



**Hidden Valley Lake Community Services District  
Finance Committee Meeting  
Tuesday May 14, 2024 – 12:30 p.m.  
19400 Hartmann Road, Hidden Valley Lake, Ca.**

- 1) CALL TO ORDER**
- 2) PLEDGE OF ALLEGIANCE**
- 3) ROLL CALL**
- 4) APPROVAL OF AGENDA**
- 5) DISCUSSION AND POSSIBLE RECOMMENDATION: Monthly Financials**
- 6) DISCUSSION AND POSSIBLE RECOMMENDATION: Preliminary Budget for Fiscal Year Ending June 30, 2025**
- 7) DISCUSSION AND POSSIBLE RECOMMENDATION: Projects Update**
- 8) DISCUSSION AND POSSIBLE RECOMMENDATION: Consider Recommendation to Authorize the General Manager to enter into an Agreement with Kutak Rock Law Firm for General Financial Advisory Services**
- 9) DISCUSSION AND POSSIBLE RECOMMENDATION: Authorizing the General Manager to enter into an Agreement with Ginn Law for Legal Services**
- 10) PUBLIC COMMENT**
- 11) COMMITTEE MEMBER COMMENT**
- 12) ADJOURN**

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	1,510.89
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	265.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	260.72
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	18,653.73
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,969.87
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	2,051.06
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	389.15
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,068.53
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	976.72
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	10,039.53
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	350.45
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	13.59
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,659.38
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	517.39
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	25.00
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	13.05
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	272.50
01-2788	GHD			N		FUND TOTAL FOR VENDOR	12,137.64
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	215.80
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	3,689.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,043.82
01-2850	STATE WATER RESOURCES CON			N		FUND TOTAL FOR VENDOR	235.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,450.62
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50

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
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	485.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	277.61
01-2961	BODEAN COMPANY			N		FUND TOTAL FOR VENDOR	272.83
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	3,130.56
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	94.77
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	187.08
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,035.76
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.85
01-3034	CENTRAL VALLEY SALINITY C			N		FUND TOTAL FOR VENDOR	316.48
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	1,314.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	30.15
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	580.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	142.37
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	975.00
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	139.99
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	9,430.50
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	303.25
01-3100	CONNOR BOUNSALL			N		FUND TOTAL FOR VENDOR	80.90
01-3110	HIDDEN GEMS AT YOUR SERVI			N		FUND TOTAL FOR VENDOR	2,464.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	125.70
01-8	AT&T			N		FUND TOTAL FOR VENDOR	667.73
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	3,355.69

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

94,982.16

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,459.80
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,526.12
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	530.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	260.71
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	60.70
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	18,653.71
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,994.73
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	873.14
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	389.14
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,140.80
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	976.71
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	315.66
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	13.59
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,659.37
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	517.39
01-2636	ACTION SANITARY, INC.			N		FUND TOTAL FOR VENDOR	170.15
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	25.00
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	13.04
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	272.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	2,160.26
01-2788	GHD			N		FUND TOTAL FOR VENDOR	7,873.49
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	5,077.88
01-2819	SWRCB - DWOCP			N		FUND TOTAL FOR VENDOR	60.00
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	600.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00

VENDOR SET: 01 Hidden Valley Lake

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VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

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VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	25,313.64
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,043.81
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,450.61
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	195.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,220.55
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	485.50
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	277.61
01-2961	BODEAN COMPANY			N		FUND TOTAL FOR VENDOR	272.82
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	3,130.56
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	94.77
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	187.08
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,035.74
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	36.85
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	1,314.00
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	30.15
01-3060	R&S TRUCKING			N		FUND TOTAL FOR VENDOR	580.00
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	272.94
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	4,125.00
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	139.98
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	9,430.50
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	303.25
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	41,235.00
01-3096	C.V. LARSEN CO.			N		FUND TOTAL FOR VENDOR	163,719.51
01-3100	CONNOR BOUNSALL			N		FUND TOTAL FOR VENDOR	20.90
01-3102	CHRISTOPER V. LARSEN			N		FUND TOTAL FOR VENDOR	8,616.82
01-3103	MIDDLETOWN RANCHERIA			N		FUND TOTAL FOR VENDOR	8,111.07

VENDOR SET: 01 Hidden Valley Lake

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VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3110	HIDDEN GEMS AT YOUR SERVI			N		FUND TOTAL FOR VENDOR	616.00
01-3111	CHASE HOLLMAN			N		FUND TOTAL FOR VENDOR	125.70
01-3112	SCC ELECTRIC, INC			N		FUND TOTAL FOR VENDOR	35,605.64
01-3113	DUSTRON INC, DBA CARSON M			N		FUND TOTAL FOR VENDOR	23,461.84
01-8	AT&T			N		FUND TOTAL FOR VENDOR	667.72
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	11,655.57
*** FUND TOTALS ***							403,127.02
*** REPORT TOTALS ***			498,109.18				498,109.18

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	277.61
120 2088	SURVIVOR BENEFITS - PERS	12.81
120 2090	PERS PAYABLE	3,142.93
120 2091	FIT PAYABLE	2,716.95
120 2092	CIT PAYABLE	1,041.72
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	610.90
120 2095	S D I PAYABLE	463.42
120 2099	DEFERRED COMP - 457 PLAN	1,400.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,696.93
120 5-00-5060	GASOLINE, OIL & FUEL	1,450.62
120 5-00-5061	VEHICLE MAINT	1,060.76
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	144.50
120 5-00-5092	POSTAGE & SHIPPING	711.25
120 5-00-5121	LEGAL SERVICES	2,289.00
120 5-00-5122	ENGINEERING SERVICES	12,137.64
120 5-00-5123	OTHER PROFESSIONAL SERVICES	3,447.04
120 5-00-5130	PRINTING & PUBLICATION	338.89
120 5-00-5145	EQUIPMENT RENTAL	327.07

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 5-00-5150	REPAIR & REPLACE	12,921.10
120 5-00-5155	MAINT BLDG & GROUNDS	225.67
120 5-00-5156	CUSTODIAL SERVICES	2,464.00
120 5-00-5191	TELEPHONE	1,445.84
120 5-00-5192	ELECTRICITY	3,355.69
120 5-00-5193	OTHER UTILITIES	303.25
120 5-00-5194	IT SERVICES	3,253.09
120 5-00-5195	ENV/MONITORING	3,689.00
120 5-00-5311	EQUIPMENT - OFFICE	21.98
120 5-00-5315	SAFETY EQUIPMENT	474.14
120 5-10-5010	SALARIES & WAGES	301.05
120 5-10-5020	EMPLOYEE BENEFITS	7,760.67
120 5-10-5021	RETIREMENT BENEFITS	2,150.96
120 5-10-5090	OFFICE SUPPLIES	120.52
120 5-10-5170	TRAVEL MILEAGE	1,110.82
120 5-10-5179	ADM MISC EXPENSES	131.02
120 5-30-5010	SALARIES & WAGES	306.32
120 5-30-5020	EMPLOYEE BENEFITS	5,476.16
120 5-30-5021	RETIREMENT BENEFITS	1,761.83
120 5-30-5022	CLOTHING ALLOWANCE	125.70
120 5-30-5063	CERTIFICATIONS	295.00
120 5-30-5090	OFFICE SUPPLIES	34.18
120 5-30-5170	TRAVEL MILEAGE	115.67
120 5-30-5175	EDUCATION / SEMINARS	15.94
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
120 5-70-7202	DISASTER MITIGATION	9,430.50
	** FUND TOTAL **	94,982.16
130 1052	ACCTS REC WATER USE	1,368.72
130 2075	AFLAC	277.61
130 2088	SURVIVOR BENEFITS - PERS	13.23
130 2090	PERS PAYABLE	3,179.11
130 2091	FIT PAYABLE	2,726.55
130 2092	CIT PAYABLE	1,051.04
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	618.65
130 2095	S D I PAYABLE	469.33
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.00
130 4115	WATER USE	91.08
130 5-00-5025	RETIREE HEALTH BENEFITS	1,696.92
130 5-00-5060	GASOLINE, OIL & FUEL	1,450.61
130 5-00-5061	VEHICLE MAINT	1,060.74
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	144.48
130 5-00-5092	POSTAGE & SHIPPING	711.24
130 5-00-5121	LEGAL SERVICES	2,034.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5123	OTHER PROFESSIONAL SERVICES	3,191.26
130 5-00-5130	PRINTING & PUBLICATION	338.89
130 5-00-5145	EQUIPMENT RENTAL	327.06
130 5-00-5150	REPAIR & REPLACE	27,726.11
130 5-00-5155	MAINT BLDG & GROUNDS	225.66
130 5-00-5156	CUSTODIAL SERVICES	616.00
130 5-00-5191	TELEPHONE	1,445.82
130 5-00-5192	ELECTRICITY	11,655.57
130 5-00-5193	OTHER UTILITIES	303.25
130 5-00-5194	IT SERVICES	5,473.62
130 5-00-5195	ENV/MONITORING	600.00
130 5-00-5311	EQUIPMENT - OFFICE	21.96
130 5-00-5315	SAFETY EQUIPMENT	474.12
130 5-00-5505	WATER CONSERVATION	4,992.78
130 5-10-5010	SALARIES & WAGES	300.99
130 5-10-5020	EMPLOYEE BENEFITS	7,760.65
130 5-10-5021	RETIREMENT BENEFITS	2,150.92
130 5-10-5090	OFFICE SUPPLIES	120.48
130 5-10-5170	TRAVEL MILEAGE	1,110.81
130 5-10-5179	ADM MISC EXPENSES	131.00
130 5-30-5010	SALARIES & WAGES	313.94
130 5-30-5020	EMPLOYEE BENEFITS	5,476.16
130 5-30-5021	RETIREMENT BENEFITS	1,797.54
130 5-30-5022	CLOTHING ALLOWANCE	125.70
130 5-30-5063	CERTIFICATIONS	60.00
130 5-30-5090	OFFICE SUPPLIES	34.18
130 5-30-5170	TRAVEL MILEAGE	115.67
130 5-30-5175	EDUCATION / SEMINARS	15.93
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
130 5-70-7202	DISASTER MITIGATION	9,430.50
130 5-70-7204	RELIABLE WATER SUPPLY	294,075.17
	** FUND TOTAL **	403,127.02

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 \*\* TOTAL \*\* 498,109.18

NO ERRORS



SELECTION CRITERIA

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

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 4/01/2024 THRU 4/30/2024	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

REPORT SEQUENCE: FUND  
G/L EXPENSE DISTRIBUTION: YES  
CHECK RANGE: 000000 THRU 999999  
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,381,939.00</u>	<u>184,457.85</u>	<u>1,896,389.44</u>	<u>485,549.56</u>	<u>79.62</u>
TOTAL REVENUES	<u>2,381,939.00</u>	<u>184,457.85</u>	<u>1,896,389.44</u>	<u>485,549.56</u>	<u>79.62</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,146,098.00	53,509.99	977,370.83	168,727.17	85.28
ADMINISTRATION	456,334.00	32,335.05	361,466.07	94,867.93	79.21
FIELD	488,235.00	29,269.54	407,215.06	81,019.94	83.41
DIRECTORS	52,772.00	4,475.24	39,035.21	13,736.79	73.97
CAPITAL PROJECTS & EQUIP	<u>238,500.00</u>	<u>9,430.50</u>	<u>45,027.38</u>	<u>193,472.62</u>	<u>18.88</u>
TOTAL EXPENDITURES	<u>2,381,939.00</u>	<u>129,020.32</u>	<u>1,830,114.55</u>	<u>551,824.45</u>	<u>76.83</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	55,437.53	66,274.89 (	66,274.89)	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	0.00	100.00	900.00	10.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	7,181.00	0.00	8,206.20 (	1,025.20)	114.28
120-4050 SALES OF RECLAIMED WATER	168,451.00	3,289.30	126,460.64	41,990.36	75.07
120-4111 COMM SEWER USE	85,538.00	5,286.98	68,281.67	17,256.33	79.83
120-4112 GOV'T SEWER USE	1,200.00	117.47	1,166.37	33.63	97.20
120-4116 SEWER USE CHARGES	1,913,136.00	160,037.64	1,599,312.18	313,823.82	83.60
120-4210 LATE FEE	25,000.00	3,189.06	34,941.96 (	9,941.96)	139.77
120-4300 MISC INCOME	500.00	0.00	92.79	407.21	18.56
120-4310 OTHER INCOME	2,000.00	12,537.40	13,133.95 (	11,133.95)	656.70
120-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	0.00
120-4325 GRANTS	0.00	0.00	41,062.15 (	41,062.15)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,200.00	0.00	2,881.53 (	1,681.53)	240.13
120-4580 TRANSFERS IN	176,733.00	0.00	0.00	176,733.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
<b>TOTAL REVENUES</b>	<b>2,381,939.00</b>	<b>184,457.85</b>	<b>1,896,389.44</b>	<b>485,549.56</b>	<b>79.62</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	18,613.33	0.00	18,613.33	0.00	100.00
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.46	7,806.35	10,726.65	42.12
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,450.62	14,107.71	15,892.29	47.03
120-5-00-5061 VEHICLE MAINT	26,415.00	1,060.76	27,874.57 (	1,459.57)	105.53
120-5-00-5062 TAXES & LIC	800.00	216.00	326.88	473.12	40.86
120-5-00-5074 INSURANCE	132,675.72	0.00	132,675.72	0.00	100.00
120-5-00-5075 BANK FEES	35,000.00	2,385.00	23,506.09	11,493.91	67.16
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	13,000.95	144.50	15,971.40 (	2,970.45)	122.85
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	711.25	7,308.17	1,691.83	81.20
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	2,289.00	21,483.16 (	1,483.16)	107.42
120-5-00-5122 ENGINEERING SERVICES	75,000.00	12,137.64	37,601.60	37,398.40	50.14
120-5-00-5123 OTHER PROFESSIONAL SERVICE	2,910.00	3,447.04	3,931.04 (	1,021.04)	135.09
120-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	338.89	5,245.23	2,754.77	65.57
120-5-00-5135 NEWSLETTER	1,000.00	0.00	455.00	545.00	45.50
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	327.07	3,810.64	2,689.36	58.63
120-5-00-5148 OPERATING SUPPLIES	85,000.00	0.00	63,979.69	21,020.31	75.27
120-5-00-5150 REPAIR & REPLACE	183,800.00	12,921.10	198,076.28 (	14,276.28)	107.77
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	225.67	10,409.94	1,590.06	86.75
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	2,464.00	11,854.54	5,645.46	67.74
120-5-00-5157 SECURITY	1,000.00	0.00	882.00	118.00	88.20
120-5-00-5160 SLUDGE DISPOSAL	42,000.00	0.00	37,259.74	4,740.26	88.71
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,445.84	16,391.38	1,608.62	91.06
120-5-00-5192 ELECTRICITY	155,000.00	3,355.69	137,568.37	17,431.63	88.75
120-5-00-5193 OTHER UTILITIES	3,500.00	303.25	2,692.53	807.47	76.93
120-5-00-5194 IT SERVICES	35,000.00	3,253.09	14,834.17	20,165.83	42.38
120-5-00-5195 ENV/MONITORING	50,000.00	3,689.00	43,412.75	6,587.25	86.83
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	26,000.00	0.00	25,885.00	115.00	99.56
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	21.98	642.96	557.04	53.58
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	474.14	3,860.69 (	360.69)	110.31
120-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	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	164.00	86.00	65.60
120-5-00-5580 TRANSFERS OUT	32,200.00	0.00	32,157.50	42.50	99.87

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00 (	150.00)	150.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,146,098.00</b>	<b>53,509.99</b>	<b>977,370.83</b>	<b>168,727.17</b>	<b>85.28</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	290,119.00	21,061.06	229,665.86	60,453.14	79.16
120-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,760.67	68,800.75	21,869.25	75.88
120-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,150.96	53,144.61	7,100.39	88.21
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	120.52	2,739.90	1,260.10	68.50
120-5-10-5170 TRAVEL MILEAGE	5,000.00	1,110.82	4,869.54	130.46	97.39
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	0.00	1,156.62	3,843.38	23.13
120-5-10-5179 ADM MISC EXPENSES	800.00	131.02	1,088.79 (	288.79)	136.10
<b>TOTAL ADMINISTRATION</b>	<b>456,334.00</b>	<b>32,335.05</b>	<b>361,466.07</b>	<b>94,867.93</b>	<b>79.21</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	282,584.00	21,432.46	252,794.35	29,789.65	89.46
120-5-30-5020 EMPLOYEE BENEFITS	135,264.00	5,488.76	94,585.21	40,678.79	69.93
120-5-30-5021 RETIREMENT BENEFITS	56,387.00	1,761.83	52,973.07	3,413.93	93.95
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	125.70	2,212.78	287.22	88.51
120-5-30-5063 CERTIFICATIONS	1,500.00	295.00	519.40	980.60	34.63
120-5-30-5090 OFFICE SUPPLIES	1,000.00	34.18	668.58	331.42	66.86
120-5-30-5170 TRAVEL MILEAGE	5,000.00	115.67	2,180.73	2,819.27	43.61
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	15.94	1,280.94	2,719.06	32.02
<b>TOTAL FIELD</b>	<b>488,235.00</b>	<b>29,269.54</b>	<b>407,215.06</b>	<b>81,019.94</b>	<b>83.41</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	2,691.50	308.50	89.72
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	57.50	172.50	25.00
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,200.34	35,370.71	8,871.29	79.95
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	915.50 (	715.50)	457.75
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
<b>TOTAL DIRECTORS</b>	<b>52,772.00</b>	<b>4,475.24</b>	<b>39,035.21</b>	<b>13,736.79</b>	<b>73.97</b>



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	12,118.66	12,881.34	48.47
120-5-70-7202 DISASTER MITIGATION	183,500.00	9,430.50	32,908.72	150,591.28	17.93
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	30,000.00	0.00	0.00	30,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>238,500.00</b>	<b>9,430.50</b>	<b>45,027.38</b>	<b>193,472.62</b>	<b>18.88</b>
<b>TOTAL EXPENDITURES</b>	<b>2,381,939.00</b>	<b>129,020.32</b>	<b>1,830,114.55</b>	<b>551,824.45</b>	<b>76.83</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>55,437.53</b>	<b>66,274.89</b>	<b>( 66,274.89)</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>7,094,235.00</u>	<u>244,062.57</u>	<u>4,802,525.72</u>	<u>2,291,709.28</u>	<u>67.70</u>
TOTAL REVENUES	<u>7,094,235.00</u>	<u>244,062.57</u>	<u>4,802,525.72</u>	<u>2,291,709.28</u>	<u>67.70</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,112,556.00	66,178.69	2,137,200.48	( 24,644.48)	101.17
ADMINISTRATION	455,534.00	32,334.91	361,726.86	93,807.14	79.41
FIELD	487,535.00	29,599.96	377,488.20	110,046.80	77.43
DIRECTORS	54,172.00	4,475.18	39,849.59	14,322.41	73.56
CAPITAL PROJECTS & EQUIP	<u>6,241,012.00</u>	<u>303,505.67</u>	<u>1,609,828.49</u>	<u>4,631,183.51</u>	<u>25.79</u>
TOTAL EXPENDITURES	<u>9,350,809.00</u>	<u>436,094.41</u>	<u>4,526,093.62</u>	<u>4,824,715.38</u>	<u>48.40</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 2,256,574.00)	( 192,031.84)	276,432.10	( 2,533,006.10)	12.25-

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	1,710.00	14,765.00 (	2,765.00)	123.04
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	0.00	1,966.00 (	321.00)	119.51
130-4040 LIEN RECORDING FEES	1,200.00	0.00	1,707.00 (	507.00)	142.25
130-4045 AVAILABILITY FEES	28,000.00	0.00	32,704.80 (	4,704.80)	116.80
130-4110 COMM WATER USE	142,776.00	6,803.87	97,662.50	45,113.50	68.40
130-4111 BULK WATER SALES	32,000.00	0.00	72,064.23 (	40,064.23)	225.20
130-4112 GOV'T WATER USE	6,500.00	712.11	7,197.57 (	697.57)	110.73
130-4115 WATER USE	2,865,024.00	214,513.72	2,446,041.51	418,982.49	85.38
130-4210 LATE FEE	57,000.00	4,582.87	55,945.66	1,054.34	98.15
130-4215 RETURNED CHECK FEE	1,000.00	0.00	1,150.00 (	150.00)	115.00
130-4300 MISC INCOME	1,500.00	0.00	292.12	1,207.88	19.47
130-4310 OTHER INCOME	100.00	12,500.00	12,715.08 (	12,615.08)	2,715.08
130-4320 FEMA/CalOES GRANTS	2,689,985.00	0.00	820,192.23	1,869,792.77	30.49
130-4325 GRANTS	413,689.00	0.00	16,834.11	396,854.89	4.07
130-4330 HYDRANT METER USE DEPOSIT	0.00	3,240.00	3,240.00 (	3,240.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,816.00	0.00	4,322.91 (	2,506.91)	238.05
130-4580 TRANSFER IN	840,000.00	0.00	1,212,975.00 (	372,975.00)	144.40
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
<b>TOTAL REVENUES</b>	<b>7,094,235.00</b>	<b>244,062.57</b>	<b>4,802,525.72</b>	<b>2,291,709.28</b>	<b>67.70</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	18,613.34	0.00	18,613.34	0.00	100.00
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.45	7,806.26	10,726.74	42.12
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,450.61	14,077.67	15,922.33	46.93
130-5-00-5061 VEHICLE MAINT	25,000.00	1,060.74	26,899.29 (	1,899.29)	107.60
130-5-00-5062 TAXES & LIC	1,200.00	216.00	326.88	873.12	27.24
130-5-00-5074 INSURANCE	132,675.71	0.00	132,675.71	0.00	100.00
130-5-00-5075 BANK FEES	35,000.00	2,384.97	23,440.11	11,559.89	66.97
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000.00	144.48	34,631.35 (	2,631.35)	108.22
130-5-00-5092 POSTAGE & SHIPPING	8,500.00	711.24	7,524.48	975.52	88.52
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	30,000.00	2,034.00	24,687.98	5,312.02	82.29
130-5-00-5122 ENGINEERING SERVICES	100,000.00	0.00	904.37	99,095.63	0.90
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	3,191.26	25,950.78 (	950.78)	103.80
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	694.59	14,305.41	4.63
130-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	338.89	5,357.88	2,142.12	71.44
130-5-00-5135 NEWSLETTER	1,200.00	0.00	292.50	907.50	24.38
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	327.06	7,310.86	27,689.14	20.89
130-5-00-5148 OPERATING SUPPLIES	7,500.00	0.00	6,095.61	1,404.39	81.27
130-5-00-5150 REPAIR & REPLACE	182,470.95	27,662.21	152,406.10	30,064.85	83.52
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	225.66	7,945.16	7,054.84	52.97
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	616.00	5,696.34 (	696.34)	113.93
130-5-00-5157 SECURITY	5,000.00	0.00	456.00	4,544.00	9.12
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	17,000.00	1,445.82	16,059.47	940.53	94.47
130-5-00-5192 ELECTRICITY	220,000.00	11,655.57	191,713.03	28,286.97	87.14
130-5-00-5193 OTHER UTILITIES	3,600.00	303.25	2,692.47	907.53	74.79
130-5-00-5194 IT SERVICES	62,000.00	5,473.62	33,415.87	28,584.13	53.90
130-5-00-5195 ENV/MONITORING	20,000.00	600.00	9,904.24	10,095.76	49.52
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	9,678.72	30,321.28	24.20
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	21.96	642.92	357.08	64.29
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	474.12	3,860.62	1,139.38	77.21
130-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	3.43
130-5-00-5505 WATER CONSERVATION	5,000.00	4,992.78	4,992.78	7.22	99.86
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240.00	0.00	3,240.00	0.00	100.00
130-5-00-5545 RECORDING FEES	250.00	0.00	214.00	36.00	85.60
130-5-00-5580 TRANSFERS OUT	972,273.00	0.00	1,350,260.70 (	377,987.70)	138.88

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,112,556.00	66,178.69	2,137,200.48 (	24,644.48)	101.17

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	290,119.00	21,061.05	229,666.08	60,452.92	79.16
130-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,760.65	68,800.44	21,869.56	75.88
130-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,150.92	53,144.24	7,100.76	88.21
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	120.48	2,638.42	1,361.58	65.96
130-5-10-5170 TRAVEL MILEAGE	5,000.00	1,110.81	4,889.29	110.71	97.79
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	0.00	1,499.61	3,000.39	33.32
130-5-10-5179 ADM MISC EXPENSES	800.00	131.00	1,088.78 (	288.78)	136.10
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>455,534.00</b>	<b>32,334.91</b>	<b>361,726.86</b>	<b>93,807.14</b>	<b>79.41</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	282,584.00	21,962.18	225,961.02	56,622.98	79.96
130-5-30-5020 EMPLOYEE BENEFITS	135,264.00	5,488.76	94,488.17	40,775.83	69.85
130-5-30-5021 RETIREMENT BENEFITS	56,387.00	1,797.54	49,192.26	7,194.74	87.24
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	125.70	2,212.74	287.26	88.51
130-5-30-5063 CERTIFICATIONS	800.00	60.00	120.00	680.00	15.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	34.18	769.82	230.18	76.98
130-5-30-5170 TRAVEL MILEAGE	5,000.00	115.67	2,763.26	2,236.74	55.27
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	15.93	1,980.93	2,019.07	49.52
<b>TOTAL FIELD</b>	<b>487,535.00</b>	<b>29,599.96</b>	<b>377,488.20</b>	<b>110,046.80</b>	<b>77.43</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	2,691.00	309.00	89.70
130-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	57.50	172.50	25.00
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,200.33	35,370.60	8,871.40	79.95
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	915.49 (	715.49)	457.75
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	815.00	685.00	54.33
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>54,172.00</b>	<b>4,475.18</b>	<b>39,849.59</b>	<b>14,322.41</b>	<b>73.56</b>



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	23,500.00	9,430.50	32,908.70 (	9,408.70)	140.04
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512.00	294,075.17	1,576,919.79	4,640,592.21	25.36
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>6,241,012.00</b>	<b>303,505.67</b>	<b>1,609,828.49</b>	<b>4,631,183.51</b>	<b>25.79</b>
<b>TOTAL EXPENDITURES</b>	<b>9,350,809.00</b>	<b>436,094.41</b>	<b>4,526,093.62</b>	<b>4,824,715.38</b>	<b>48.40</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 2,256,574.00)</b>	<b>( 192,031.84)</b>	<b>276,432.10</b>	<b>( 2,533,006.10)</b>	<b>12.25-</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>298,981.00</u>	<u>0.00</u>	<u>250,660.30</u>	<u>48,320.70</u>	<u>83.84</u>
TOTAL REVENUES	<u>298,981.00</u>	<u>0.00</u>	<u>250,660.30</u>	<u>48,320.70</u>	<u>83.84</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>298,981.00</u>	<u>0.00</u>	<u>293,569.41</u>	<u>5,411.59</u>	<u>98.19</u>
TOTAL EXPENDITURES	<u>298,981.00</u>	<u>0.00</u>	<u>293,569.41</u>	<u>5,411.59</u>	<u>98.19</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 42,909.11)	42,909.11	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	0.00	157,487.70	118,012.30	57.16
215-4540 DELINQUENT ASSESSMENTS	9,000.00	0.00	32,641.16 (	23,641.16)	362.68
215-4541 DELINQ PENALTY & INTEREST	7,000.00	0.00	51,813.30 (	44,813.30)	740.19
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	4,281.00	0.00	8,718.14 (	4,437.14)	203.65
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>298,981.00</b>	<b>0.00</b>	<b>250,660.30</b>	<b>48,320.70</b>	<b>83.84</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	0.00	7,726.41	1,913.59	80.15
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	76,341.00	0.00	79,843.00 (	3,502.00)	104.59
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	206,000.00	7,000.00	96.71
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>298,981.00</b>	<b>0.00</b>	<b>293,569.41</b>	<b>5,411.59</b>	<b>98.19</b>
<b>TOTAL EXPENDITURES</b>	<b>298,981.00</b>	<b>0.00</b>	<b>293,569.41</b>	<b>5,411.59</b>	<b>98.19</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00 (	42,909.11)	42,909.11	0.00
	=====	=====	=====	=====	=====

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

218-CIEDB REDEMPTION FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,721.00</u>	<u>0.00</u>	<u>169,631.71</u>	<u>89.29</u>	<u>99.95</u>
TOTAL REVENUES	<u>169,721.00</u>	<u>0.00</u>	<u>169,631.71</u>	<u>89.29</u>	<u>99.95</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 89.22)	89.22	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2024

218-CIEDB REDEMPTION FUND  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	36,548.00	0.00	36,548.00	0.00	100.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	900.00	0.00	3,621.87 (	2,721.87)	402.43
218-4580 TRANSFERS IN	132,273.00	0.00	129,461.84	2,811.16	97.87
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>169,721.00</b>	<b>0.00</b>	<b>169,631.71</b>	<b>89.29</b>	<b>99.95</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

218-CIEDB REDEMPTION FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	43,970.00	0.00	43,970.18 (	0.18)	100.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,791.00	0.00	3,790.53	0.47	99.99
218-5-00-5599 PRINCIPAL PMT	121,960.00	0.00	121,960.22 (	0.22)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>169,721.00</b>	<b>0.00</b>	<b>169,720.93</b>	<b>0.07</b>	<b>100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>169,721.00</b>	<b>0.00</b>	<b>169,720.93</b>	<b>0.07</b>	<b>100.00</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00 (	89.22)	89.22	0.00
	=====	=====	=====	=====	=====

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,158.00</u>	<u>0.00</u>	<u>32,186.88</u>	( <u>28.88</u> )	<u>100.09</u>
TOTAL REVENUES	<u>32,158.00</u>	<u>0.00</u>	<u>32,186.88</u>	( <u>28.88</u> )	<u>100.09</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	29.38	( 29.38)	0.00



HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2024

219-USDA SOLAR LOAN  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	29.38 (	4.38)	117.52
219-4580 TRANSFERS IN	32,133.00	0.00	32,157.50 (	24.50)	100.08
TOTAL REVENUES	32,158.00	0.00	32,186.88 (	28.88)	100.09
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

219-USDA SOLAR LOAN  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,658.00	0.00	13,657.50	0.50	100.00
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,500.00	0.00	18,500.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,158.00</b>	<b>0.00</b>	<b>32,157.50</b>	<b>0.50</b>	<b>100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>32,158.00</b>	<b>0.00</b>	<b>32,157.50</b>	<b>0.50</b>	<b>100.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>29.38 (</b>	<b>29.38)</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

223-WATER BOND 2023A  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>62,421.88</u>	<u>0.00</u>	<u>76,045.41</u>	<u>( 13,623.53)</u>	<u>121.82</u>
TOTAL REVENUES	62,421.88	0.00	76,045.41	( 13,623.53)	121.82
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,756,671.88</u>	<u>0.00</u>	<u>1,247,449.13</u>	<u>509,222.75</u>	<u>71.01</u>
TOTAL EXPENDITURES	1,756,671.88	0.00	1,247,449.13	509,222.75	71.01
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 1,694,250.00)	0.00	( 1,171,403.72)	( 522,846.28)	69.14

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

223-WATER BOND 2023A  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-4525 PRO-RATA BOND PAYMENT FEE	0.00	0.00	0.00	0.00	0.00
223-4550 INTEREST INCOME	10,000.00	0.00	23,623.53 (	13,623.53)	236.24
223-4580 TRANSFER IN	52,421.88	0.00	52,421.88	0.00	100.00
TOTAL REVENUES	62,421.88	0.00	76,045.41 (	13,623.53)	121.82
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2024

223-WATER BOND 2023A

NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
223-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
223-5-00-5522 INTEREST ON LONG-TERM DEBT	52,421.88	0.00	52,421.88	0.00	100.00
223-5-00-5580 TRANSFER OUT	1,500,000.00	0.00	994,874.00	505,126.00	66.32
223-5-00-5590 COST OF ISSUANCE	204,250.00	0.00	200,153.25	4,096.75	97.99
223-5-00-5599 PRINCIPAL PMT	0.00	0.00	0.00	0.00	0.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,756,671.88</b>	<b>0.00</b>	<b>1,247,449.13</b>	<b>509,222.75</b>	<b>71.01</b>
<b>TOTAL EXPENDITURES</b>	<b>1,756,671.88</b>	<b>0.00</b>	<b>1,247,449.13</b>	<b>509,222.75</b>	<b>71.01</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 1,694,250.00)</b>	<b>0.00</b>	<b>( 1,171,403.72)</b>	<b>( 522,846.28)</b>	<b>69.14</b>

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



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of April 30, 2024**  
**(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAI</b>	<b>Bond Trustee Sewer</b>	<b>Bond Trustee Water</b>	<b>CERBT</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank 1010</b>	<b>West America Bank 1130</b>	<b>State Treasurer 1133</b>	<b>US Bank 1200</b>	<b>US Bank 1212</b>	<b>CalPERS CERBT Q1 1135</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>							
<b>Beginning Balances</b>	\$ 745,008	\$ 3,981,873	\$ 657,387	\$ 148,589	\$ 3,810,640	\$ 27,168	\$ 9,370,664
<b>Cash Receipts</b>							
Utility Billing Deposits	\$ 434,609	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 248	\$ 7,024	\$ 617	\$ 15,957	\$ 27,185	
<b>Total Cash Receipts</b>	<b>\$ 434,609</b>	<b>\$ 248</b>	<b>\$ 7,024</b>	<b>\$ 149,205</b>	<b>\$ 3,826,597</b>	<b>\$ 54,353</b>	
<b>Cash Disbursements</b>							
Accounts Payable Checks issued	\$ 460,988	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 37,615	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 65,198	\$ -	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,770	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	<b>\$ 568,571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Transfers Between Accounts</b>							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Transfers Between Accounts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Balances in General Ledger</b>	<b>\$ 611,046</b>	<b>\$ 3,982,120</b>	<b>\$ 664,411</b>	<b>\$ 149,205</b>	<b>\$ 3,826,597</b>	<b>\$ 54,353</b>	<b>\$ 9,287,732</b>
<b>Financial Institution Ending Balances</b>	<b>\$ 690,012</b>	<b>\$ 3,982,120</b>	<b>\$ 664,411</b>	<b>\$ 149,205</b>	<b>\$ 3,810,640</b>	<b>\$ 54,353</b>	<b>\$ 9,350,742</b>

<b>Ending Balances General Ledger Distribution by District Funds [2]</b>							
<b>100</b> Operating	-	-	-	-	-	-	-
<b>120</b> Wastewater Operating	302,451	16,389	76,746	-	-	27,176	422,762
<b>130</b> Water Operating	291,860	92,063	114,373	-	-	27,176	525,473
<b>215</b> 2016 Sewer Refinancing Bond	(1,939)	347,332	100,889	149,205	-	-	595,486
<b>218</b> 2002 CIEDB Loan	9,137	64,793	21,394	-	-	-	95,324
<b>219</b> 2012 USDA Solar COP	-	8,386	935	-	-	-	9,320
<b>223</b> 2023 Water Revenue Bond	-	-	-	-	3,826,597	-	3,826,597
<b>313</b> Wastewater Operating Reserve	9,537	154,470	62,516	-	-	-	226,523
<b>314</b> Wastewater CIP	-	485,689	101,082	-	-	-	586,772
<b>319</b> 2012 USDA Solar COP Reserve	-	31,393	-	-	-	-	31,393
<b>320</b> Water CIP	-	2,601,307	-	-	-	-	2,601,307
<b>325</b> Water Operating Reserve	-	180,298	-	-	-	-	180,298
<b>350</b> 2002 CIEDB Loan Reserve	-	-	186,476	-	-	-	186,476
<b>Total Ending Balances in General Ledger</b>	<b>\$ 611,046</b>	<b>\$ 3,982,120</b>	<b>\$ 664,411</b>	<b>\$ 149,205</b>	<b>\$ 3,826,597</b>	<b>\$ 54,353</b>	<b>\$ 9,287,732</b>

[1] From General Ledger activity by Financial Institution accounts with District Fund accounts consolidated. Checking and Money Market accounts are with

West America Bank, Local Agency Investment Account (LAI) is held by the State Treasurer on behalf of the District, US Bank is the Bond Trustee for the the 2016 Refunding and 2023 Water Bond and CalPers holds the CERBT Trust >>>>>>. 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: 4/01/2024 THRU 4/30/2024  
 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	4/05/2024	BANK-DRAFT	000998	AFLAC	251.36CR	CLEARED	A	4/08/2024
1010	4/05/2024	BANK-DRAFT	000999	CALIFORNIA PUBLIC EMPLOYEES RE	7,112.69CR	CLEARED	A	4/08/2024
1010	4/05/2024	BANK-DRAFT	001000	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	4/05/2024
1010	4/05/2024	BANK-DRAFT	001001	STATE OF CALIFORNIA EDD	1,556.96CR	CLEARED	A	4/05/2024
1010	4/05/2024	BANK-DRAFT	001002	US DEPARTMENT OF THE TREASURY	4,079.35CR	CLEARED	A	4/05/2024
1010	4/08/2024	BANK-DRAFT	040824	CA DEPT OF TAX	432.00CR	CLEARED	G	4/10/2024
1010	4/19/2024	BANK-DRAFT	001003	AFLAC	303.86CR	OUTSTND	A	0/00/0000
1010	4/19/2024	BANK-DRAFT	001004	CALIFORNIA PUBLIC EMPLOYEES RE	7,096.64CR	CLEARED	A	4/22/2024
1010	4/19/2024	BANK-DRAFT	001005	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	4/19/2024
1010	4/19/2024	BANK-DRAFT	001006	STATE OF CALIFORNIA EDD	1,480.05CR	CLEARED	A	4/19/2024
1010	4/19/2024	BANK-DRAFT	001007	US DEPARTMENT OF THE TREASURY	3,885.25CR	CLEARED	A	4/19/2024
CHECK:								
1010	4/05/2024	CHECK	002557	ACWA/JPIA	778.29CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002558	ALESHIRE & WYNDER, LLP	2,340.00CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002559	ALPHA ANALYTICAL LABORATORIES	1,284.00CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002560	ALYSSA GORDON	2,087.63CR	CLEARED	A	4/12/2024
1010	4/05/2024	CHECK	002561	APPLIED TECHNOLOGY SOLUTIONS	971.00CR	CLEARED	A	4/15/2024
1010	4/05/2024	CHECK	002562	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002563	BADGER METER	2,220.55CR	CLEARED	A	4/16/2024
1010	4/05/2024	CHECK	002564	BODEAN COMPANY	545.65CR	CLEARED	A	4/09/2024
1010	4/05/2024	CHECK	002565	C.V. LARSEN CO.	163,719.51CR	CLEARED	A	4/11/2024
1010	4/05/2024	CHECK	002566	DEIRDRE MULLER	91.08CR	CLEARED	A	4/09/2024
1010	4/05/2024	CHECK	002567	HANNAH DAVIDSON	189.54CR	CLEARED	A	4/08/2024
1010	4/05/2024	CHECK	002568	HARDESTER'S MARKETS & HARDWARE	666.11CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002569	VOID CHECK	0.00	CLEARED	A	4/05/2024
1010	4/05/2024	CHECK	002570	HIDDEN GEMS AT YOUR SERVICE	1,540.00CR	CLEARED	A	4/08/2024
1010	4/05/2024	CHECK	002571	LAKE COUNTY WASTE SOLUTIONS, I	108.40CR	CLEARED	A	4/10/2024
1010	4/05/2024	CHECK	002572	LAKE COUNTY WASTE SOLUTIONS, I	498.10CR	CLEARED	A	4/09/2024
1010	4/05/2024	CHECK	002573	MEDIACOM	521.43CR	CLEARED	A	4/16/2024
1010	4/05/2024	CHECK	002574	PACE SUPPLY CORP	262.77CR	CLEARED	A	4/08/2024
1010	4/05/2024	CHECK	002575	R&S TRUCKING	1,160.00CR	CLEARED	A	4/11/2024
1010	4/05/2024	CHECK	002576	SMALLCOMB, LISA	60.30CR	CLEARED	A	4/08/2024
1010	4/05/2024	CHECK	002577	STATE WATER RESOURCES CONTROL	110.00CR	CLEARED	A	4/12/2024
1010	4/05/2024	CHECK	002578	STREAMLINE	249.00CR	CLEARED	A	4/11/2024
1010	4/05/2024	CHECK	002579	TELSTAR INSTRUMENTS	10,039.53CR	CLEARED	A	4/09/2024
1010	4/05/2024	CHECK	002580	WELLS FARGO FINANCIAL LEASING	374.16CR	CLEARED	A	5/01/2024
1010	4/05/2024	CHECK	002581	WESTGATE PETROLEUM CO., INC.	1,293.76CR	CLEARED	A	4/09/2024
1010	4/05/2024	CHECK	002582	ALLRED, VAL	224.42CR	CLEARED	A	4/26/2024
1010	4/05/2024	CHECK	002583	CORTEZ, DAISY LOPEZ	229.16CR	OUTSTND	A	0/00/0000
1010	4/05/2024	CHECK	002584	DIAZ, ROGELIO DUENAS	401.78CR	CLEARED	A	4/12/2024
1010	4/05/2024	CHECK	002585	KNIGHT, SHANE M	10.31CR	CLEARED	A	4/12/2024
1010	4/12/2024	CHECK	002586	ALPHA ANALYTICAL LABORATORIES	730.00CR	CLEARED	A	4/17/2024
1010	4/12/2024	CHECK	002587	ARMED FORCE PEST CONTROL, INC.	195.00CR	CLEARED	A	4/17/2024

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 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	4/12/2024	CHECK	002588	AT&T	1,335.45CR	CLEARED	A	4/23/2024
1010	4/12/2024	CHECK	002589	BOLD POLISNER MADDOW NELSON &	195.00CR	CLEARED	A	4/16/2024
1010	4/12/2024	CHECK	002590	CENTRAL VALLEY SALINITY COALIT	316.48CR	OUTSTND	A	0/00/0000
1010	4/12/2024	CHECK	002591	CHASE HOLLMAN	251.40CR	CLEARED	A	4/29/2024
1010	4/12/2024	CHECK	002592	COUNTY OF LAKE SOLID WASTE	26.09CR	CLEARED	A	4/18/2024
1010	4/12/2024	CHECK	002593	DATAPROSE, LLC	1,953.43CR	CLEARED	A	4/18/2024
1010	4/12/2024	CHECK	002594	DONNA MAHONEY	73.70CR	CLEARED	A	4/16/2024
1010	4/12/2024	CHECK	002595	FOSTER MORRISON CONSULTING, LT	6,261.12CR	CLEARED	A	4/18/2024
1010	4/12/2024	CHECK	002596	GHD	5,662.85CR	CLEARED	A	4/17/2024
1010	4/12/2024	CHECK	002597	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	4/12/2024	CHECK	002598	JAMES DAY CONSTRUCTION, INC.	795.00CR	CLEARED	A	4/16/2024
1010	4/12/2024	CHECK	002599	ODP BUSINESS SOLUTIONS, LLC	48.67CR	CLEARED	A	4/23/2024
1010	4/12/2024	CHECK	002600	SPECIAL DISTRICT RISK MANAGEME	37,307.44CR	CLEARED	A	4/17/2024
1010	4/12/2024	CHECK	002601	TYLER TECHNOLOGY	5,318.75CR	CLEARED	A	4/18/2024
1010	4/12/2024	CHECK	002602	USA BLUE BOOK	380.41CR	CLEARED	A	4/22/2024
1010	4/12/2024	CHECK	002603	WAGNER & BONSIGNORE CCE	60.70CR	CLEARED	A	4/19/2024
1010	4/12/2024	CHECK	002604	WEST YOST & ASSOCIATES, INC.	18,861.00CR	CLEARED	A	4/16/2024
1010	4/12/2024	CHECK	002605	MIZONO, WILLIAM&DORO	276.72CR	CLEARED	A	4/18/2024
1010	4/19/2024	CHECK	002606	ADTS, INC	545.00CR	CLEARED	A	4/29/2024
1010	4/19/2024	CHECK	002607	ALESHIRE & WYNDER, LLP	288.00CR	CLEARED	A	4/23/2024
1010	4/19/2024	CHECK	002608	ALPHA ANALYTICAL LABORATORIES	860.00CR	CLEARED	A	4/24/2024
1010	4/19/2024	CHECK	002609	B & G TIRES OF MIDDLETOWN	25.00CR	CLEARED	A	4/25/2024
1010	4/19/2024	CHECK	002610	BARTKIEWICZ, KRONICK & SHANAHA	5,100.00CR	CLEARED	A	4/26/2024
1010	4/19/2024	CHECK	002611	CONNOR BOUNSALL	60.00CR	OUTSTND	A	0/00/0000
1010	4/19/2024	CHECK	002612	ELAN CARDMEMBER SERVICE	5,293.68CR	CLEARED	A	4/26/2024
1010	4/19/2024	CHECK	002613	GHD	14,348.28CR	CLEARED	A	4/23/2024
1010	4/19/2024	CHECK	002614	HIDDEN GEMS	1,540.00CR	CLEARED	A	4/24/2024
1010	4/19/2024	CHECK	002615	JL MECHANICAL	1,011.85CR	OUTSTND	A	0/00/0000
1010	4/19/2024	CHECK	002616	MIDDLETOWN RANCHERIA	8,111.07CR	CLEARED	A	4/24/2024
1010	4/19/2024	CHECK	002617	ODP BUSINESS SOLUTIONS, LLC	137.62CR	OUTSTND	A	0/00/0000
1010	4/19/2024	CHECK	002618	PACE SUPPLY CORP	1,374.94CR	CLEARED	A	4/22/2024
1010	4/19/2024	CHECK	002619	SCC ELECTRIC, INC	35,605.64CR	CLEARED	A	4/25/2024
1010	4/19/2024	CHECK	002620	STATE WATER RESOURCES CONTROL	125.00CR	CLEARED	A	4/30/2024
1010	4/19/2024	CHECK	002621	USA BLUE BOOK	2,543.79CR	CLEARED	A	4/26/2024
1010	4/19/2024	CHECK	002622	VERIZON WIRELESS	1,034.78CR	CLEARED	A	4/29/2024
1010	4/19/2024	CHECK	002623	WESTGATE PETROLEUM CO., INC.	1,607.47CR	CLEARED	A	4/23/2024
1010	4/19/2024	CHECK	002624	WHITE, JASON VOIDED	8.41CR	VOIDED	A	4/19/2024
1010	4/22/2024	CHECK	002625	DUSTRON INC, DBA CARSON MANUFA	23,461.84CR	CLEARED	A	4/24/2024
1010	4/22/2024	CHECK	002626	WHITE, JASON	8.41CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002627	ACTION SANITARY, INC.	170.15CR	CLEARED	A	5/02/2024
1010	4/26/2024	CHECK	002628	ALPHA ANALYTICAL LABORATORIES	1,415.00CR	CLEARED	A	5/01/2024
1010	4/26/2024	CHECK	002629	B & G TIRES OF MIDDLETOWN	25.00CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002630	BRELJE & RACE CONSULTING CIVIL	41,235.00CR	CLEARED	A	5/01/2024
1010	4/26/2024	CHECK	002631	COASTLAND CIVIL ENGINEERING, I	25,313.64CR	CLEARED	A	5/01/2024



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

CHECK DATE: 4/01/2024 THRU 4/30/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>CHECK:</b>								
1010	4/26/2024	CHECK	002632	CONNOR BOUNSALL	41.80CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002633	JL MECHANICAL	1,059.65CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002634	MENDO MILL CLEARLAKE	27.18CR	CLEARED	A	5/01/2024
1010	4/26/2024	CHECK	002635	ODP BUSINESS SOLUTIONS, LLC	229.02CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002636	PACE SUPPLY CORP	458.65CR	CLEARED	A	4/29/2024
1010	4/26/2024	CHECK	002637	PACIFIC GAS & ELECTRIC COMPANY	15,011.26CR	CLEARED	A	5/01/2024
1010	4/26/2024	CHECK	002638	SWRCB - DWOCF	60.00CR	OUTSTND	A	0/00/0000
1010	4/26/2024	CHECK	002639	UBEO WEST, LLC	279.97CR	CLEARED	A	4/30/2024
1010	4/26/2024	CHECK	002640	EISENMANN, MARIE L	30.68CR	CLEARED	A	5/01/2024
1010	4/26/2024	CHECK	002641	DUPPER, BRENT & SYLV	187.24CR	OUTSTND	A	0/00/0000
<b>DEPOSIT:</b>								
1010	4/01/2024	DEPOSIT		CREDIT CARD 4/01/2024	6,548.38	CLEARED	C	4/02/2024
1010	4/01/2024	DEPOSIT	000001	CREDIT CARD 4/01/2024	1,658.81	CLEARED	C	4/02/2024
1010	4/01/2024	DEPOSIT	000002	CREDIT CARD 4/01/2024	816.18	CLEARED	C	4/02/2024
1010	4/01/2024	DEPOSIT	000003	CREDIT CARD 4/01/2024	3,047.46	CLEARED	C	4/03/2024
1010	4/01/2024	DEPOSIT	000004	CREDIT CARD 4/01/2024	998.65	CLEARED	C	4/03/2024
1010	4/01/2024	DEPOSIT	000005	CREDIT CARD 4/01/2024	4,920.64	CLEARED	C	4/03/2024
1010	4/01/2024	DEPOSIT	000006	CREDIT CARD 4/01/2024	1,005.52	CLEARED	C	4/03/2024
1010	4/01/2024	DEPOSIT	000007	CREDIT CARD 4/01/2024	114.12	CLEARED	C	4/03/2024
1010	4/01/2024	DEPOSIT	000008	CREDIT CARD 4/01/2024	1,668.62	CLEARED	C	4/04/2024
1010	4/01/2024	DEPOSIT	000009	REGULAR DAILY POST 4/01/2024	3,048.23	CLEARED	C	4/02/2024
1010	4/01/2024	DEPOSIT	000010	Payment on Account	625.73	CLEARED	R	4/03/2024
1010	4/02/2024	DEPOSIT		CREDIT CARD 4/02/2024	13,537.54	CLEARED	C	4/03/2024
1010	4/02/2024	DEPOSIT	000001	CREDIT CARD 4/02/2024	1,376.19	CLEARED	C	4/03/2024
1010	4/02/2024	DEPOSIT	000002	CREDIT CARD 4/02/2024	264.98	CLEARED	C	4/03/2024
1010	4/02/2024	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	91.08CR	CLEARED	U	4/02/2024
1010	4/02/2024	DEPOSIT	000004	CREDIT CARD 4/02/2024	453.20	CLEARED	C	4/05/2024
1010	4/02/2024	DEPOSIT	000005	REGULAR DAILY POST 4/02/2024	393.14	CLEARED	C	4/03/2024
1010	4/03/2024	DEPOSIT		CREDIT CARD 4/03/2024	4,950.70	CLEARED	C	4/04/2024
1010	4/03/2024	DEPOSIT	000001	CREDIT CARD 4/03/2024	1,695.20	CLEARED	C	4/04/2024
1010	4/03/2024	DEPOSIT	000002	CREDIT CARD 4/03/2024	980.49	CLEARED	C	4/04/2024
1010	4/03/2024	DEPOSIT	000003	CREDIT CARD 4/03/2024	1,241.78	CLEARED	C	4/08/2024
1010	4/03/2024	DEPOSIT	000004	REGULAR DAILY POST 4/03/2024	1,404.03	CLEARED	C	4/04/2024
1010	4/04/2024	DEPOSIT		CREDIT CARD 4/04/2024	3,947.65	CLEARED	C	4/05/2024
1010	4/04/2024	DEPOSIT	000001	CREDIT CARD 4/04/2024	1,350.55	CLEARED	C	4/05/2024
1010	4/04/2024	DEPOSIT	000002	CREDIT CARD 4/04/2024	472.45	CLEARED	C	4/05/2024
1010	4/04/2024	DEPOSIT	000003	CREDIT CARD 4/04/2024	233.76	CLEARED	C	4/09/2024
1010	4/04/2024	DEPOSIT	000004	REGULAR DAILY POST 4/04/2024	745.97	CLEARED	C	4/05/2024
1010	4/05/2024	DEPOSIT		CREDIT CARD 4/05/2024	4,172.68	CLEARED	C	4/08/2024
1010	4/05/2024	DEPOSIT	000001	CREDIT CARD 4/05/2024	100.00	CLEARED	C	4/08/2024
1010	4/05/2024	DEPOSIT	000002	CREDIT CARD 4/05/2024	781.54	CLEARED	C	4/08/2024
1010	4/05/2024	DEPOSIT	000003	CREDIT CARD 4/05/2024	195.77	CLEARED	C	4/08/2024
1010	4/05/2024	DEPOSIT	000004	CREDIT CARD 4/05/2024	1,044.62	CLEARED	C	4/10/2024

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

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 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	4/05/2024	DEPOSIT	000005	REGULAR DAILY POST 4/05/2024	1,640.92	CLEARED	C	4/08/2024
1010	4/08/2024	DEPOSIT		CREDIT CARD 4/08/2024	6,185.80	CLEARED	C	4/09/2024
1010	4/08/2024	DEPOSIT	000001	CREDIT CARD 4/08/2024	2,427.68	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000002	CREDIT CARD 4/08/2024	1,795.69	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000003	CREDIT CARD 4/08/2024	402.22	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000004	CREDIT CARD 4/08/2024	2,092.94	CLEARED	C	4/09/2024
1010	4/08/2024	DEPOSIT	000005	CREDIT CARD 4/08/2024	573.18	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000006	CREDIT CARD 4/08/2024	230.20	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000007	CREDIT CARD 4/08/2024	482.48	CLEARED	C	4/09/2024
1010	4/08/2024	DEPOSIT	000008	CREDIT CARD 4/08/2024	407.56	CLEARED	C	4/10/2024
1010	4/08/2024	DEPOSIT	000009	CREDIT CARD 4/08/2024	2,408.32	CLEARED	C	4/11/2024
1010	4/08/2024	DEPOSIT	000010	REGULAR DAILY POST 4/08/2024	10,327.98	CLEARED	C	4/09/2024
1010	4/09/2024	DEPOSIT		CREDIT CARD 4/09/2024	4,369.02	CLEARED	C	4/10/2024
1010	4/09/2024	DEPOSIT	000001	CREDIT CARD 4/09/2024	1,395.43	CLEARED	C	4/10/2024
1010	4/09/2024	DEPOSIT	000002	CREDIT CARD 4/09/2024	384.75	CLEARED	C	4/10/2024
1010	4/09/2024	DEPOSIT	000003	CREDIT CARD 4/09/2024	1,900.70	CLEARED	C	4/12/2024
1010	4/09/2024	DEPOSIT	000004	REGULAR DAILY POST 4/09/2024	8,034.04	CLEARED	C	4/10/2024
1010	4/10/2024	DEPOSIT		CREDIT CARD 4/10/2024	3,254.36	CLEARED	C	4/11/2024
1010	4/10/2024	DEPOSIT	000001	CREDIT CARD 4/10/2024	1,615.90	CLEARED	C	4/11/2024
1010	4/10/2024	DEPOSIT	000002	CREDIT CARD 4/10/2024	203.66	CLEARED	C	4/11/2024
1010	4/10/2024	DEPOSIT	000003	CREDIT CARD 4/10/2024	1,119.78	CLEARED	C	4/15/2024
1010	4/10/2024	DEPOSIT	000004	REGULAR DAILY POST 4/10/2024	10,167.40	CLEARED	C	4/11/2024
1010	4/10/2024	DEPOSIT	000005	CREDIT CARD 4/10/2024	10,010.41	CLEARED	C	4/12/2024
1010	4/10/2024	DEPOSIT	000006	CREDIT CARD 4/10/2024	3,726.85	CLEARED	C	4/12/2024
1010	4/11/2024	DEPOSIT		CREDIT CARD 4/11/2024	83.29	CLEARED	C	4/12/2024
1010	4/11/2024	DEPOSIT	000001	CREDIT CARD 4/11/2024	184.70	CLEARED	C	4/12/2024
1010	4/11/2024	DEPOSIT	000002	CREDIT CARD 4/11/2024	1,004.28	CLEARED	C	4/16/2024
1010	4/11/2024	DEPOSIT	000003	REGULAR DAILY POST 4/11/2024	4,422.51	CLEARED	C	4/12/2024
1010	4/12/2024	DEPOSIT		CREDIT CARD 4/12/2024	4,016.86	CLEARED	C	4/15/2024
1010	4/12/2024	DEPOSIT	000001	CREDIT CARD 4/12/2024	3,046.17	CLEARED	C	4/15/2024
1010	4/12/2024	DEPOSIT	000002	CREDIT CARD 4/12/2024	2,541.28	CLEARED	C	4/15/2024
1010	4/12/2024	DEPOSIT	000003	CREDIT CARD 4/12/2024	1,558.16	CLEARED	C	4/17/2024
1010	4/12/2024	DEPOSIT	000004	REGULAR DAILY POST 4/12/2024	18,747.23	CLEARED	C	4/15/2024
1010	4/15/2024	DEPOSIT		CREDIT CARD 4/15/2024	3,513.33	CLEARED	C	4/16/2024
1010	4/15/2024	DEPOSIT	000001	CREDIT CARD 4/15/2024	3,152.90	CLEARED	C	4/17/2024
1010	4/15/2024	DEPOSIT	000002	CREDIT CARD 4/15/2024	2,038.37	CLEARED	C	4/17/2024
1010	4/15/2024	DEPOSIT	000003	CREDIT CARD 4/15/2024	2,034.66	CLEARED	C	4/16/2024
1010	4/15/2024	DEPOSIT	000004	CREDIT CARD 4/15/2024	481.97	CLEARED	C	4/17/2024
1010	4/15/2024	DEPOSIT	000005	CREDIT CARD 4/15/2024	346.79	CLEARED	C	4/17/2024
1010	4/15/2024	DEPOSIT	000006	CREDIT CARD 4/15/2024	668.68	CLEARED	C	4/16/2024
1010	4/15/2024	DEPOSIT	000007	CREDIT CARD 4/15/2024	192.56	CLEARED	C	4/17/2024
1010	4/15/2024	DEPOSIT	000008	CREDIT CARD 4/15/2024	1,548.87	CLEARED	C	4/18/2024
1010	4/15/2024	DEPOSIT	000009	REGULAR DAILY POST 4/15/2024	17,492.80	CLEARED	C	4/16/2024
1010	4/15/2024	DEPOSIT	000010	DRAFT POSTING	22,324.76	CLEARED	U	4/16/2024

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

CHECK DATE: 4/01/2024 THRU 4/30/2024  
 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	4/16/2024	DEPOSIT		CREDIT CARD 4/16/2024	30,719.91	CLEARED	C	4/17/2024
1010	4/16/2024	DEPOSIT	000001	CREDIT CARD 4/16/2024	968.10	CLEARED	C	4/17/2024
1010	4/16/2024	DEPOSIT	000002	CREDIT CARD 4/16/2024	665.50	CLEARED	C	4/19/2024
1010	4/16/2024	DEPOSIT	000003	REGULAR DAILY POST 4/16/2024	4,494.20	CLEARED	C	4/17/2024
1010	4/17/2024	DEPOSIT		CREDIT CARD 4/17/2024	4,135.64	CLEARED	C	4/18/2024
1010	4/17/2024	DEPOSIT	000001	CREDIT CARD 4/17/2024	370.91	CLEARED	C	4/18/2024
1010	4/17/2024	DEPOSIT	000002	CREDIT CARD 4/17/2024	515.19	CLEARED	C	4/18/2024
1010	4/17/2024	DEPOSIT	000003	CREDIT CARD 4/17/2024	735.86	CLEARED	C	4/22/2024
1010	4/17/2024	DEPOSIT	000004	REGULAR DAILY POST 4/17/2024	3,936.18	CLEARED	C	4/18/2024
1010	4/18/2024	DEPOSIT		CREDIT CARD 4/18/2024	5,698.87	CLEARED	C	4/19/2024
1010	4/18/2024	DEPOSIT	000001	CREDIT CARD 4/18/2024	853.29	CLEARED	C	4/19/2024
1010	4/18/2024	DEPOSIT	000002	CREDIT CARD 4/18/2024	817.91	CLEARED	C	4/19/2024
1010	4/18/2024	DEPOSIT	000003	CREDIT CARD 4/18/2024	1,830.43	CLEARED	C	4/23/2024
1010	4/18/2024	DEPOSIT	000004	REGULAR DAILY POST 4/18/2024	5,369.57	CLEARED	C	4/19/2024
1010	4/19/2024	DEPOSIT		CREDIT CARD 4/19/2024	11,236.16	CLEARED	C	4/22/2024
1010	4/19/2024	DEPOSIT	000001	CREDIT CARD 4/19/2024	853.70	CLEARED	C	4/22/2024
1010	4/19/2024	DEPOSIT	000002	CREDIT CARD 4/19/2024	1,478.34	CLEARED	C	4/22/2024
1010	4/19/2024	DEPOSIT	000003	CREDIT CARD 4/19/2024	3,649.49	CLEARED	C	4/24/2024
1010	4/19/2024	DEPOSIT	000004	REGULAR DAILY POST 4/19/2024	9,772.40	CLEARED	C	4/22/2024
1010	4/22/2024	DEPOSIT		CREDIT CARD 4/22/2024	9,986.55	CLEARED	C	4/23/2024
1010	4/22/2024	DEPOSIT	000001	CREDIT CARD 4/22/2024	11,524.49	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000002	CREDIT CARD 4/22/2024	2,538.65	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000003	CREDIT CARD 4/22/2024	3,754.03	CLEARED	C	4/23/2024
1010	4/22/2024	DEPOSIT	000004	CREDIT CARD 4/22/2024	1,695.72	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000005	CREDIT CARD 4/22/2024	931.73	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000006	CREDIT CARD 4/22/2024	938.54	CLEARED	C	4/23/2024
1010	4/22/2024	DEPOSIT	000007	CREDIT CARD 4/22/2024	911.61	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000008	CREDIT CARD 4/22/2024	376.40	CLEARED	C	4/24/2024
1010	4/22/2024	DEPOSIT	000009	CREDIT CARD 4/22/2024	4,403.22	CLEARED	C	4/25/2024
1010	4/22/2024	DEPOSIT	000010	REGULAR DAILY POST 4/22/2024	12,235.43	CLEARED	C	4/23/2024
1010	4/22/2024	DEPOSIT	000011	DAILY PAYMENT POSTING - ADJ	264.26CR	CLEARED	U	4/22/2024
1010	4/23/2024	DEPOSIT		CREDIT CARD 4/23/2024	8,903.29	CLEARED	C	4/24/2024
1010	4/23/2024	DEPOSIT	000001	CREDIT CARD 4/23/2024	4,955.43	CLEARED	C	4/24/2024
1010	4/23/2024	DEPOSIT	000002	CREDIT CARD 4/23/2024	862.92	CLEARED	C	4/24/2024
1010	4/23/2024	DEPOSIT	000003	CREDIT CARD 4/23/2024	359.59	CLEARED	C	4/26/2024
1010	4/23/2024	DEPOSIT	000004	REGULAR DAILY POST 4/23/2024	2,109.15	CLEARED	C	4/24/2024
1010	4/24/2024	DEPOSIT		CREDIT CARD 4/24/2024	1,873.15	CLEARED	C	4/25/2024
1010	4/24/2024	DEPOSIT	000001	CREDIT CARD 4/24/2024	2,733.78	CLEARED	C	4/25/2024
1010	4/24/2024	DEPOSIT	000002	CREDIT CARD 4/24/2024	383.71	CLEARED	C	4/25/2024
1010	4/24/2024	DEPOSIT	000003	CREDIT CARD 4/24/2024	202.08	CLEARED	C	4/29/2024
1010	4/24/2024	DEPOSIT	000004	REGULAR DAILY POST 4/24/2024	849.35	CLEARED	C	4/25/2024
1010	4/25/2024	DEPOSIT		CREDIT CARD 4/25/2024	1,061.90	CLEARED	C	4/26/2024
1010	4/25/2024	DEPOSIT	000001	CREDIT CARD 4/25/2024	87.09	CLEARED	C	4/26/2024
1010	4/25/2024	DEPOSIT	000002	CREDIT CARD 4/25/2024	280.41	CLEARED	C	4/30/2024

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

CHECK DATE: 4/01/2024 THRU 4/30/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>DEPOSIT:</b>								
1010	4/25/2024	DEPOSIT	000003	REGULAR DAILY POST 4/25/2024	250.00	CLEARED	C	4/29/2024
1010	4/25/2024	DEPOSIT	000004	CREDIT CARD 4/25/2024	258.99	CLEARED	C	4/26/2024
1010	4/29/2024	DEPOSIT		CREDIT CARD 4/29/2024	1,712.07	CLEARED	C	4/29/2024
1010	4/29/2024	DEPOSIT	000001	CREDIT CARD 4/29/2024	2,053.41	CLEARED	C	4/30/2024
1010	4/29/2024	DEPOSIT	000002	CREDIT CARD 4/29/2024	262.00	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000003	CREDIT CARD 4/29/2024	550.00	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000004	CREDIT CARD 4/29/2024	398.04	CLEARED	C	4/29/2024
1010	4/29/2024	DEPOSIT	000005	CREDIT CARD 4/29/2024	618.19	CLEARED	C	4/30/2024
1010	4/29/2024	DEPOSIT	000006	CREDIT CARD 4/29/2024	68.62	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000007	CREDIT CARD 4/29/2024	113.30	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000008	CREDIT CARD 4/29/2024	670.12	CLEARED	C	4/29/2024
1010	4/29/2024	DEPOSIT	000009	CREDIT CARD 4/29/2024	340.23	CLEARED	C	4/30/2024
1010	4/29/2024	DEPOSIT	000010	CREDIT CARD 4/29/2024	188.98	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000011	CREDIT CARD 4/29/2024	226.69	CLEARED	C	5/01/2024
1010	4/29/2024	DEPOSIT	000012	CREDIT CARD 4/29/2024	2,382.87	CLEARED	C	5/02/2024
1010	4/29/2024	DEPOSIT	000013	REGULAR DAILY POST 4/29/2024	26,803.25	CLEARED	C	4/30/2024
1010	4/30/2024	DEPOSIT		CREDIT CARD 4/30/2024	3,172.34	CLEARED	C	5/01/2024
1010	4/30/2024	DEPOSIT	000001	CREDIT CARD 4/30/2024	200.00	CLEARED	C	5/01/2024
1010	4/30/2024	DEPOSIT	000002	CREDIT CARD 4/30/2024	1,237.32	CLEARED	C	5/03/2024
1010	4/30/2024	DEPOSIT	000003	REGULAR DAILY POST 4/30/2024	2,419.81	CLEARED	C	5/01/2024
1010	4/30/2024	DEPOSIT	000004	Payment on Account	625.73	CLEARED	R	5/02/2024
<b>EFT:</b>								
1010	4/05/2024	EFT	000009	CHRISTOPER V. LARSEN	8,616.82CR	CLEARED	A	4/05/2024
<b>MISCELLANEOUS:</b>								
1010	4/05/2024	MISC.		PAYROLL DIRECT DEPOSIT	32,356.53CR	CLEARED	P	4/05/2024
1010	4/05/2024	MISC.	040524	RECONCILE AFLAC	25.20CR	CLEARED	G	4/08/2024
1010	4/19/2024	MISC.		PAYROLL DIRECT DEPOSIT	32,941.50CR	CLEARED	P	4/19/2024
1010	4/19/2024	MISC.	002624	WHITE, JASON VOIDED	8.41	VOIDED	A	4/19/2024
<b>SERVICE CHARGE:</b>								
1010	4/03/2024	SERV-CHG		MARCH CHASE FEES	3,775.31CR	CLEARED	G	4/03/2024
1010	4/03/2024	SERV-CHG	000001	MARCH CHASE FEES	570.79CR	CLEARED	G	4/03/2024
1010	4/05/2024	SERV-CHG		MARCH AMX FEES	70.60CR	CLEARED	G	4/05/2024
1010	4/16/2024	SERV-CHG		MARCH ACCOUNT ANALYSIS FEES	353.27CR	CLEARED	G	4/16/2024
<b>TOTALS FOR ACCOUNT 1010</b>								
				CHECK TOTAL:	460,870.71CR			
				DEPOSIT TOTAL:	434,608.51			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	65,314.82CR			
				SERVICE CHARGE TOTAL:	4,769.97CR			
				EFT TOTAL:	8,616.82CR			
				BANK-DRAFT TOTAL:	28,998.16CR			

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

CHECK DATE: 4/01/2024 THRU 4/30/2024  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:				460,870.71CR
				DEPOSIT	TOTAL:				434,608.51
				INTEREST	TOTAL:				0.00
				MISCELLANEOUS	TOTAL:				65,314.82CR
				SERVICE CHARGE	TOTAL:				4,769.97CR
				EFT	TOTAL:				8,616.82CR
				BANK-DRAFT	TOTAL:				28,998.16CR



## MEMO

To: Board of Directors  
From: Trish Wilkinson, Accounting Supervisor  
Date: May 14, 2024  
RE: Accounting Supervisor's Report April 2024

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### Finance

#### Transfer In/Out

- No transfers to report

#### Budget

- 04/09/2024 Fiscal year 2024/2025 first draft budget was presented to the Finance Committee for review and discussion.
- Significant budget updates as follows:

3.5% COLA

Water/Sewer Stormwater CIP Expense decreased from \$175,000 to \$121,875 and moved from Risk Management expense account to the Disaster Mitigation expense account.

SEWER CIP expenses decreased from \$578,000 to \$433,875.

WATER CIP expenses increased from \$4,854,345 to \$5,609,430 mainly due to the progression of the Tank 4 project.

The Water Reliability expenses will be fully funded with the 75% FEMA reimbursements and the remaining 25% will be withdrawn from the Water Bond 2023A Fund. Leaving a healthy reserve in the Fund 320 Water CIP account and an approximate 2.5M balance in the Water Bond Fund 223 account in the event the Tank 4 project needs additional CSD funding.

- 05/14/2024 Fiscal year 2024/2025 second draft presented with changes stated above.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
SEWER ENTERPRISE FUND**

5/9/2024  
1:06 PM

<b>SEWER ENTERPRISE FUND REVENUE</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
120-4020 PERMIT & INSPECTION FEES	1,000	100	(900)	500
120-4036 DEVELOPER SEWER FEES	-	-	-	
120-4040 LIEN RECORDING FEES	-	-	-	-
120-4045 AVAILABILITY FEES	7,181	8,206	1,025	9,000
120-4050 SALES OF RECLAIMED WATER	168,451	130,234	(38,217)	183,611
120-4111 COMMERCIAL SEWER USE	85,538	73,976	(11,562)	85,538
120-4112 GOVERNMENT SEWER USE	1,200	1,284	84	1,200
120-4116 SEWER USE CHARGES	1,913,136	1,599,519	(313,617)	2,059,031
120-4210 LATE FEE 10%	25,000	34,893	9,893	32,000
120 4300 MISC INCOME	500	93	(407)	500
120-4310 OTHER INCOME	2,000	13,134	11,134	500
120-4320 FEMA/CalOES Grants	-	-	-	-
120-4325 GRANTS	-	41,062	41,062	121,875
120-4550 INTEREST INCOME	1,200	2,882	1,682	3,000
120-4580 TRANSFER IN - FUND 314 CIP	176,733	-	(176,733)	433,875
120-4955 GAIN/LOSS	-	750	750	-
<b>TOTAL REVENUE</b>	<b>2,381,939</b>	<b>1,906,132</b>	<b>(475,807)</b>	<b>2,930,629</b>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
SEWER ENTERPRISE FUND**

5/9/2024  
1:06 PM

<b>SEWER ENTERPRISE FUND OPERATION EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
120-5-10-5010 ADMIN SALARY & WAGES	290,119	240,615	49,504	304,914
120-5-30-5010 FIELD SALARY & WAGES	282,584	263,687	18,897	292,691
120-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,692	309	3,000
120-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	90,670	68,801	21,869	109,409
120-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	135,264	94,585	40,679	121,533
120-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	58	173	230
120-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	60,245	54,219	6,026	70,537
120-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	56,387	53,854	2,533	64,516
120-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	2,213	287	2,500
120-5-00-5024 WORKERS' COMP INSURANCE	18,613	18,613	-	35,000
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533	7,806	10,727	19,007
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242	35,189	9,053	59,752
120-5-00-5040 ELECTION EXPENSE	2,500	-	2,500	2,500
120-5-00-5060 GASOLINE, OIL & FUEL	30,000	14,108	15,892	30,000
120-5-00-5061 VEHICLE MAINT	26,415	27,875	(1,460)	30,000
120-5-00-5062 TAXES & LICENSE	800	327	473	800
120-5-10-5063 ADMIN CERTIFICATIONS	500	-	500	500
120-5-30-5063 FIELD CERTIFICATIONS	1,500	519	981	1,500
120-5-00-5074 PROPERTY/LIABILITY INSURANCE	132,676	132,676	-	157,500
120-5-00-5075 BANK FEES	35,000	25,483	9,517	35,000
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	13,000	16,096	(3,096)	14,000
120-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,820	1,180	4,000
120-5-30-5090 FIELD OFFICE SUPPLIES	1,000	715	285	1,000
120-5-00-5092 POSTAGE & SHIPPING	9,000	7,308	1,692	10,000
120-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-
120-5-00-5121 LEGAL SERVICES	20,000	21,483	(1,483)	20,000
120-5-00-5122 ENGINEERING SERVICES	75,000	37,602	37,398	75,000
120-5-00-5123 OTHER PROFESSIONAL SERVICE	2,910	3,944	(1,034)	37,000
120-5-00-5125 OPEB OBLIGATION	12,500	-	12,500	13,000
120-5-00-5126 AUDIT SERVICES	7,500	6,475	1,025	7,500
120-5-00-5130 PRINTING & PUBLICATION	8,000	5,286	2,714	8,000
120-5-00-5135 NEWSLETTER	1,000	455	545	1,000
120-5-00-5145 EQUIPMENT RENTAL	6,500	4,185	2,315	6,500
120-5-00-5148 OPERATING SUPPLIES	85,000	67,231	17,769	90,000
120-5-00-5150 REPAIR & REPLACE	183,800	200,850	(17,050)	185,000
120-5-00-5155 MAINT BLDG & GROUNDS	12,000	10,415	1,585	15,500
120-5-00-5156 CUSTODIAL SERVICES	17,500	13,087	4,413	18,500
120-5-00-5157 SECURITY	1,000	882	118	5,000
120-5-00-5160 SLUDGE DISPOSAL	42,000	37,260	4,740	50,000
120-5-10-5170 ADMIN TRAVEL MILEAGE	5,000	5,011	(11)	5,000
120-5-30-5170 FIELD TRAVEL MILEAGE	5,000	2,731	2,269	5,000



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
SEWER ENTERPRISE FUND**

5/9/2024  
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<b>SEWER ENTERPRISE FUND OPERATION EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
120-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	916	(716)	2,000
120-5-10-5175 ADMIN EDUCATION/SEMINARS	5,000	1,157	3,843	5,000
120-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	1,281	2,719	4,000
120-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	-	1,500	5,000
120-5-40-5176 DIRECTOR TRAINING	3,600	-	3,600	3,600
120-5-10-5179 ADM MISC EXPENSE	800	1,089	(289)	1,200
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000	50,000	-	50,000
120-5-00-5191 TELEPHONE	18,000	16,633	1,367	18,000
120-5-00-5192 ELECTRICITY	155,000	137,568	17,432	155,000
120-5-00-5193 OTHER UTILITIES	3,500	2,693	807	3,500
120-5-00-5194 IT SERVICES	35,000	14,834	20,166	35,000
120-5-00-5195 ENV/MONITORING	50,000	44,673	5,327	50,000
120-5-00-5196 RISK MANAGEMENT	-	-	-	-
120-5-00-5198 ANNUAL OPERATING FEES	26,000	25,885	115	27,000
120-5-00-5310 EQUIPMENT - FIELD	1,200	-	1,200	1,200
120-5-00-5311 EQUIPMENT - OFFICE	1,200	1,554	(354)	1,200
120-5-00-5312 TOOLS - FIELD	1,500	-	1,500	-
120-5-00-5315 SAFETY EQUIPMENT	3,500	4,083	(583)	3,500
120-5-00-5317 COVID-19	7,500	257	7,243	-
120-5-00-5545 RECORDING FEES	250	164	86	250
120-5-00-5580 TRANSFER OUT USDA SOLAR DEBT	32,205	32,158	48	32,200
120-5-00-5580 TRANSFER OUT SMP GRANT REIMB FUND 314				121,875
120-5-00-5590 NON-OPERATING OTHER	-	-	-	-
120-5-00-5600 CONTINGENCY				-
<b>TOTAL OPERATION EXPENDITURES</b>	<b>2,143,443</b>	<b>1,822,098</b>	<b>321,298</b>	<b>2,399,215</b>

<b>CAPITAL - PROJECTS &amp; EQUIPMENT EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
120-5-70-7102 VEHICLES	-	-	-	-
120-5-70-71XX EQUIPMENT	-	-	-	-
120-5-70-7201 REGULATORY COMPLIANCE	25,000	12,119	12,881	25,000
120-5-70-7202 DISASTER MITIGATION	183,500	32,909	150,591	351,875
120-5-70-7203 DISASTER RECOVERY	-	-	-	-
120-5-70-7205 RISK MANAGEMENT	30,000	-	30,000	52,000
120-5-70-7206 RECORDS RETENTION	-	-	-	5,000
<b>TOTAL CAPITAL - PROJECTS &amp; EQUIPMENT EXPENDITURES</b>	<b>238,500</b>	<b>45,027</b>	<b>193,473</b>	<b>433,875</b>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
SEWER ENTERPRISE FUND**

5/9/2024  
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<b>SEWER</b>			
<b>Revenue</b>	<b>CSD Proposed</b>	<b>NBS Proposed</b>	<b>Difference</b>
Sewer Use	2,145,768	2,127,589	18,179
Reclaimed	183,611	183,611	-
Non-Rate Revenue	42,500	28,786	13,714
FEMA-CalOES/Grants	121,875		
Interest	3,000	5,296	(2,296)
Transfer In - FUND 314	433,875	-	433,875
<b>Total Revenue</b>	<b>2,930,629</b>	<b>2,345,282</b>	<b>463,472</b>

<b>SEWER</b>				
<b>Operational Expenses</b>		<b>CSD Proposed</b>	<b>NBS Proposed</b>	<b>Difference</b>
<b>Salary</b>	<b>Benefits</b>			
600,605	444,984	1,045,590	994,800	50,790
<b>All Other Operational Expenses</b>		<b>1,353,625</b>	866,413	487,212
<b>Sub Total Operational Expenses</b>		<b>2,399,215</b>	<b>1,861,213</b>	<b>538,002</b>
<b>Debt - USDA Solar Loan</b>		<b>32,200</b>	<b>32,095</b>	<b>105</b>
<b>Total Expenses</b>		<b>2,431,415</b>	<b>1,893,308</b>	<b>538,107</b>
<b>Balance Revenue minus Expenses</b>		<b>499,215</b>	<b>451,974</b>	<b>635,359</b>

<b>SEWER</b>		
<b>CIP</b>	<b>CSD Proposed</b>	<b>NBS Proposed</b>
<b>Total CIP Expenses</b>	<b>433,875</b>	<b>257,500</b>
<b>Minus Revenue Balance</b>	<b>499,215</b>	<b>-</b>
<b>Difference Transferred to Reserves</b>	<b>65,340</b>	

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
WATER ENTERPRISE FUND**

5/9/2024  
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<b>WATER ENTERPRISE FUND REVENUE</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
130-4035 RECONNECT FEES	12,000	14,765	2,765	15,000
130-4036 DEVELOPER FEES WATER	-	-	-	-
130-4038 COMM WATER METER INSTALL	-	-	-	-
130-4039 WATER CONNECTION FEE (METER ONLY)	1,645	1,966	321	1,645
130-4040 LIEN RECORDING FEES	1,200	1,707	507	1,200
130-4045 AVAILABILITY FEES	28,000	32,705	4,705	32,000
130-4110 COMMERCIAL WATER USE	142,776	105,472	(37,304)	168,824
130-4111 BULK WATER SALES	32,000	72,064	40,064	32,000
130-4112 GOVERNMENT WATER USE	6,500	7,864	1,364	7,400
130-4115 WATER USE CHARGES	2,865,024	2,450,093	(414,931)	3,093,684
130-4210 LATE FEE	57,000	55,877	(1,123)	57,000
130 4215 RETURNED CHECK FEE	1,000	1,150	150	1,000
130-4300 MISC INCOME	1,500	292	(1,208)	1,500
130-4310 OTHER INCOME	100	12,715	12,615	100
130-4320 FEMA/CalOES GRANTS	2,689,985	820,192	(1,869,793)	3,875,666
130-4325 GRANTS	413,689	16,834	(396,855)	121,875
130-4330 HYDRANT METER USE DEPOSIT	-	3,240	3,240	3,240
130-4550 INTEREST INCOME	1,816	4,323	2,507	5,985
130-4580 TRANSFER IN - WATER BOND FUND 223	840,000	1,212,975	372,975	1,291,889
130-4955 GAIN/LOSS	-	750	750	
<b>TOTAL REVENUE</b>	<b>7,094,235</b>	<b>4,814,984</b>	<b>(2,279,251)</b>	<b>8,710,008</b>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
WATER ENTERPRISE FUND**

5/9/2024  
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<b>WATER ENTERPRISE FUND OPERATION EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
130-5-10-5010 ADMIN SALARY & WAGES	290,119	240,615	49,504	304,914
130-5-30-5010 FIELD SALARY & WAGES	282,584	237,086	45,498	292,691
130-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,691	309	3,000
130-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	90,670	68,800	21,870	109,409
130-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	135,264	94,488	40,776	121,533
130-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	58	173	230
130-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	60,245	54,219	6,026	70,537
130-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	56,387	50,086	6,301	64,516
130-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	2,213	287	2,500
130-5-00-5024 WORKERS' COMP INSURANCE	18,613	18,613	-	35,000
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533	7,806	10,727	19,007
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242	35,189	9,053	59,752
130-5-00-5040 ELECTION EXPENSE	2,500	-	2,500	2,500
130-5-00-5060 GASOLINE, OIL & FUEL	30,000	14,078	15,922	30,000
130-5-00-5061 VEHICLE MAINT	25,000	26,899	(1,899)	35,000
130-5-00-5062 TAXES & LICENSE	1,200	327	873	1,200
130-5-10-5063 ADMIN CERTIFICATIONS	200	-	200	200
130-5-30-5063 FIELD CERTIFICATIONS	800	120	680	1,000
130-5-00-5074 PROPERTY/LIABILITY INSURANCE	132,676	132,676	-	157,500
130-5-00-5075 BANK FEES	35,000	25,417	9,583	35,000
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000	34,756	(2,756)	35,000
130-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,719	1,281	4,000
130-5-30-5090 FIELD OFFICE SUPPLIES	1,000	816	184	1,000
130-5-00-5092 POSTAGE & SHIPPING	8,500	7,524	976	9,500
130-5-00-5110 CONTRACTUAL SERVICES	60,000	-	60,000	-
130-5-00-5121 LEGAL SERVICES	30,000	24,688	5,312	75,000
130-5-00-5122 ENGINEERING SERVICES	100,000	3,090	96,910	50,000
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000	25,964	(964)	25,000
130-5-00-5124 WATER RIGHTS - <b>GSA</b>	15,000	695	14,305	15,000
130-5-00-5125 OPEB OBLIGATION	-	-	-	13,000
130-5-00-5126 AUDIT SERVICES	7,500	6,475	1,025	7,500
130-5-00-5130 PRINTING & PUBLICATION	7,500	5,399	2,101	7,500
130-5-00-5135 NEWSLETTER	1,200	293	908	1,200
130-5-00-5140 RENT & LEASES	-	-	-	-
130-5-00-5145 EQUIPMENT RENTAL	35,000	7,685	27,315	35,000
130-5-00-5148 OPERATING SUPPLIES	7,500	7,384	116	10,000
130-5-00-5150 REPAIR & REPLACE	182,471	155,178	27,293	180,000
130-5-00-5155 MAINT BLDG & GROUNDS	15,000	7,950	7,050	15,500
130-5-00-5156 CUSTODIAL SERVICES	5,000	6,004	(1,004)	18,500
130-5-00-5157 SECURITY	5,000	456	4,544	5,000

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
WATER ENTERPRISE FUND**

5/9/2024  
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<b>WATER ENTERPRISE FUND OPERATION EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
130-5-10-5170 ADMIN TRAVEL MILEAGE	5,000	5,031	(31)	8,000
130-5-30-5170 FIELD TRAVEL MILEAGE	5,000	3,313	1,687	8,000
130-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	915	(715)	5,000
130-5-10-5175 ADMIN EDUCATION/SEMINARS	4,500	1,500	3,000	10,000
130-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	1,981	2,019	10,000
130-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	815	685	5,000
130-5-40-5176 DIRECTOR TRAINING	5,000	-	5,000	5,000
130-5-10-5179 ADM MISC EXPENSE	800	1,089	(289)	1,200
130-5-00-5191 TELEPHONE	17,000	16,302	699	19,000
130-5-00-5192 ELECTRICITY	220,000	191,713	28,287	220,000
130-5-00-5193 OTHER UTILITIES	3,600	2,692	908	4,000
130-5-00-5194 IT SERVICES	62,000	33,416	28,584	55,000
130-5-00-5195 ENV/MONITORING	20,000	12,651	7,349	20,000
130-5-00-5196 RISK MANAGEMENT	-	-	-	-
130-5-00-5198 ANNUAL OPERATING FEES	40,000	9,679	30,321	30,000
130-5-00-5310 EQUIPMENT - FIELD	1,000	-	1,000	1,000
130-5-00-5311 EQUIPMENT - OFFICE	1,000	1,554	(554)	1,000
130-5-00-5312 TOOLS - FIELD	2,000	-	2,000	-
130-5-00-5315 SAFETY EQUIPMENT	5,000	4,083	917	5,000
130-5-00-5317 COVID-19	7,500	257	7,243	-
130-5-00-5505 WATER CONSERVATION	5,000	4,993	7	7,500
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240	3,240	-	3,240
130-5-00-5545 RECORDING FEES	250	214	36	700
130-5-00-5580 TRANSFER OUT - Fund 218 CIEDB DEBT	132,273	129,462	2,811	138,144
130-5-00-5580 TRANSFER OUT - Fund 223 WATER BOND DEBT	-	52,422	-	271,625
130-5-00-5580 TRANSFER OUT - 70K x 12 to Fund 320	840,000	350,000	490,000	840,000
130-5-00-5580 TRANSFER OUT - FEMA REIMB Fund 320	-	818,168	-	3,875,666
130-5-00-5600 CONTINGENCY	-	-	-	-
<b>TOTAL OPERATION EXPENDITURES</b>	<b>3,021,784</b>	<b>2,927,044</b>	<b>1,073,031</b>	<b>7,397,265</b>

<b>CAPITAL - PROJECTS &amp; EQUIPMENT EXPENDITURES</b>	<b>Budget 7/1/2023</b>	<b>To Date 5/3/2024</b>	<b>Difference</b>	<b>Proposed 7/1/2024</b>
130-5-70-7102 VEHICLES	-	-	-	85,000
130-5-70-71XX EQUIPMENT	-	-	-	-
130-5-70-7201 REGULATORY COMPLIANCE	-	-	-	-
130-5-70-7202 DISASTER MITIGATION	23,500	32,909	(9,409)	351,875
130-5-70-7203 DISASTER RECOVERY	-	-	-	-
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512	1,576,920	4,640,592	5,167,555
130-5-70-7205 RISK MANAGEMENT	-	-	-	-
130-5-70-7206 RECORDS RETENTION	-	-	-	5,000
<b>TOTAL CAPITAL - PROJECTS &amp; EQUIPMENT EXPENDITURES</b>	<b>6,241,012</b>	<b>1,609,828</b>	<b>4,631,184</b>	<b>5,609,430</b>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
WATER ENTERPRISE FUND**

5/9/2024  
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<b>WATER</b>			
<b>Revenue</b>	<b>CSD Proposed</b>	<b>NBS Proposed</b>	<b>Difference</b>
Water Use	3,301,908	3,344,816	(42,908)
Non-Rate Revenue	112,685	73,209	39,476
FEMA-CalOES/Grants	3,997,541	-	3,997,541
Interest	5,985	5,985	-
Transfer In - FUND 233	1,291,889		
<b>Total Revenue</b>	<b>8,710,008</b>	<b>3,424,010</b>	<b>3,994,109</b>

<b>WATER</b>					
<b>Operational Expenses</b>		<b>CSD Proposed</b>	<b>NBS Proposed</b>	<b>Difference</b>	
<b>Salary</b>	<b>Benefits</b>				
600,605	444,984	1,045,590	1,030,553		15,037
<b>Water Rights</b>		15,000	55,839		(40,839)
<b>Repair &amp; Replace</b>		180,000	139,599		40,401
<b>Electricity</b>		220,000	162,365		57,635
<b>All Other Operational Expenses</b>		<b>811,240</b>	571,589		239,651
<b>Sub Total Operational Expenses</b>		<b>2,271,830</b>	<b>1,959,945</b>		<b>311,885</b>
<b>Debt - CIEDB</b>	<b>Diff Capacity Fee Fund 218</b>	138,144	169,355		(31,211)
<b>Debt - Water Bond</b>		<b>271,625</b>	-		<b>271,625</b>
<b>Total Expenses</b>		<b>2,681,599</b>	<b>2,129,300</b>		<b>552,299</b>
<b>Balance Revenue minus Expenses</b>		<b>6,028,410</b>	<b>1,294,710</b>		

<b>WATER</b>		
<b>CIP</b>	<b>CSD Proposed</b>	<b>NBS Proposed</b>
<b>Total CIP Expenses</b>	5,609,430	805,000
<b>Minus Water Reliability 25% Fund 223</b>	1,291,889	
<b>CIP Expense Balance</b>	4,317,541	
<b>Minus Water Reliability FEMA Reimbursements 75%</b>	3,875,666	
<b>CIP Expense Balance</b>	441,875	
<b>Minus Stormwater Grant 100%</b>	121,875	
<b>CIP Expense Balance Funded 320</b>	<b>320,000</b>	



# Hidden Valley Lake Community Services District Projects Update Report April / May 2024

## Backup Power Reliability Project

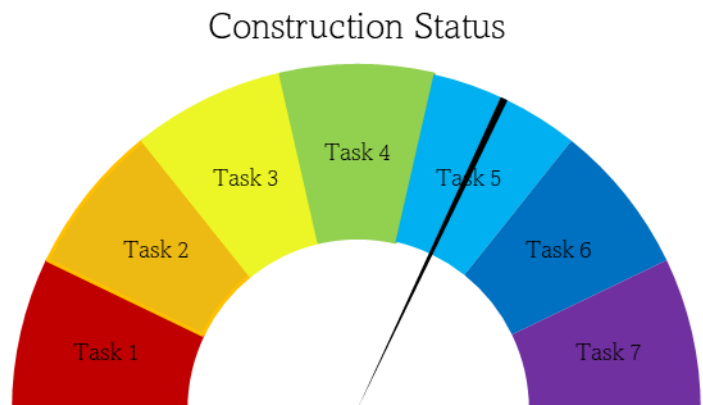
Quarterly reporting  
 4/15 Mobilization  
 Hartmann Gate removed  
 Hartmann Slab layout pivoted 90%  
 Greenridge slab discussion  
 9/11 MTS & Load bank delivery  
 10/1 Estimated Generator arrival  
 10/2 ATS delivery



Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q3 2022	10/15/2022	\$370.62	\$250.14	01/31/2023	108 Days
Q4 2022	01/10/2023	\$2,240.97	\$1,512.45	02/14/2023	35 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	05/05/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	09/07/2023	59 Days
Q3 2023	10/11/2023	\$65,053.91	\$43,905.54	11/16/2023	36 Days
Q4 2023	1/9/2024	\$10,990.76	\$7,417.77	2/7/24	28 Days
Q1 2024	4/15/2024	\$29,933,17			



- 1 Agency Coordination
- 2 Survey, permitting
- 3 Mobilization
- 4 Site prep
- 5 Demo, Ret Wall
- 6 Install Equip, fence
- 7 Paving, closeout





# Defensive Space and Ignition Resistant Construction Project

11/16/23 Bond Proceeds  
 1/9 FEMA RFI  
 1/19 FEMA RFI response  
 2/7 FEMA RFI additional documentation response  
 Bid specification review



Wellfield

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/06/2022	\$2,501.64	\$1,688.38	01/23/2023	109 Days
Q4 2022	01/10/2023	\$3,981.15	\$2,686.92	02/03/2023	24 Days
Q1 2023	04/10/2023	\$100,002.50	\$67,492.69	05/05/2023	25 Days
Q2 2023	7/10/2023	\$166,307.65	\$112,242.70	9/11/2023	63 Days
Q3 2023	9/18/2023	\$81,422.72	\$46,964.72	10/20/2023	32 Days

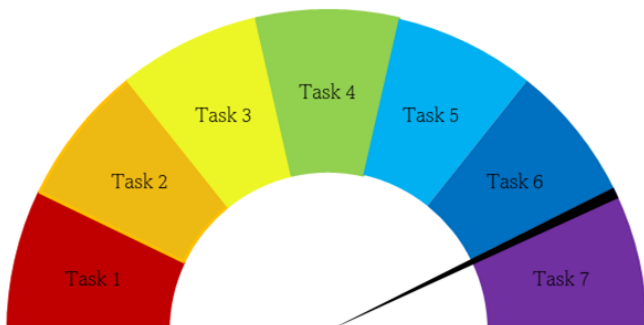


Unit 4 Tank



Little Peak Vegetation

Design Status



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





# Water System Storage Reliability Project

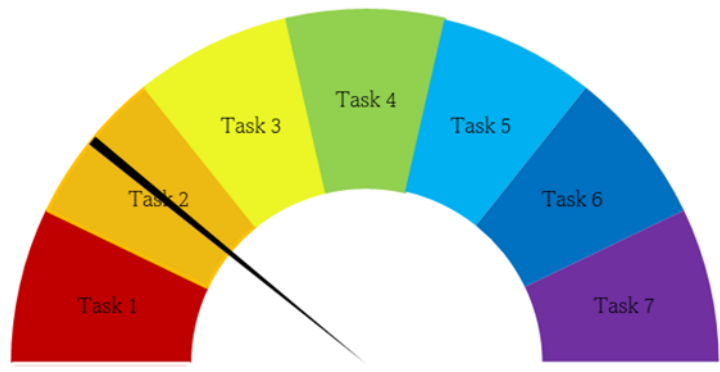
Flow meter discussion  
 Monthly pay request  
 Foundation discussion  
 Electrical undergrounding discussion  
 Excavation discussion

Quarterly Reports  
 Differing site conditions  
 Ports & clocking submittal  
 Outlet piping  
 5/6 Materials delivery  
 April pay request

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre-Award	10/21/2022	\$19,076.17	\$12,876.41	12/02/2022	42 Days
Q3 2022	10/21/2022	\$4,350.45	\$2,936.55	12/02/2022	42 Days
Q4 2022	01/06/2023	\$15,995.73	\$10,594.62	01/23/2023	17 Days
Q1 2023	04/11/2023	\$64,128.44	\$43,286.70	05/05/2023	24 Days
Q2 2023	7/10/2023	\$75,689.98	\$52,496.74	9/5/2023	57 Days
Q3 2023	10/10/2023	\$56,763.22	\$38,315.17	11/6/2023	27 Days
Q4 2023	1/9/2024	\$574,334.17	\$387,675.56	2/7/2024	28 Days
Q1 2024	4/15/2024	\$251,529.58			



Construction Status



- 1 Mobilization/Veg Mgmt
- 2 Grading, Piping, Fence
- 3 Tank 9A Construction
- 4 Tank 9 Demolition
- 5 Tank 9B Construction
- 6 Paving
- 7 Closeout

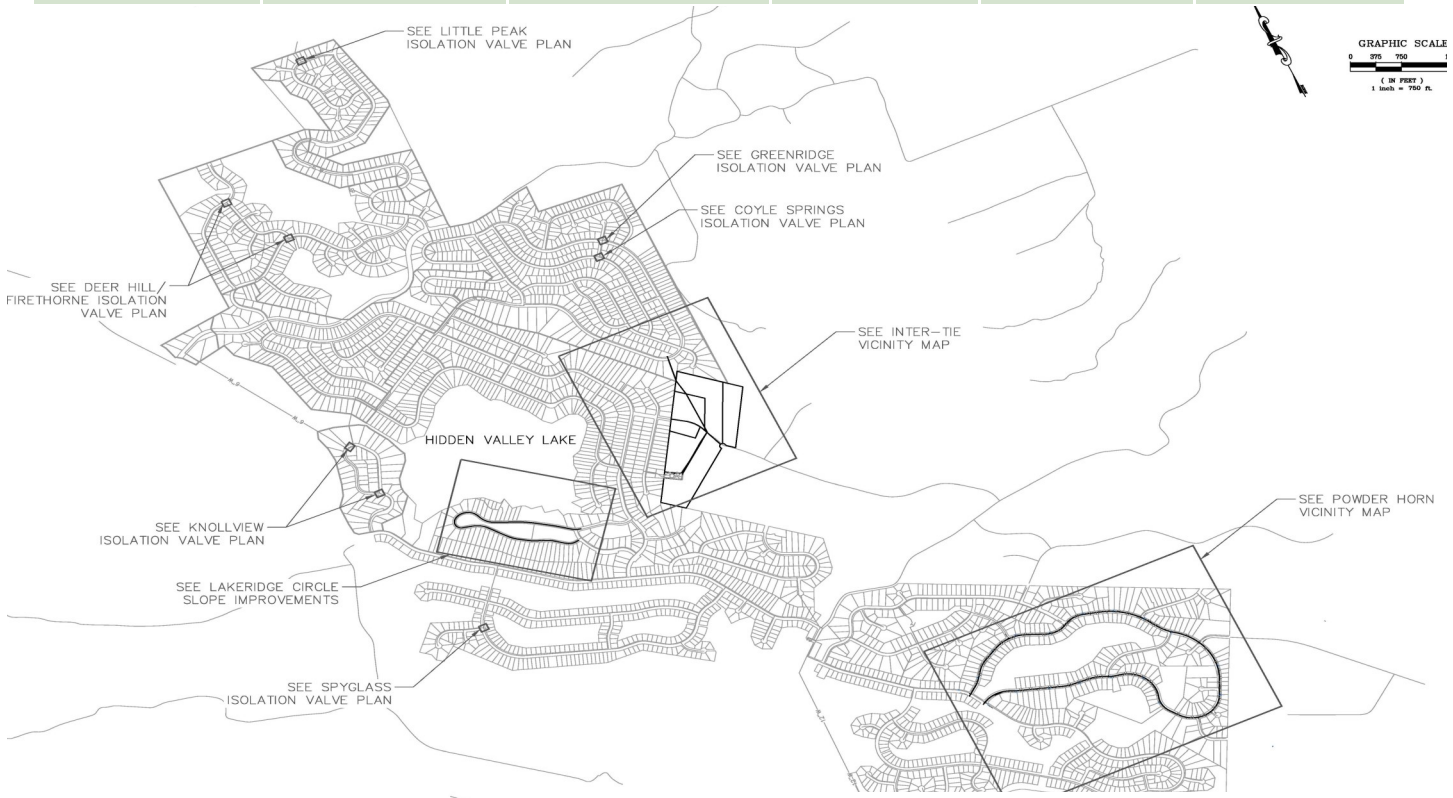


# Water Distribution Reliability Project

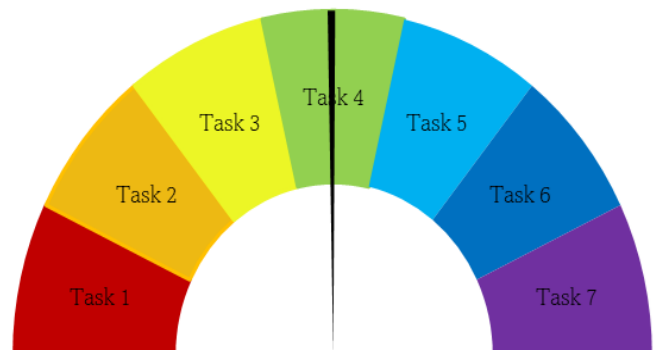
4/17 Environmental assessments  
 Quarterly reporting  
 4/29 30% Designs



Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q4 2022	01/10/2023	\$1,450.49	\$978.95	02/14/2023	35 Days
Q1 2023	04/08/2023	\$34,543.03	\$23,313.44	05/05/2023	27 Days
Q2 2023	7/10/2023	\$46,174.40	\$31,163.56	09/11/2023	63 days
Q3 2023	10/11/2023	\$44,243.75	\$29,860.55	11/6/2023	26 days
Q4 2023	1/10/2024	\$43,584.34	\$29,415.51	2/7/24	28 days
Q1 2024	4/15/2024	\$28,893.99			



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



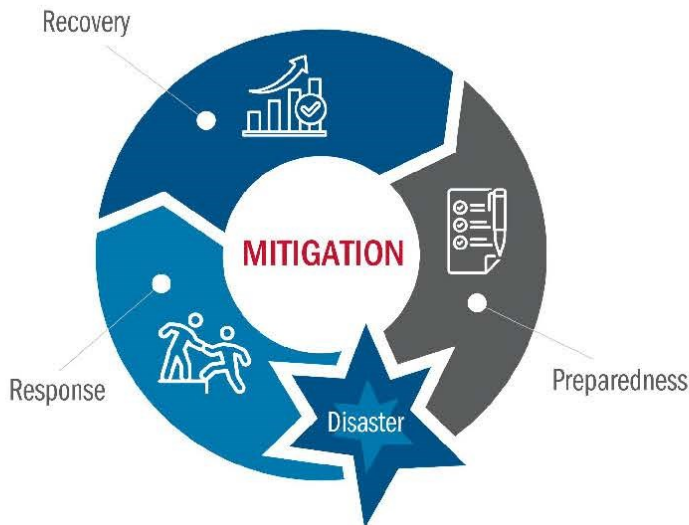


# LHMP Update Project

- 3/26 HMPC & Public kick-off meeting
- Quarterly Reporting
- Risk & Vulnerability assessment
- 7/10/24 HMPC & Public meeting #2

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q1 2024	4/15/2024	\$7,720.52			

*Hidden Valley Lake  
Community Services District  
Local Hazard Mitigation Plan  
March 2020*





## Other Project Updates

### **FLASHES**

- NDA discussion
- MIP application due 6/30/24
- Grant expense discussion
- CIP Budget planning
- 5/22 Ad Hoc meeting

### **SCADA**

- 5/3 WaterSmart Grant Application review
- USBR Application due 5/24
- CIP Budget planning

### **Stormwater Mitigation**

- CIP Budget planning
- 4/15 OPR APGP scope development
- 5/3 Pre-Application interest form
- 5/7 APGP application invite
- OPR APGP deadline 6/3/24

### **USDA Community Facilities Grant**

- Application cancelled

### **LNU Lighting Complex Fire Public Assistance**

- Project closeout

### **Budget**

- CIP Narrative



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

**DATE:** May 14, 2024

**AGENDA ITEM: DISCUSSION AND POSSIBLE RECOMMENDATION:** Consider Recommendation to Authorize the General Manager to enter into an Agreement with Kutak Rock Law Firm for General Financial Advisory Services

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**RECOMMENDATIONS:** Consider recommendation to Authorize the General Manager to enter into an Agreement with Kutak Rock Law Firm for General Financial Advisory Services

**FINANCIAL IMPACT:** Funds have been appropriated in Fund 130 (water enterprise fund) for general advisory services. Hourly rate \$550.00

**BACKGROUND:** Cyrus Torabi of the law firm of Stradling Yocca Carlson & Rauth represented the District as bond and disclosure counsel for the purpose of the 2023 water revenue bond. Mr. Torabi has recently announced he has recently moved to a new law firm, Kutak Rock LLP.

Kutak Rock has over 500 attorneys in about 20 offices nationwide, including over 100 public finance attorneys in its nationally ranked bond counsel practice.

An approved engagement letter will allow the District to continue services with Mr. Torabi on an as needed basis. Having an engagement letter approved in advance would allow Mr. Torabi to quickly respond to any questions that the District may have and ensure anything sensitive discussed is subject to attorney-client privilege.

**ATTACHMENTS:** Agreement for Legal Services

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April 15, 2024

**VIA EMAIL**

Hidden Valley Lake Community Services District  
Attention: Dennis White, General Manager  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
dwhite@hvlcsd.org

Re: Agreement for Legal Services – General Advisory

Dear Mr. White,

Thank you for the opportunity to provide legal services (the “**Legal Services**”) to Hidden Valley Lake Community Services District (the “**District**”). The Legal Services to which this letter (this “**Letter**”) relates consist of general advisory services in connection with debt and financing matters, including the tax aspects thereof, to be provided to the District from time to time upon the District’s request.

The purpose of this Letter is to describe the terms and conditions on which the District has engaged Kutak Rock LLP (the “**Firm**”) to provide the Legal Services. This Letter does not engage the Firm to represent the District with respect to any matters not specifically described herein. The District agrees that the Firm is not acting as the District’s general counsel and agrees not to identify the Firm as the District’s or general counsel or outside general counsel in any manner. Because of the limited scope of our engagement, we may not be aware of all legal and business issues related to the District or any of its affiliated entities. The District acknowledges that the Firm is acting as its legal counsel only with respect to the scope of the Legal Services described herein, and the District is not relying on the Firm for accounting, financial or related advice.

1. **Services to be Provided by Firm.** The Firm will provide legal advice relating to debt and financing matters from time to time upon the District’s request, and correspondence and interactions with applicable outside entities upon the District’s request.

2. **Entity Representation.** The Firm is being engaged by the District to provide advice to the District, as an entity, in connection with the Legal Services. While the Firm may be meeting and interacting with the District’s Board of Directors, senior administrative staff, managers, employees and other representatives of the District during the course of our provision of Legal Services, the Firm is not acting as legal counsel to any of these persons in their individual

capacities in connection with the Legal Services or otherwise. We encourage these individuals to seek separate legal counsel if necessary or relevant.

3. **Cooperation by District; Communications.** The District agrees to cooperate with the Firm as necessary to allow the Firm to provide competent legal representation with respect to the Legal Services. Among other things, the District agrees to provide the Firm with all documents and other relevant and material information needed by the Firm to provide the Legal Services. While the Firm will provide the District with the Firm's recommendations as to courses of action available to the District, the District retains the right to make the final decision with respect to any issue about which the Firm provides the Legal Services.

We understand that the Firm is to report to and take direction from Mr. Dennis White, General Manager, and other individuals reporting to Mr. White for this engagement. If you should prefer that the Firm report to another person or persons, please let us know.

Unless we hear differently from you, the Firm may communicate with you and other representatives of the District by electronic mail, mobile phone or similar electronic devices, provided that confidential documents shall be transferred by Microsoft OneDrive. You and other representatives of the District are welcome to communicate with us by electronic mail or mobile phone or such similar electronic devices. Please remember that these forms of communication may not be secure and that you should avoid sending sensitive or confidential communications in this way unless they are encrypted adequately. The District's privacy and confidentiality are important to the Firm, but we cannot guarantee the privacy or confidentiality of any information sent by you or other representatives of the District by means of these forms of communication.

4. **Kutak Rock Team.** Our goal is to provide the District with high-quality legal services in a timely and cost-efficient manner. Cyrus Torabi, as a partner in the Firm's Public Finance practice, will be the primary contact for the Legal Services. Mr. Torabi will be assisted by Mr. Matthias M. Edrich, a partner in the Firm's Public Finance Tax practice, and by one or more other partners, associates, lawyers and paralegals, as necessary. Each member of the Firm's team will strive to make themselves available on a timely basis to answer questions and discuss issues pertaining to the Legal Services, in a manner that aims to reduce legal time and costs to the District.

5. **Fee Arrangement.** The District agrees to pay the Firm for the legal services performed by the Firm in connection with this engagement at a blended hourly rate of \$550 for partners and "of counsel" attorneys. We normally record time in one-tenth of an hour (six-minute) intervals for actual time spent on a matter, including, if appropriate, required travel time. In addition, other attorneys and paralegals may be involved in the Legal Services, and their time will be billed at their standard hourly rates, which range from \$265 - \$445 for associates and \$175 - \$275 for paralegals. These standard billing rates are subject to periodic adjustment, and such adjustments may occur during the course of our representation. We will notify you in writing of

any change in applicable billing rates that occur during the course of the Firm's engagement for this matter.

6. **Retainer.** We will not require a retainer from the District for this engagement, although should the nature or scope of our engagement change, we reserve the right to request a retainer.

7. **Costs, Expenses and Disbursements.** The District agrees to reimburse the Firm for costs, expenses and disbursements the Firm incurs in connection with our engagement for the Legal Services as described on Exhibit A. Our disbursements will be separately itemized on each invoice we provide to the District for our legal services. We reserve the right to require the District to pay directly any significant expenses, such as filing and registration fees.

8. **Billing and Payment.** We will bill for our services monthly, and they will become due and payable, at the end of each calendar month (for time incurred during the prior calendar month). Fees may be paid by check or wire transfer pursuant to the instructions set forth on our invoices. We will not bill for time spent prior to the date on which the District signs and returns this letter. Please feel free to contact me directly if you have questions about any of our statements or would like to know the amount of fees and disbursements that have been recorded on our accounting system but not yet billed.

9. **Concurrent Representation.** Because of the nature and scope of the Firm's legal practice, we are, from time to time, asked to concurrently represent one client in a particular case or matter and another client in a different matter. If, in our professional judgment, the representation of one client will not be directly adverse to the representation of another client, we can undertake the concurrent representation without any effect on the other responsibilities we have to either client. The Firm also represents clients in competing or similar businesses. You acknowledge that you do not consider such concurrent representation, in unrelated matters where the interests of the clients are not directly adverse, to be inappropriate. In addition, because we represent many other clients throughout the United States of America, we cannot institute litigation against these clients. If representation of the District's interests in connection with the Legal Services would require such action, we reserve the right to either withdraw from representation of the District or, after consultation with you, refer that particular litigation matter to other counsel to handle.

10. **Subpoena, Depositions and Related Matters.** If we are required to respond to a subpoena of our records relating to services we have performed for the District in connection with the Legal Services, or to testify by deposition or otherwise concerning such services, we will first consult with you as to whether you wish to supply the information demanded or assert the District's attorney-client privilege to the extent that the District may properly do so. The District agrees to reimburse us for our time and expenses incurred in analyzing and responding to any such demand, including review of records, appearing at depositions or hearings and otherwise litigating issues raised by the request.



11. **Discharge and Withdrawal.** The District may terminate our engagement as its legal counsel in connection with the Legal Services by notifying the Firm thereof in writing. Similarly, the Firm may withdraw as legal counsel to the District in connection with the Legal Services and terminate this engagement by notifying you thereof in writing. In either event, the District will be required to pay all of the Firm's fees for services rendered and expenses incurred through the date of termination. All fees and expenses will be due and payable on the date of termination, with late charges, if any.

12. **Document Retention.** After the Firm's services conclude, the Firm will, upon the District's request, deliver the District's files to District, along with any District funds or property in the Firm's possession. Otherwise, all such documents will thereafter be destroyed in accordance with our established document retention policy.

13. **Completion of Matter.** After completion of the Legal Services or earlier termination of our representation of the District in connection with such Legal Services, we will not continue to review matters or update the District concerning legal developments, such as changes in applicable laws or regulations, that may be relevant to the Legal Services unless you specifically request in writing that we do so. If you do ask us to review a specific matter on which we have previously worked, we will consider that a new representation.

14. **No Guarantee.** We will perform our professional services for the District to the best of our ability, but we cannot make and have not made any guarantees regarding the outcome of our work in connection with the Legal Services.

15. **Entire Agreement; Amendment.** This Letter contains the entire agreement between the District and the Firm regarding the professional legal representation described herein. Except for the periodic fee adjustments described herein, the agreements in this Letter may be amended only in writing signed by the District and the Firm.

16. **No Third-Party Beneficiaries.** This Letter is an agreement between the District and the Firm, and neither this Letter nor the performance of the terms hereof create any rights in any other person. There are no third-party beneficiaries to this Letter.

17. **Applicable Law.** This Letter will be construed, interpreted and governed by the laws of the State of California without regard to the principles of conflicts of law.

If this Letter correctly sets forth the terms of our engagement and is acceptable to the District, please have an authorized signatory of the District sign on the lines provided for their signature and return it to this office. You may deliver a countersigned copy of this Letter by email or other means of electronic transmission.

We look forward to working with you to provide the Legal Services. Throughout our representation, we want you and the District to be satisfied with the professional services we

# KUTAKROCK

Hidden Valley Lake Community Services District  
Page 5

perform on the District's behalf. Accordingly, we invite your inquiry if you have any questions concerning any aspect of our representation.

Very truly yours,

KUTAK ROCK LLP  
*/s/ Cyrus Torabi*  
Cyrus Torabi, Partner

The agreements in the foregoing Letter, including Exhibit A, attached hereto, have been read and approved as of the date set forth below.

HIDDEN VALLEY LAKE COMMUNITY  
SERVICES DISTRICT

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**EXHIBIT A  
TO ENGAGEMENT LETTER**

**KUTAK ROCK  
CURRENT CHARGES FOR DISBURSEMENTS**

Facsimiles	No charge
Reproduction Costs	No charge
Computer research	Direct cost
Long distance	No charge
Staff Overtime (unless extraordinary)	No charge
Postage	Direct cost
Other expenses such as messenger, filing fees, publication fees, etc.	Direct cost
Travel Costs	Direct cost

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

**DATE:** May 14, 2024

**AGENDA ITEM:** Recommend the Authorization of the General Manager to Contract with GinnLaw, P.C. for Legal Services Relating to the Water Storage Reliability Project.

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**RECOMMENDATIONS:**

Recommend the Authorization of the GM to Contract with GinnLaw, P.C. for Legal Services Relating to the Water Storage Reliability Project

**FINANCIAL IMPACT:**

Budgeted Item 130-5-00-5121

Fully refundable retainer: \$5,000

**BACKGROUND:**

The Water Storage Reliability Project, aka the Tank 9 Project, has been in active construction since September of 2023. To date, this project has accrued 44 Requests for Information (RFIs), and 16 Submittals. Expenditures have exceeded \$1M. This is a financially important project for the District, and has exhibited a significant amount of complexity. On occasion, that complexity requires legal advice.

From time to time, staff has contacted Bartkiewicz, Kronick, & Shanahan, PC for that legal advice and guidance. At this juncture, it is legal counsel Doug Coty's opinion that it would be in the District's best interest to contract with a firm more focused on construction contract law.

The attached contract will serve as the specialized legal support for the ongoing construction project.

District staff appreciates direction in this matter.

Encl: GinnLaw Attorney-Client Legal Services Agreement



GinnLaw, P.C.

Attorneys At Law

2950 Buskirk Avenue, Ste. 260  
Walnut Creek, CA 94597  
(925) 256-4466

**ATTORNEY-CLIENT LEGAL SERVICES AGREEMENT**

**PLEASE NOTE: YOU HAVE THE RIGHT TO HAVE THIS AGREEMENT REVIEWED BY INDEPENDENT LEGAL COUNSEL OF YOUR OWN CHOICE**

This is the written fee contract ("Agreement") that California law requires lawyers to have with their clients. GinnLaw, P.C., a California Professional Corporation (referred to in this agreement as "Law Firm," "we" or "our") will provide legal services to Hidden Valley Lake Community Services District, a California public water and wastewater agency (referred to in this Agreement as "Client" "you" or "your") in connection with its Water Storage Reliability Project contract with C.V. Larsen Company, and potential claims in association thereto.

**1. CONDITIONS.** This Agreement will not take effect, and we will have no obligation to provide legal services until you return a signed copy of this Agreement. In the event that this matter involves involvement in a lawsuit, arbitration and/or mediation, a retainer may be required to be deposited in Law Firm's Trust Account at any time during the course of litigation.

**2. RETAINER.** A retainer is used to secure Client's payment of legal services invoices. A retainer does not represent an estimate of the fees the costs that will be incurred in providing services to Client. The retainer is placed in the Law Firm's trustee account, and is returned at the conclusion of services provided, so long as full and timely payment of invoices has been received. In the event of non-payment of any outstanding invoices when due, all or a portion of the retainer will be withdrawn from the trustee account and applied to Client's outstanding balance, including any accrued interest, and Client hereby authorizes Law Firm to withdraw funds from Law Firm's trustee account to pay Law Firm's fees and costs within ten calendar days after the date a bill is sent to Client. If Law Firm receives a written objection from Client within seven days from the date the bill is sent to Client, Law Firm's right to withdraw the amount that is identified in Client's objection shall be deemed to be disputed, and Law Firm will not withdraw the disputed fees and/or costs from the Law Firm's trustee account. If Law Firm receives an objection from Client more than seven days after the date the bill is sent and after the funds have been withdrawn, Law Firm will not be required to redeposit the disputed fees and/or costs into the Law Firm's trustee account during the pendency of the dispute. Following notification of any withdrawal, Client will be obliged to replenish retainer the immediately upon notification from Law Firm. Client agrees to pay all deposits after the initial deposit within ten

days from Law Firm's notification. In the event there are funds from any retainer remaining in Law Firm's trustee account after Law Firm's final bill is satisfied, that money shall be promptly refunded to Client. Whenever the deposit is exhausted, Law Firm reserves the right to demand further deposits, each up to a maximum of \$10,000 at any time before a trial or arbitration date is set. Once a trial or arbitration date is set, Client will pay all sums then owing and deposit the Law Firm's fees estimated to be incurred in preparing for and completing the trial or arbitration, as well as the jury fees or arbitration fees, expert witness fees and other costs likely to be assessed. Those sums may exceed the maximum deposit.

The billing address for all invoicing to Client under this Agreement is as follows:

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

Telephone: (707) 987-9201

Invoices will be sent via email to \_\_\_\_\_

**3. SCOPE OF SERVICES.** You are hiring this Law Firm as your lawyer to represent you regarding the matters described above. The Law Firm will provide those legal services reasonably required to represent you. We will take reasonable steps to keep you informed of progress and to respond to your inquiries. The services provided by this Law Firm are presently limited to the matters described above. Unless you and the Law Firm make a different agreement in writing, this Agreement will govern all future services provided by this Law Firm for you.

PLEASE NOTE: This Law Firm does not provide legal advice concerning any form of taxation arising from the contemplated transaction, other tax matters, tax ramifications or implications. The legal advice of a lawyer specializing in taxation is recommended on such issues.

**4. CLIENT'S DUTIES.** You agree to be truthful, honest and forthcoming with representatives of this Law Firm, to cooperate with the Law Firm, to keep this Law Firm informed of any developments, to pay our bills promptly, including the bills of any service provider retained by you or on your behalf by Law Firm. You will respond promptly to our communications and provide any and all information requested. Client will provide all documents requested by Law Firm, including but not limited to all documents in electronic form, and shall provide such documents in the format requested by Law Firm. Under no circumstances will you withhold information from us that we request. You will provide us with prompt written notification of any change in your current residence address, business address, telephone number, email address and whereabouts, including but not limited to temporary relocations, vacations, absences, hospitalizations, or other circumstances that may affect our ability to contact you.

**5. LEGAL FEES AND BILLING PRACTICES.** You agree to pay by the hour at our prevailing rates for time spent on your matter by our legal personnel. Our current hourly rates

for legal personnel (and other billing rates) are set forth on the attached Rate Schedule. The Rate Schedule also provides for periodic increases.

We will charge you for the time we spend on telephone calls relating to your matter, including calls with you, consultants, service providers, witnesses, and other attorneys. We will charge you for the time we spend preparing legal papers, correspondence, emails and other documents. We will charge you for the time in which we are in court or attend meetings on your behalf. We will charge you for legal research that we perform. We will charge you for the selection, organization, copying, and assembly of documents. The legal personnel assigned to your matter will confer among themselves about your matter, as required. When they do confer, each person will charge for the time expended. There will be no charge for conferences that involve the training of personnel, or to familiarize someone who has taken over the responsibilities of another. We will charge for waiting time and for travel time, both local and out of town. If we use the services of an outside vendor to handle case documents in electronic form, you will be responsible for all costs and fees associated with that.

## **6. COSTS AND OTHER CHARGES.**

**a. In General.** We will incur various costs and expenses in performing legal services under this Agreement. You agree to pay for those costs and expenses in addition to the hourly fees. The costs and expenses commonly include fees fixed by law or assessed by public agencies, long distance telephone calls, conference calls, filing fees, court reporting or transcription fees, facsimile transmissions, messenger and other delivery fees, postage, parking, public transportation, and other travel expenses, photocopying, scanning, microfilming or other reproduction costs, clerical staff overtime, word processing charges (not regular secretarial services during normal business hours), charges for computer on-line time (i.e., Lexis, Westlaw, Internet or similar services) and other similar items. Except for the items listed on the Rate Schedule, all costs and expenses will be charged at our cost.

The Law Firm may request that you enter into agreements with, and provide payment directly to service providers, such as mediators, arbitrators, investigators, consultants, copy services or other vendors providing services on your behalf. You are obliged to comply with these requests, and to provide prompt payment of deposits and invoices from such service providers. Client shall provide copies of contracts and all payments made to such service providers to Law Firm. Law Firm will obtain Client's consent before incurring any costs in excess of \$5,000.

**b. Work by Lawyers and Legal Assistants.** The Law Firm strives to provide clients with cost-effective legal representation. To that end, less senior associates or legal assistants will assist as appears appropriate to the law firm, and in the best interests of the client. At times, lawyers may perform the functions that would normally be performed by a legal assistant. Under those circumstances, the lawyer will charge at the legal assistant rate. Lawyers or legal assistants performing secretarial work will not charge client for such services.

**c. Out of Town Travel.** You agree to pay transportation, meals, lodging and

all other costs of any necessary out-of-town travel by the Law Firm's representatives. You will also be charged the hourly rates for the time legal personnel spend travelling.

**d. Consultants and Investigators.** To aid in the preparation or presentation of your matter, it may become necessary to hire consultants or investigators. The Law Firm will not hire such persons unless you agree to pay their fees and charges. The Law Firm will select any consultants or investigators to be hired.

**7. BILLING STATEMENTS.** We will send you periodic statements for fees and costs incurred. Each statement will be due within 30 days of its date, subject to change if Client fails to pay invoices promptly. You may request a statement at intervals of no less than 30 days. If you do request a statement, the Law Firm will provide one to you within ten days. Late payments will bear interest at a rate of 2 percent per month. Client agrees to promptly review all bills rendered by Law Firm and to promptly communicate any objections, questions, or concerns about their contents. Client acknowledges that prompt payment of invoices is a material condition of this legal services agreement, and that failure to make prompt payment may result in this law firm withdrawing from representing Client.

**Please read these Terms and Conditions.**

<b>GINNLAW, PC DISCLOSURES</b>	
<b>Annual percentage rate (APR) on unpaid balances</b>	24% per annum, or 2 % per month.
<b>Grace period for payment of balances for purchases</b>	Not less than 30 days if you pay your total new balance in full each billing period by the due date.
<b>Method of computing the balance.</b>	Outstanding balance on all invoices.
<b>Annual fees</b>	None.
<b>Minimum finance charge</b>	\$0.50

Law Firm may change the above rates, fees, and other cost information at any time in accordance with applicable law, and thirty days notification to Client.

Law Firm allocates your payments and credits to pay off oldest balances first.

**8. CLIENT APPROVAL NECESSARY FOR SETTLEMENT** Attorney will not make any settlement or compromise of any nature of any of Client's claims without Client's prior



approval. Client retains the absolute right to accept or reject any settlement.

**9. DISCHARGE AND WITHDRAWAL.** You may discharge this Law Firm at any time. We may withdraw with your consent or for good cause. Good cause includes your breach of any part of this Agreement, your failure to pay our invoices in a timely manner, your failure to pay invoices of service providers, your refusal to cooperate with us or to follow our advice on a material matter, or any fact or circumstance that would render our continuing representation unlawful or unethical. Please note that entities involved in litigation must be represented by legal counsel.

**10. CONCLUSION OF SERVICES.** When our services conclude, all unpaid charges will immediately become due and payable. Client agrees to cooperate in the prompt execution of all papers necessary to affect the Law Firm's withdrawal from any matter, and to either represent his or her self, or retain substitute counsel.

Client may have access to Client's case file at Law Firm's office at any reasonable time. At the end of the engagement, Client may request the return of Client's case file. If Client has not requested the return of Client's file, and to the extent Law Firm has not otherwise delivered it or disposed of it consistent with Client's directions, Law Firm will retain the case file for a period of 60 days, after which Law Firm is authorized by this agreement to have the case file destroyed. If Client would like Law Firm to maintain Client's case file for more than 60 days after the conclusion of Law Firm's services for Client on a given matter, a separate written agreement must be made between Law Firm and Client, which may provide for Client to bear the cost of maintaining the file. In the event Client requests that Law Firm transfer possession of Client's case file to Client or a third party, Law Firm is authorized to retain copies of the case file at Law Firm's expense. The case file includes correspondence, pleadings, deposition transcripts, experts' reports and other writings, exhibits, and physical evidence, whether in tangible, electronic or other form, and other items reasonably necessary to the client's representation.

**11. NON-DISCRIMINATION POLICY; DRUG FREE ENVIRONMENT.** This Law Firm respects the diversity of our culture, and will not unlawfully discriminate on the basis of race, gender, national origin or sexual orientation. The Law Firm and its personnel shall maintain a drug-free environment at the workplace, and at any location where the Law Firm is representing the client.

**12. PROFESSIONAL LIABILITY INSURANCE DISCLOSURE.** Under California law, lawyers are required to disclose in agreements such as this one whether they are covered by professional liability insurance. At present, the Law Firm has professional liability coverage in the sum of \$1 million per occurrence, \$1 million in the aggregate per year, with a \$10,000 deductible. The Law Firm will advise you if there are any changes in policy limits. A certificate of insurance will be made available upon request.

**13. DISCLAIMER OF GUARANTEE AND ESTIMATES.** Nothing in this Agreement and nothing in Law Firm's statements to Client will be construed as a promise or

guarantee about the outcome of the matter. Law Firm makes no such promises or guarantees. Law Firm's comments about the outcome of the matter are expressions of opinion only, are neither promises nor guarantees, and will not be construed as promises or guarantees. Any deposits made by Client, or estimate of fees given by Law Firm, are not a representation of a flat fee and will not be a limitation on fees or a guarantee that fees and costs will not exceed the amount of the deposit or estimate. Actual fees may vary significantly from estimates given. If, at any time, you have a concern or question regarding the legal services provided to you, please contact David Ginn directly.

**14. NO TAX ADVICE.** Law Firm has not been retained to provide Client with any tax advice concerning any of the services provided under this Agreement. Any documents prepared by Law Firm may have specific tax ramifications. To be sure Client understands and is certain of all the potential tax consequences, Client should consult with tax advisors regarding these matters.

**15. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY.** If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

**16. MODIFICATION BY SUBSEQUENT AGREEMENT.** This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both parties.

**17. EFFECTIVE DATE.** This Agreement will govern all legal services performed by Law Firm on behalf of Client commencing with the date Law Firm first performed services. The date at the beginning of the Agreement is for reference only. Even if this Agreement does not take effect, Client will be obligated to pay Law Firm the reasonable value of any services Law Firm may have performed for Client.

**18. GENERAL PROVISIONS.** The services provided to you are by lawyers qualified to practice in California. Lawyers cannot practice law in jurisdictions in which they are not licensed. Consequently, should the scope of legal services include an opinion based on the laws of another state, client agrees that no reliance will be placed on such opinion, and that client will retain independent counsel qualified in the appropriate jurisdiction prior to acting on any advice or counsel. This Agreement is to be performed primarily in County of Contra Costa, State of California. In the event of any dispute, the parties will make a good faith attempt to resolve their dispute through mediation prior to proceeding with any other action.

**19. LIEN ON PROCEEDS.** Law Firm has a lien on any and all claims that are the subject of Law Firm's representation under this Agreement. Law Firm's lien will be for any sums owing to Law Firm for any unpaid costs, or attorney's fees, at the conclusion of Law Firm's services. The lien will attach to any recovery Client may obtain, whether by arbitration award, judgment, settlement or otherwise. An effect of such a lien is that Law Firm may be able to compel payment of fees and costs from any such funds recovered on behalf of Client even if Law Firm has been discharged before the end of the case. In the event Law Firm withdraws from representing

Client without cause, Law Firm will not be entitled to any lien for fees. The lien will exist and attach to any recovery only for costs already advanced by Law Firm pursuant to Paragraph 6. Because a lien may affect Client's property rights, Client may seek the advice of an independent lawyer of Client's own choice before agreeing to such a lien. By initialing this paragraph, Client represents and agrees that Client has had a reasonable opportunity to consult such an independent lawyer and—whether or not Client has chosen to consult such an independent lawyer—Client agrees that Law Firm will have a lien as specified above.

\_\_\_\_\_ **(Client initials here)**

\_\_\_\_\_ **(Law Firm initials here)**

This Agreement consists of eight pages, including this page, the attached rate schedule, and the attached personal guarantee.

Agreed to on this \_\_\_\_ day of \_\_\_\_\_, 2024, in Walnut Creek, California.

LAW FIRM: GINNLAW, P.C., a California Professional Corporation

BY: \_\_\_\_\_

David W. Ginn, President

CLIENT: Hidden Valley Lake Community Services District

\_\_\_\_\_  
By: Dennis White

General Manager

**RATE SCHEDULE**

Lawyers

David W. Ginn	\$280.00 per hour
Associate Attorneys	\$240.00 per hour

Legal Assistants

Senior Legal Assistants	\$140.00 per hour
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Legal Assistants	\$105.00 per hour
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Case Clerks	\$45.00 per hour
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Copy Costs	\$ 00.10 per page
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Mileage	Applicable reimbursement rate used by Internal Revenue Service (presently 67 cents/mile)
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Changes in these rates will occur only following thirty days written notice to client, except mileage reimbursement, which will follow IRS reimbursement rates .