000</i>
Capital Rehabilitation & Replacement Reserve						
Ending Balance	\$ 320,756	\$ 150,000	\$ 150,000	\$ 150,000	\$ 199,702	\$ 217,487
<i>Recommended Minimum Target</i>	<i>126,000</i>	<i>150,000</i>	<i>170,000</i>	<i>173,000</i>	<i>175,000</i>	<i>178,000</i>
Debt Reserve						
Ending Balance	\$ 32,310	\$ 32,310	\$ 153,375	\$ 157,241	\$ 161,223	\$ 161,223
<i>Recommended Minimum Target</i>	<i>32,310</i>	<i>32,310</i>	<i>153,375</i>	<i>157,241</i>	<i>161,223</i>	<i>161,223</i>
Total Ending Balance	\$ 600,402	\$ 553,070	\$ 612,291	\$ 693,165	\$ 768,925	\$ 799,710
<i>Total Recommended Minimum Target</i>	<i>\$ 534,310</i>	<i>\$ 554,310</i>	<i>\$ 706,375</i>	<i>\$ 726,241</i>	<i>\$ 744,223</i>	<i>\$ 760,223</i>
<i>Total Recommended Minimum Target (Unrestricted)</i>	<i>\$ 502,000</i>	<i>\$ 522,000</i>	<i>\$ 553,000</i>	<i>\$ 569,000</i>	<i>\$ 583,000</i>	<i>\$ 599,000</i>

Figure 18. Sewer Reserve Funds Through FY 2024/25



A summary of the sewer utility’s proposed 5-year financial plan is included in Appendix B – Sewer Rate Study Summary Tables. These tables include revenue requirements, reserve funds, revenue source and proposed rate increases for the 5-year period.

C. SEWER CUSTOMER CHARACTERISTICS

The five factors used in allocating costs as a part of the sewer cost-of-service analysis are effluent (flow), BOD, TSS, customer costs, and recycled water costs. Water consumption data from January 2017 through December 2017 was used to estimate the flows to the District’s wastewater treatment plant, and District

staff believe this data is representative of future conditions. Residential bills reflect average winter consumption because it is correlated to the amount of residential effluent going to the treatment plant.

For residential customers, the average winter water consumption used to calculate their bills is assumed to include four billing periods; December 2016 - March 2017 were considered the “winter” months because consumption is lowest in these months. Based on water consumption records summarized in **Figure 19** residential customers account for approximately 95.6% of effluent at the plant (i.e., single-family = 93% and multi-family = 2.6%). Commercial customers account for the remaining 4.4% of the flow. Effluent strength factors for individual customer classes⁷ are shown in **Figure 20** and described below.

Figure 19. Summary of Estimated Flow to Treatment Plant

Development of the FLOW Allocation Factor						
Customer Class	Number of HEUs ¹	Annual Volume (hcf)	Average Winter Monthly Consumption ² (hcf)	Annual Winter Average Based Volume (hcf)	Adjusted Annual Volume (hcf)	Percentage of Adjusted Volume
Single Family Residential ³	1,445	150,324	7,348	88,171	124,640	93.1%
Multi-Family Residential	54	3,615	201	2,417	3,416	2.6%
Commercial	35	10,224	347	4,158	5,878	4.4%
Total ⁴	1,534	164,163	7,895	94,745	133,934	100.0%
					133,934	Flow (hcf/yr.)
					1.41	Flow Adj. Factor

1. Consumption and Meters from source files: *NBS 2018 - #17_Manipulated Sewer Billing Data.xlsx* (data combined and summarized in pivot tables).

Note: The adjusted annual flow per HEU for commercial customers is approximately twice that of SFR. In this sense, these are not truly "HEU's".

2. Includes months of December 2016 through March 2017.

3. Includes the one Municipal account (fire department) which has the same consumption as residential.

4. Recycled Water excluded from flow allocation factor. One customer only in the District, volumetric rate only.

Figure 20. Summary of Annual Flow and Strength Characteristics by Customer Class

Development of the STRENGTH Allocation Factor									
Customer Class	Adjusted Annual Flow (hcf)	Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
		Average Strength Factor (mg/l) ²	Calculated BOD (lbs./yr.)	Adjusted BOD (lbs./yr.)	Percent of Total	Average Strength Factor (mg/l) ²	Calculated TSS (lbs./yr.)	Adjusted TSS (lbs./yr.)	Percent of Total
Single Family Residential	124,640	200	155,509	181,546	93.1%	180	139,958	150,410	93.1%
Multi Family Residential	3,416	200	4,262	4,976	2.6%	180	3,836	4,123	2.6%
Commercial ¹	5,878	200	7,334	8,562	4.4%	180	6,601	7,094	4.4%
Total	133,934		167,105	195,084	100%		150,395	161,627	100%
			Target, from WWTP Data			195,084 BOD (lbs./yr.)			161,627 TSS (lbs./yr.)
						1.17 BOD Adj. Factor			1.07 TSS Adj. Factor

1. Commercial was previously billed on monthly water use, now if billed on average winter; as a result it is more typical of indoor/residential strengths.

2. Typical strength factors for BOD and TSS are derived from the State Water Resources Control Board Revenue Program Guidelines, Appendix G.

- **Residential** customers, including single-family, multi-family and municipal, have BOD and TSS strength factors of 200 mg/l, which is within the normal range for residential users.
- **Commercial** customers can have individual strength factors that are higher or lower than residential, depending on the particular type of commercial uses. In the District’s case, NBS and the District believe that commercial effluent is, on average, consistent with residential strengths. Therefore, strength factors assigned to commercial class customers are the same as residential customers.

⁷ Strength factors for each customer class were derived from the State Water Resources Control Board Revenue Program Guidelines, Appendix G, page G-21 “Commercial User Strength Characteristics.”

Figure 21 compares the total number of accounts and billing units (depending on how customers are billed) by customer class. Figure 22 then summarizes the total rate revenue requirements by customer class resulting from the cost-of-service cost allocation components previously shown in Figures 19 and 20 (Flow and Strength Characteristics), and Figure 21 (Customer Costs).

Figure 21. Number of Accounts and Billing Units by Customer Class

Development of the CUSTOMER Allocation Factor					
Customer Class	Number of Accounts ⁴	Percentage of Accounts	Number of HEUs ⁴	Percentage of Assigned HEUs	Average HEUs per Account
Single Family Residential	1,445	97.1%	1,445	94.2%	1.00
Multi-Family Residential	27	1.8%	54	3.5%	2.00
Commercial & Industrial	15	1.0%	35	2.3%	2.30
Recycled Irrigation ²	1	0.1%	0	0.0%	0.00
Total ²	1,488	100.0%	1,534	100.0%	1.03

1. Consumption and Meters from source files: NBS 2018 - #17_Manipulated Sewer Billing Data.xlsx

2. Recycled Water excluded from customer allocation factor. One customer only in the District, volumetric rate only.

Figure 22. Summary of Rate Revenue Requirements by Customer Class

Allocation of FY 2020/21 Revenue Requirements by Customer Class							
Customer Class	Cost Classification Components					Cost-of-Service Net Revenue Req't.	% of COS Net Revenue Req't.
	Volume	Treatment		Customer Related	Recycled Water		
		BOD	TSS				
Net Revenue Requirements ¹	\$ 654,698	\$ 330,445	\$ 330,445	\$ 172,017	\$ 149,724	\$ 1,637,329	--
	40.0%	20.2%	20.2%	10.5%	9.1%	100.0%	
Single-, Multi-Family & Municipal	\$ 625,964	\$315,942	\$315,942	\$170,167	\$ -	\$1,428,015	87.2%
Commercial	28,734	14,503	14,503	1,734	-	59,475	3.6%
Recycled Irrigation	-	-	-	116	149,724	149,839	9.2%
Total	\$ 654,698	\$ 330,445	\$ 330,445	\$ 172,017	\$ 149,724	\$1,637,329	100%

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

D. CURRENT VS. PROPOSED SEWER RATES

Currently, all customers pay the same fixed monthly charge based on their number of household equivalent units (HEUs). Both residential and commercial customers also pay a volumetric monthly rate, but the uniform volumetric rate for residential customers is applied to average winter water use, while commercial customers pay a slightly higher volumetric rate that is applied to monthly water use.

Changes in Residential vs. Commercial Sewer Rates – The proposed rates retain the same customer classes, which combine single- and multi-family residential customers⁸, and combine commercial with industrial customers. However, as previously noted, water consumption for commercial customers is now significantly higher than previously thought due to meter misreads that have now been corrected. That new consumption data has increased the costs allocated to commercial customers and, as a result, NBS is recommending realigning commercial fixed and volumetric rates to account for these higher costs as follows: (1) since fixed charges for commercial costs are allocated on the basis of HEUs, they should be the same as residential customer, and (2) the volumetric rate for commercial was set to recover all remaining costs not collected through the fixed charges; this increased the commercial volumetric rate.

⁸ And the one municipal customer (the fire department).

In other words, higher fixed costs are partially collected from commercial as they are assigned, on average, more HEUs per account, as well as through higher volumetric charges.

Figure 23 shows current and proposed sewer rates for FY 2018/19 through FY 2022/23. Regarding the “% Increase in Annual Rate Revenue” shown in Figure 23, these are the percent increases in total rate revenue that are not applied in an across-the-board manner to fixed and volumetric charges in the first year (i.e., the test year) due to cost-of-service calculations. However, after the test year, they are applied as a straight percentage to both fixed and volumetric charges. **Figure 24** compares the average monthly sewer bills for residential customers under current and proposed rates. **Figure 25** compares commercial bills under current vs. proposed rates. **Figure 26** provides a comparison of monthly sewer bills for other communities in the region.

Figure 23. Current vs. Proposed Sewer Rates

Sewer Rate Schedule	Current Rates ('18/19)	Adopted Rates ('19/20)	Proposed Sewer Rates				
			FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
% Increase in Annual Rate Revenue:			10.00%	8.00%	8.00%	8.00%	8.00%
Fixed Service Charge per HEU							
Residential & Municipal	\$49.02	\$51.96	\$61.92	\$66.88	\$72.23	\$78.00	\$84.24
Commercial	\$49.02	\$51.96	\$61.92	\$66.88	\$72.23	\$78.00	\$84.24
Volumetric Charge (\$/hcf)							
Residential & Municipal (Applied to Average Winter Water Use)	\$2.60	\$2.76	\$3.47	\$3.75	\$4.05	\$4.37	\$4.72
Commercial (Applied to Average Winter Water Use) ²	\$2.83	\$3.00	\$3.31	\$3.57	\$3.86	\$4.17	\$4.50

1. Sewer customers are charged on the basis of their number of assigned Housing Equivalent Units (HEUs).
2. Proposed commercial volumetric charges, currently use average winter water use, but now use average monthly water use.

Figure 24. Residential Sewer Bill Comparison – Current vs. Proposed Rates

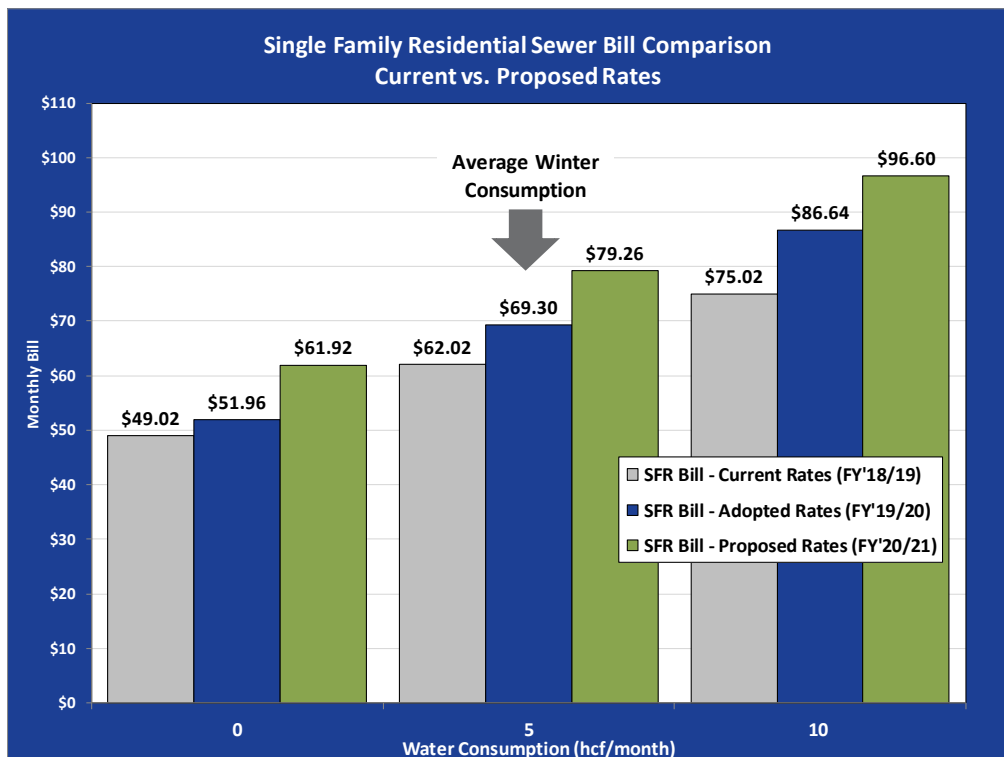


Figure 25. Commercial Sewer Bill Comparison – Current vs. Proposed Rates

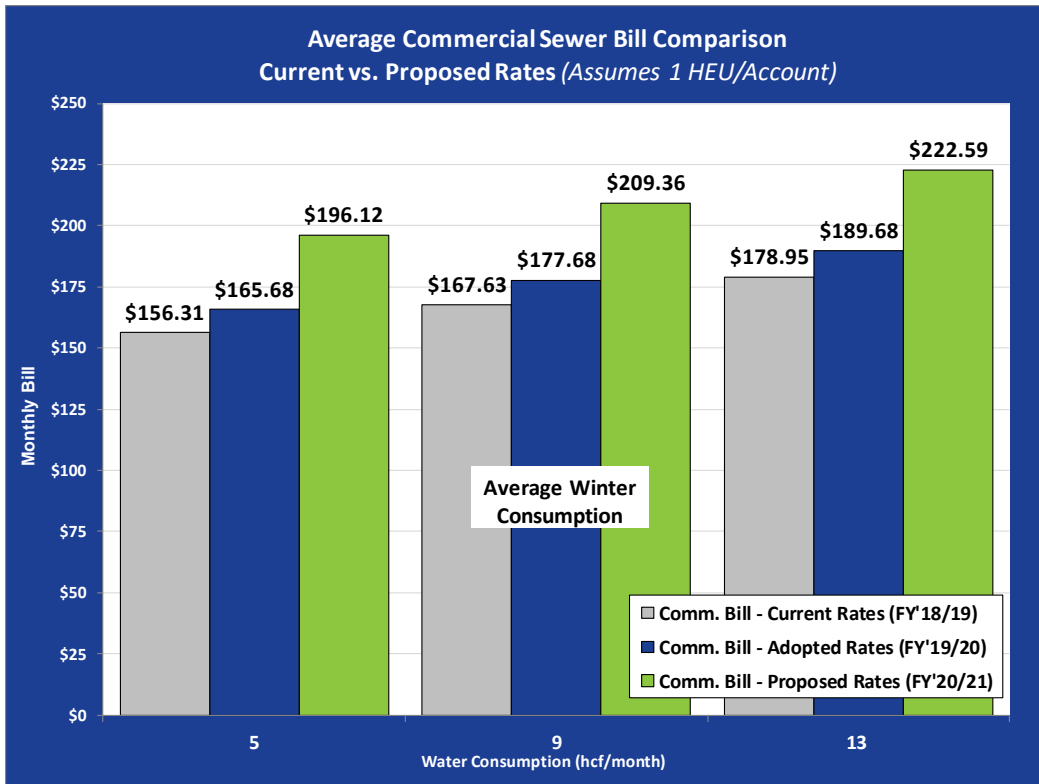
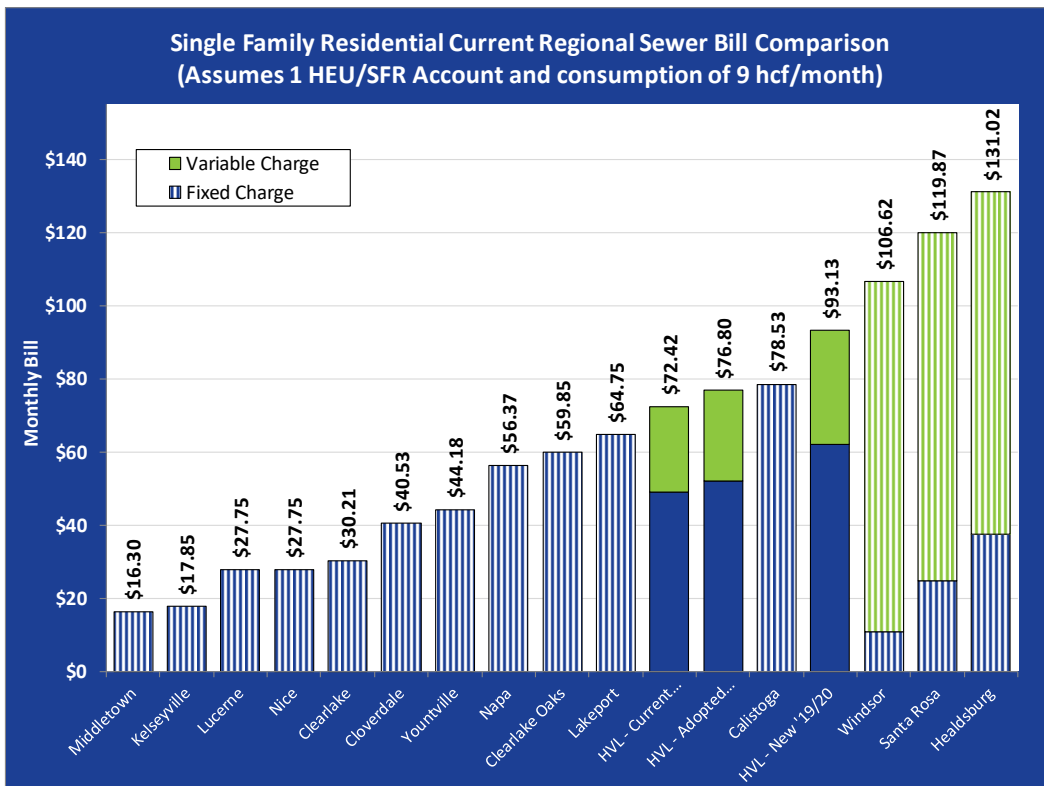


Figure 26. Regional Sewer Bill Comparison – Single Family Residential



E. CURRENT VS. PROPOSED RECYCLED WATER RATES.

The District has maintained one recycled water customer and has not evaluated the rate structure since its inception. The current rate is \$291.64 per acre foot. NBS considered the sewer utility’s annual expenses and how those expenses might be allocated to the recycled water customer. The District’s one recycled water customer, the golf course, is owned by the homeowner’s association, who are to a large extent the same properties receiving water and sewer service provided by the District.

Basis for Setting Recycled Water Rate – There is no established industry standard for setting recycled water rates, and many agencies arbitrarily set rates at some percent below potable volumetric rates. There is also no clear allocation of benefits accruing from a recycled water program: Are there benefits to using recycled water instead of discharging effluent from the treatment plant? Do the lower water quality standards for recycled water make it less valuable than potable water? Do the additional constituents in recycled water translate into higher costs for recycled water irrigation systems? The answers to these questions are generally “yes”.

Whether there is an issue of allocating recycled water costs to individuals within the homeowner’s association, such as golfers vs. non-golfers, is an issue that would be more appropriately addressed by the homeowner’s association rather than the District.⁹

Proposed Recycled Water Rate – In view of these factors, the current recycled water rate is, in NBS’ opinion, a reasonable and fair rate. However, we did calculate an updated rate using the annual recycled water consumption and a reasonable allocation of the sewer annual revenue requirements, which have increased for a number of reasons. A recommended volumetric rate is \$341.04 per acre foot. **Figure 27** Summarizes the calculation of the recycled water charge. Recycled water rates should be adjusted annual by the same adjustments as sewer rates, as shown in **Figure 28**.

Figure 27. Calculation of Recycled Water Rate

Customer Class	Total Annual RW Use ¹	Annual Rev. Req't			Monthly Fixed Charge	Volumetric Charge
		Total	Fixed	Volumetric		
Recycled Irrigation (hcf)	191,386					
Recycled Irrigation (Acre Ft)	439	\$149,839	\$0	\$149,839	\$0.00	\$0.78/hcf \$341.04/AF

1. Actual 2017 consumption

Figure 28. Proposed Recycled Water Rate

Recycled Water Rate Schedule	Current Rates ('18/19)	Adopted Rates ('19/20)	Proposed Recycled Water Rates				
			FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
% Increase in Annual Rate Revenue:			10.00%	8.00%	8.00%	8.00%	8.00%
Fixed Service Charge per HEU							
Recycled Irrigation (hcf)	\$291.64	\$291.64	\$341.04	\$368.32	\$397.79	\$429.61	\$463.98

⁹ For example, recycled water costs could be incorporated into green fees and/or other charges paid by golfers.

SECTION 4. RECOMMENDATIONS AND NEXT STEPS

CONSULTANT RECOMMENDATIONS

A number of factors have impacted the District’s water and sewer rates in the last several years. The drought and its mandated conservation efforts, the corresponding lower water sales, and the correction of some commercial water reading problems have been notable. However, the greatest impact is from issuing new revenue bonds to cover the cost of planned capital improvements, which had previously been assumed to be funded from grants and low-interest loans. In light of these factors, NBS has reevaluated water, sewer and recycled water rates and made adjustments that, in our opinion, best represent the overall rate objectives of the District in a fair, equitable, and defensible manner. However, the District Board will need to make some tough decisions about the tradeoff between higher rates and funding capital projects.

“The District Board will need to make tough decisions about the tradeoff between higher rates and funding capital projects.”

The following are NBS’ recommendations for the District’s consideration:

- **Approve and Accept This Study Report:** NBS recommends the District Board formally approve and adopt this report, its recommendations, and accompanying appendices as documentation of the rate study analyses and the basis for recommended rates. Whether the significantly higher proposed rates required to fund the planned capital improvements are acceptable to the Board and community is a decision only the District Board can make.
- **Complete a Review by a Qualified Attorney:** This rate study outlines proposed new rates. Because NBS are not attorneys, we do not provide legal opinions and, therefore, must defer to the review by legal counsel with respect to compliance with Proposition 218 and related State laws, as well as legal assistance developing acceptable language for new resolutions to implement these rates.
- **Implement Recommended Levels of Rate Increases and Proposed Rates:** Based on the analysis presented in this report, the District Board should implement the proposed rates recommended in this report (see Figures 9, 13, 23, and 28) for the next five years. These rate adjustments are structured based on industry standards and are necessary to ensure the following objectives are met:
 - Water rates that promote water conservation and reflect the cost of providing water service to each customer class.
 - Drought rates that offer revenue stability during the District’s four drought stages.
 - Sewer rates that more appropriately reflect the cost of providing sewer service to each customer class; in particular, commercial fixed charges based on better consumption data to improve equity between customers in the sewer utility.
 - Maintaining the financial health of the District’s water and sewer utilities.
 - Recycled water rates that can reasonably be considered fair and equitable to both the golf course and the District.
- **Adopt Reserve Fund Targets:** NBS recommends the District Board adopt the proposed reserve fund targets described in Sections 2 and 3 of this report for the water and sewer utilities. The District should periodically evaluate reserve fund levels and make it a long-term goal to achieve and maintain these levels for the Operating, Capital, and Debt Reserves.

NEXT STEPS

Annually Review Rates and Revenue – Any time an Agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Changing economic factors, water consumption patterns, new regulatory mandates, and unplanned capital improvements all underscore the need for this annual review.

Update Capital Funding Plans – This analysis identifies the rates needed to meet projected O&M and capital costs, but the District will need to carefully consider the timing and amount of funding from new revenue bonds. This should be provided by an experienced financial advisor and underwriter.

Note: The attached Technical Appendices provide more detailed information on the analysis of the water and sewer revenue requirements, cost of service and rate design analyses that have been summarized in this report.

PRINCIPAL ASSUMPTIONS AND CONSIDERATIONS

In preparing this report and the recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, number of customer accounts, billing records, and other conditions and events that may occur in the future. This information and assumptions, including the District's budgets and customer account information provided by District staff, are sources we believe to be reliable, although NBS has not independently verified this data.

We are also assuming that future water consumption levels, which District staff believe are representative of future conditions, are accurate, and that funding from grants and low-interest loans is largely unavailable or will not be secured in time to construct urgently needed capital projects. We also assume that the District will consider reducing future rate increases if such funding becomes available.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein or may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

APPENDIX A – WATER RATE ANALYSIS

APPENDIX B – SEWER RATE ANALYSIS

DRAFT TECHNICAL MEMORANDUM

TO: PENNY CUADRAS, HVLCSO
FROM: GREG CLUMPNER, DIRECTOR, NBS
RE: ADJUSTED SEWER RATE – QUICK ANALYSIS
DATE: JANUARY 4, 2020

PURPOSE AND BASIC ASSUMPTIONS

Penny – Here’s an analysis similar to water for a sewer rate scenario. I assumed the following:

1. All CIP was eliminated except what was shown as Priorities #2 and #5 (CS Line Replacement and RAINS 2019). *(There’s a table below showing details.)*
2. All other CIP in FY’20/21 and later was pushed out by one year (but not used).
3. The “revenue bond” was reduced from \$1.65 mil to \$1.1 mil.
4. All other assumptions remain unchanged.

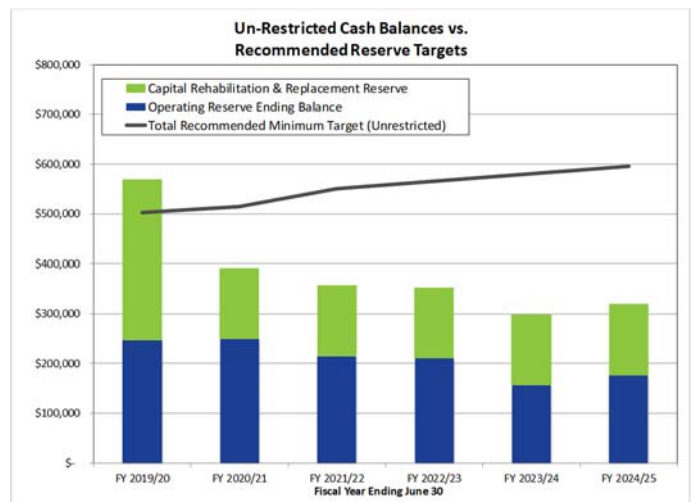
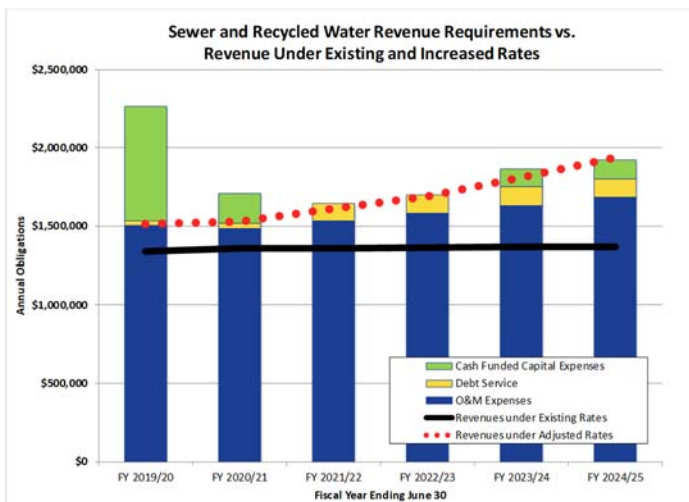
RESULTS

The following are the basic points, tables and charts that summarize what this does to the rates.

- Rates are reduced to 5%, 5%, 7%, and 7%/year and the FY’19/20 increase is skipped:

RATE REVENUE REQUIREMENTS SUMMARY	Adopted	Projected				
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
New Results - Annual % rate Increases	7.00%	0.00%	5.00%	5.00%	7.00%	7.00%
Rate Study Results - Annual % rate Increases	7.00%	10.00%	8.00%	8.00%	8.00%	8.00%

- Charts of Revenue Requirement/Rate Revenue and Reserves under adjusted rates:



CAPITAL IMPROVEMENT PROGRAM

Updated by Alyssa - (Sewer CIP to be Updated 4-4-19.xlsx)

TABLE 8 : Capital Improvement Program Costs (in Current-Year Dollars) ²

Project Description	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
CS Line Replacement - I&I (HVLCS Priority #2)	160,000	100,000	100,000	100,000	100,000	100,000	\$ -
RAINS 2019 (HVLCS Priority #5) ¹	-	550,001	550,001	-	-	-	-
Backhoe	\$ -	-	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Chlorine Tank App Shut Off	32,000	-	-	-	-	-	-
Aquatic Harvest	35,000	-	34,000	34,000	34,000	34,000	34,000
Admin vehicle	-	-	-	-	-	-	-
Construction Tru	-	-	-	-	-	-	-
Vacc Truck	201,000	-	-	-	-	-	-
Dump Truck ³	-	-	75,000	-	-	-	-
IT Upgrades ³	5,000	-	5,000	5,000	5,000	5,000	5,000
Manhole Reha	-	-	50,000	50,000	50,000	50,000	50,000
Preliminary De	45,000	-	-	-	-	-	-
SCADA Replacement	30,000	-	30,000	30,000	30,000	30,000	30,000
Tideflex - Stormwater (not funded unless Grant/SRF F	-	-	131,600	131,600	131,600	131,600	131,600
Future Projects ⁴	-	-	-	-	-	-	-
Total: REDUCED CIP (Red Only) (Current-Year Dollars)	\$ 508,000	\$ 650,001	\$ 904,001	\$ 219,000	\$ 219,000	\$ 219,000	\$ 250,600
Total: CIP Program Costs (Current-Year Dollars)	\$ 508,000	\$ 650,001	\$ 1,035,601	\$ 350,600	\$ 350,600	\$ 350,600	\$ 501,200

ALL OTHER PROJECTS ARE PUSHED OUT ONE YEAR - ONLY RED CIP IS USED

Greg Clumpner: NOT included in the total below due to assumed grant/SRF funding.

Adjusted Rates:

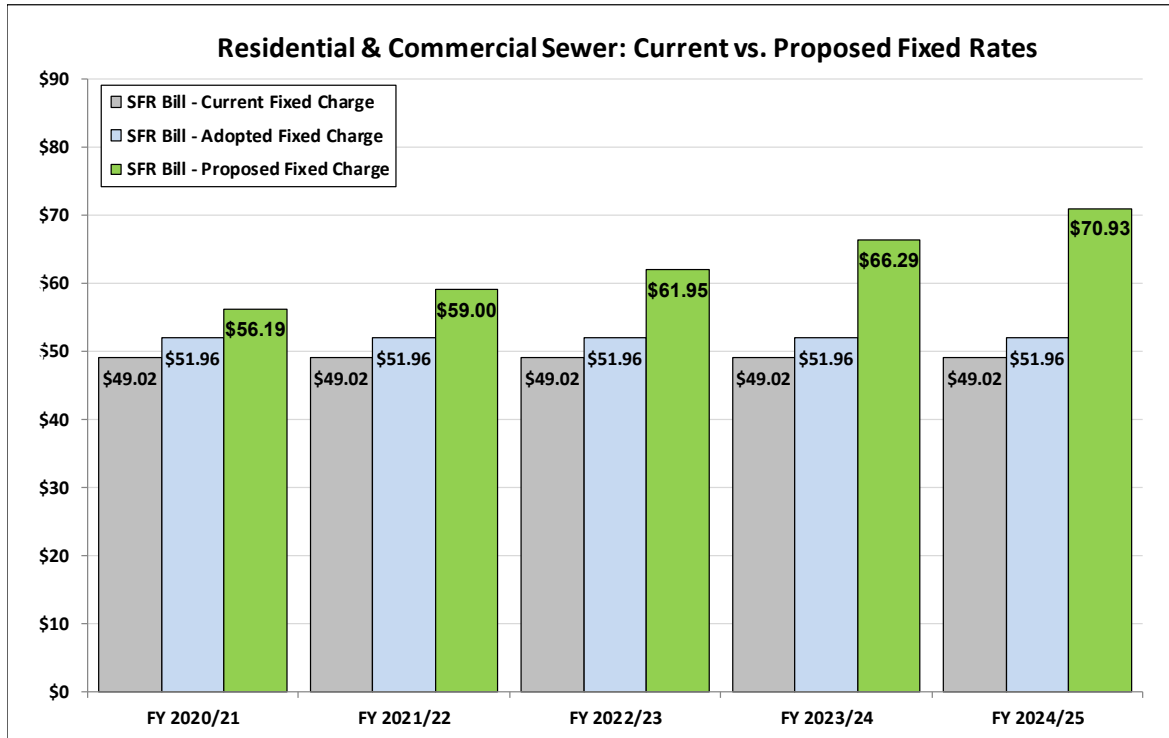
Sewer Rate Schedule	Current Rates ('18/19)	Adopted Rates ('19/20)	Proposed Sewer Rates				
			FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
% Increase in Annual Rate Revenue:			0.00%	5.00%	5.00%	7.00%	7.00%
Fixed Service Charge per HEU							
Residential & Municipal	\$49.02	\$51.96	\$56.19	\$59.00	\$61.95	\$66.29	\$70.93
Commercial	\$49.02	\$51.96	\$56.08	\$58.88	\$61.82	\$66.15	\$70.78
Volumetric Charge (\$/hcf)							
Residential & Municipal (Applied to Average Winter Water Use)	\$2.60	\$2.76	\$3.15	\$3.30	\$3.47	\$3.71	\$3.97
Commercial (Applied to Average Winter Water Use) ²	\$2.83	\$3.00	\$3.00	\$3.15	\$3.30	\$3.54	\$3.78

Rate Study Results:

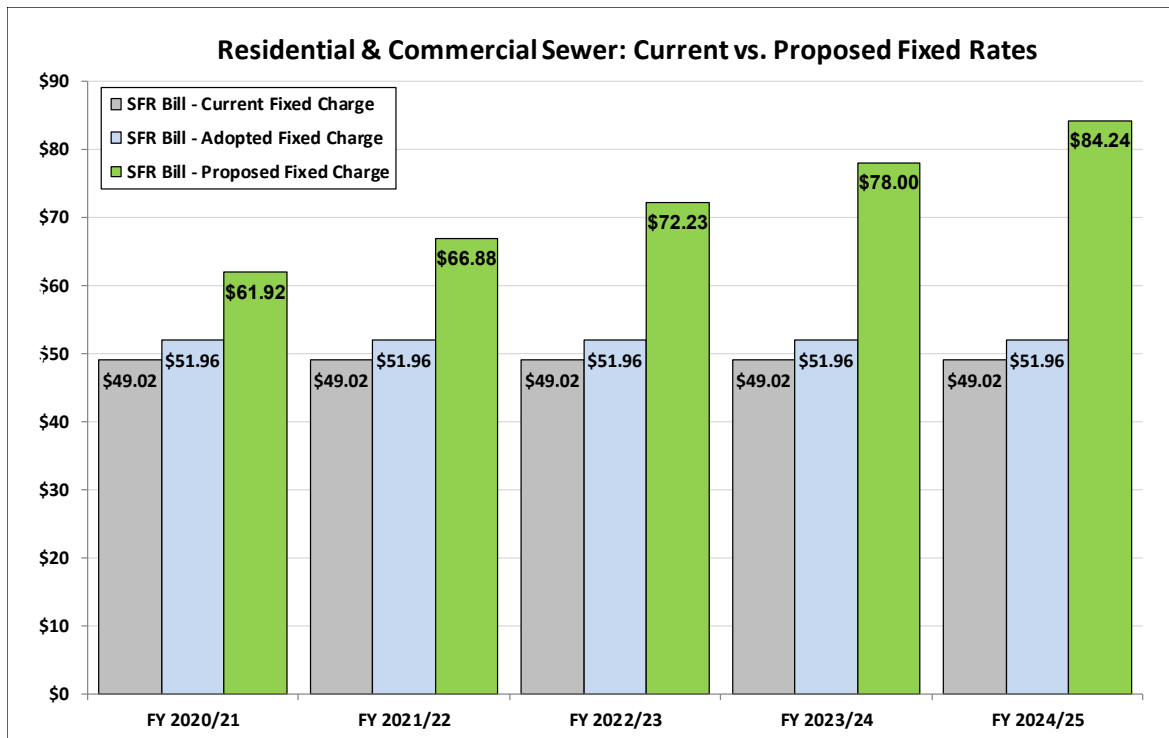
Sewer Rate Schedule	Current Rates ('18/19)	Adopted Rates ('19/20)	Proposed Sewer Rates				
			FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
% Increase in Annual Rate Revenue:			10.00%	8.00%	8.00%	8.00%	8.00%
Fixed Service Charge per HEU							
Residential & Municipal	\$49.02	\$51.96	\$61.92	\$66.88	\$72.23	\$78.00	\$84.24
Commercial	\$49.02	\$51.96	\$61.92	\$66.88	\$72.23	\$78.00	\$84.24
Volumetric Charge (\$/hcf)							
Residential & Municipal (Applied to Average Winter Water Use)	\$2.60	\$2.76	\$3.47	\$3.75	\$4.05	\$4.37	\$4.72
Commercial (Applied to Average Winter Water Use) ²	\$2.83	\$3.00	\$3.31	\$3.57	\$3.86	\$4.17	\$4.50

1. Sewer customers are charged on the basis of their number of assigned Housing Equivalent Units (HEUs).
 2. Proposed commercial volumetric charges, currently use average winter water use, but now use average monthly water use.

Adjusted Rates:



Rate Study Results:



DRAFT TECHNICAL MEMORANDUM

TO: PENNY CUADRAS, HVLCS D
 FROM: GREG CLUMPNER, DIRECTOR, NBS
 RE: ADJUSTED WATER RATE – QUICK ANALYSIS
 DATE: JANUARY 4, 2020

PURPOSE AND BASIC ASSUMPTIONS

Penny – I thought I'd run a quick analysis of one water rate scenario as an example of how rates could be adjusted. I assumed the following:

1. All CIP was eliminated except what was shown as Priorities #1 and #3 (Tank 9 and AMI). (*There's a table below showing details.*)
2. All CIP was pushed out by one year.
3. The "revenue bond" was reduced from \$19 mil to \$5 mil.
4. All other assumptions remain unchanged.

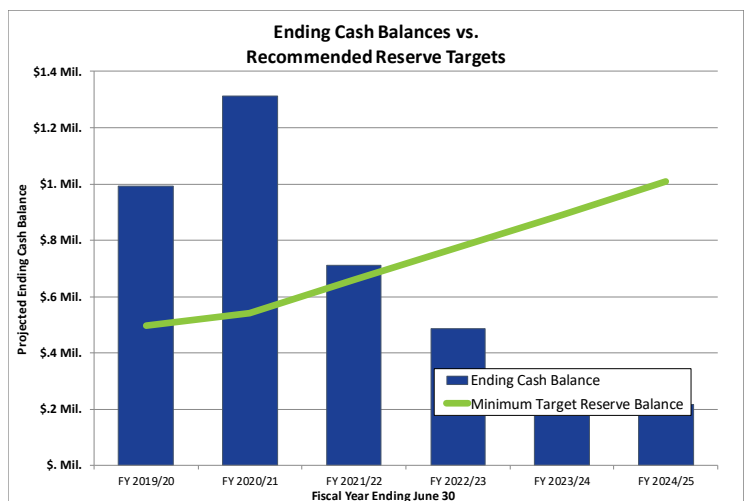
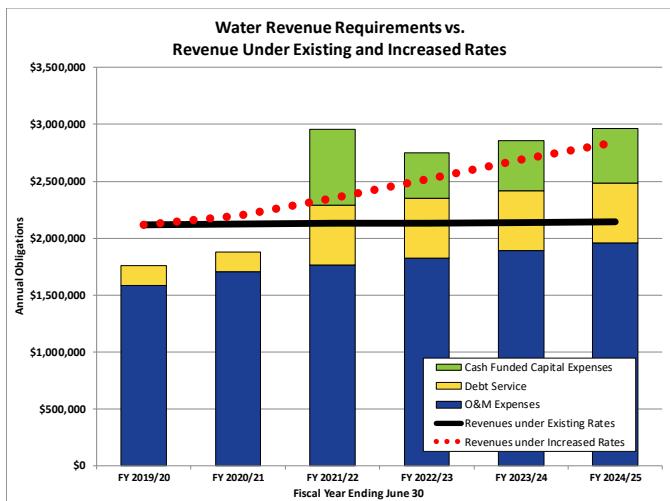
RESULTS

The following are the basic points, tables and charts that summarize what this does to the rates.

- Rates are reduced to 7%/year and the '19/20 increase is skipped:

RATE REVENUE REQUIREMENTS SUMMARY	Adopted	Projected			
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
New Results - Annual % rate Increases	0.00%	7.00%	7.00%	7.00%	7.00%
Rate Study Results - Annual % rate Increases	20.00%	15.00%	15.00%	15.00%	8.00%

- Charts of Revenue Requirement/Rate Revenue and Reserves under adjusted rates:



CAPITAL IMPROVEMENT PROGRAM

Updated by Alyssa - (Water CIP to be Updated 4-4-19.xlsx)

TABLE 11 : Capital Improvement Program Costs (in Current-Year Dollars):

Project Description ³	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Tanks (Tank 9 - HVLCSD Priority #1)		220,000	979,800	979,800	979,800	979,800	979,800
Generators (HVLCSD Priority #4)		-	434,400	434,400	434,400	434,400	434,400
AMI (HVLCSD Priority #3)		100,000	300,000	300,000	300,000	300,000	300,000
Admin Vehicle		-	-	-	-	-	-
MMN Water Main		150,000	-	-	-	-	-
DS Line Replacement		-	541,800	541,800	541,800	541,800	541,800
Backhoe		-	60,000	-	-	-	-
Dump Truck ⁴		-	75,000	-	-	-	-
Hydrants		-	748,400	748,400	748,400	748,400	748,400
IT Upgrades ⁴		5,000	5,000	5,000	5,000	5,000	5,000
SCADA Replacement ⁴		-	30,000	30,000	30,000	30,000	30,000
Vacc Truck		134,000	-	-	-	-	-
Well		-	728,400	728,400	728,400	728,400	728,400
Future Projects ⁵		-	-	-	-	-	-
Total: REDUCED CIP (Red Only) (Current-Year Dollars)	\$ -	\$ 320,000	\$ 1,279,800	\$ 1,279,800	\$ 1,279,800	\$ 1,279,800	\$ 1,279,800
Total: Capital Improvement Program Costs (Current-Year)	\$ -	\$ 609,000	\$ 3,902,800	\$ 3,767,800	\$ 3,767,800	\$ 3,767,800	\$ 3,767,800

ALL PROJECTS PUSHED OUT ONE YEAR - ONLY RED CIP IS USED

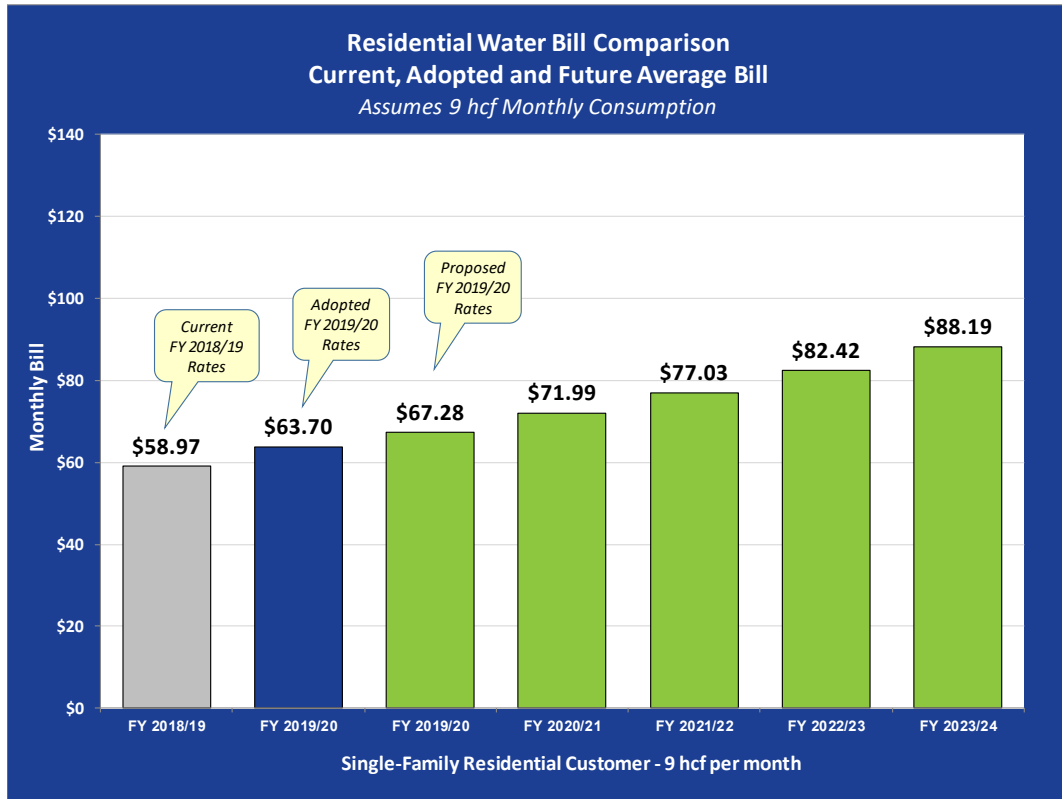
Adjusted Rates:

Water Rate Schedule	Current Rates ('18/19)	Adopted '19/20 Rates	Proposed Rates				
			FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Increase in Rate Revenue:			0.00%	7.00%	7.00%	7.00%	7.00%
Fixed Service Charge							
<i>Monthly Fixed Service Charge:</i>							
5/8 inch	\$36.65	\$39.58	\$40.25	\$43.07	\$46.08	\$49.31	\$52.76
3/4 inch	\$53.72	\$58.02	\$40.25	\$43.07	\$46.08	\$49.31	\$52.76
1 inch	\$87.88	\$94.91	\$96.48	\$103.23	\$110.46	\$118.19	\$126.46
1.5 inch	\$173.25	\$187.11	\$190.19	\$203.51	\$217.75	\$232.99	\$249.30
2 inch	\$275.71	\$297.75	\$302.65	\$323.84	\$346.50	\$370.76	\$396.71
Water Commodity Charges							
<i>Volumetric Rates</i>							
Single & Multi-Family	\$2.48	\$2.68	\$3.00	\$3.21	\$3.44	\$3.68	\$3.94
Commercial	\$2.48	\$2.68	\$3.24	\$3.46	\$3.70	\$3.96	\$4.24
Municipal	\$2.48	\$2.68	\$3.58	\$3.83	\$4.10	\$4.39	\$4.70

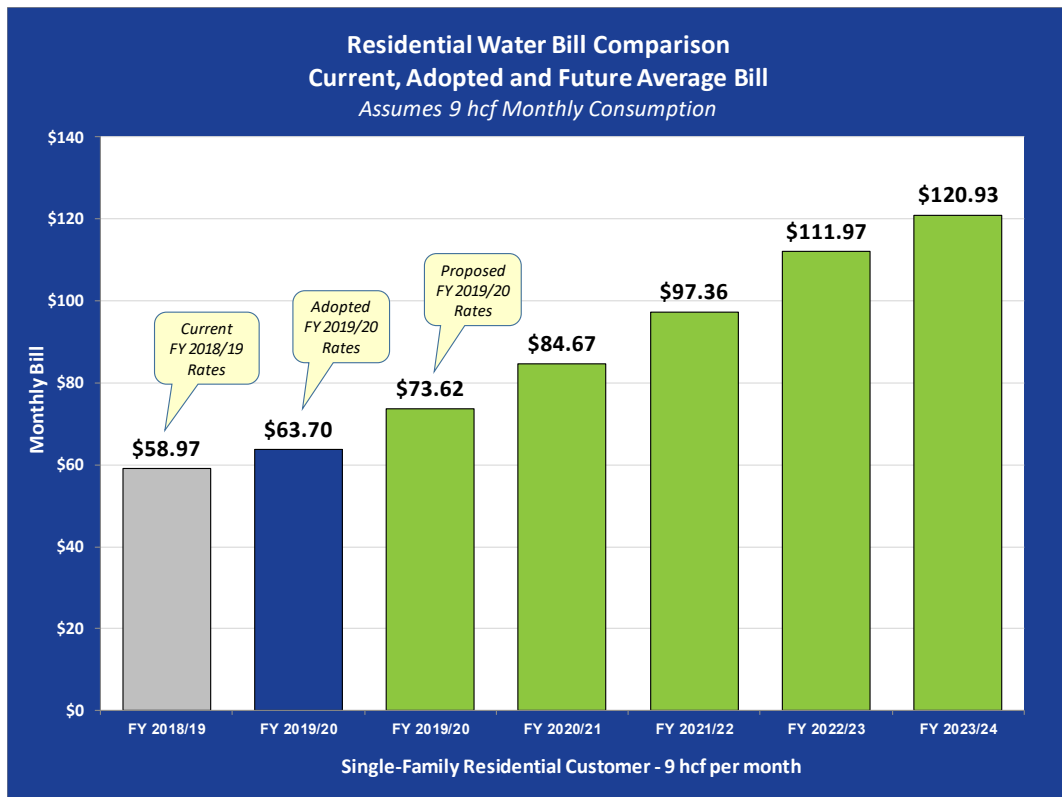
Rate Study Results:

Water Rate Schedule	Current Rates ('18/19)	Adopted '19/20 Rates	Proposed Rates				
			FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Increase in Rate Revenue:			20.00%	15.00%	15.00%	15.00%	8.00%
Fixed Service Charge							
<i>Monthly Fixed Service Charge:</i>							
5/8 inch	\$36.65	\$39.58	\$44.25	\$50.89	\$58.52	\$67.30	\$72.68
3/4 inch	\$53.72	\$58.02	\$44.25	\$50.89	\$58.52	\$67.30	\$72.68
1 inch	\$87.88	\$94.91	\$107.20	\$123.28	\$141.78	\$163.04	\$176.09
1.5 inch	\$173.25	\$187.11	\$212.13	\$243.95	\$280.54	\$322.62	\$348.43
2 inch	\$275.71	\$297.75	\$338.04	\$388.74	\$447.06	\$514.11	\$555.24
Water Commodity Charges							
<i>Volumetric Rates</i>							
Single & Multi-Family	\$2.48	\$2.68	\$3.26	\$3.75	\$4.32	\$4.96	\$5.36
Commercial	\$2.48	\$2.68	\$3.99	\$4.59	\$5.27	\$6.07	\$6.55
Municipal	\$2.48	\$2.68	\$5.08	\$5.84	\$6.72	\$7.73	\$8.35

Adjusted Rates:



Rate Study Results:



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

DATE: January 21, 2020

AGENDA ITEM: Discussion and Possible Action: Discuss and Reconsider Contract with CV Strategies

RECOMMENDATIONS: Terminate Contract with CV Strategies effective immediately. District staff to proceed with the proposition 218 rate notification process internally.

FINANCIAL IMPACT: N/A

BACKGROUND:

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on January 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



MEMO

To: Board of Directors
From: Staff
Date: January 17, 2020
RE: Holidays as hours worked

Staff request that the Board entertain a motion to amend the definition of "overtime" as follows:

Overtime is time worked in excess of forty hours in one work week. Hours provided as paid time off such as, paid vacation, paid sick leave and floating holidays do not count as hours worked for the purpose of calculating overtime. Paid holidays will be considered hours worked for the purpose of computing overtime in a forty-hour work week.

Impact: On-call staff are mandated to report and remain available at all times during the on-call week including Saturday, Sunday and holidays. By not allowing holidays to be considered as hours worked, staff will not be compensated overtime pay for performing state mandated log and sample collections on Saturday, Sundays and holidays at a minimum of two (2) hours per day.