



**Hidden Valley Lake Community Services District  
Board of Directors Meeting  
Agenda  
Tuesday, October 19, 2021– 7:00 PM**

This Meeting Will Be Conducted With In Person Attendance In Accordance With County And State Covid Guidelines, Including Mask Requirements For All Those Attending In Person. Participation Will Also Be Available Via Video Conference.

Public participation is welcome and encouraged. You may also join this meeting via TEAMS. To join this meeting go to the [www.hvlcsd.org](http://www.hvlcsd.org) select the October 19, 2021, Regular Board Meeting select Join Microsoft Teams Meeting, Select Join on the web instead. Comments will be addressed by the Board President as related to the agenda item or during Public Comment.

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DATE: Tuesday October 19, 2021  
TIME: 7:00 p.m.  
PLACE: Hidden Valley Lake CSD  
Administration Office, Boardroom  
19400 Hartmann Road  
Hidden Valley Lake, CA

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) CONSENT CALENDAR
  - A. MINUTES: Approval of the September 15, 2021, Finance Committee Meeting Minutes.
  - B. MINUTES: Approval of the September 21, 2021, Board of Directors Meeting Minutes.
  - C. DISBURSEMENTS: Check # 038528 - # 038590 including drafts and payroll for a total of \$259,878.83.
- 6) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
  - Finance Committee
  - Personnel Committee
  - Emergency Preparedness Committee
  - Lake Water Use Agreement-Ad Hoc Committee
  - Trane Ad-Hoc Committee

Valley Oaks Project Sub-Committee

- 7) STAFF REPORTS (for information only, no action anticipated)  
Financial Report  
Administration/Customer Service Report  
ACWA State Legislative Committee  
Field Operations Report  
Projects Update  
General Managers Report
- 8) BOARD LIST OF PRIORITIES:
  - Underground Infrastructure - Water Mainlines
  - I&I
  - Tank 9
  - Generators
  - SCADA
- 9) DISCUSSION AND POSSIBLE ACTION: Discuss Innovative Alternatives for Underground Infrastructure
- 10) DISCUSSION AND POSSIBLE ACTION: Discuss GSA Options for the District
- 11) DISCUSSION AND POSSIBLE ACTION: Discuss the GM's Evaluation Form
- 12) DISCUSSION AND POSSIBLE ACTION: Review Revisions to the District's Employee Handbook
- 13) DISCUSSION AND POSSIBLE ACTION: Discussion and Provide Direction to staff regarding Other Post-Employment Benefits (OPEB) Policy
- 14) DISCUSSION AND POSSIBLE ACTION: Review and Update Strategic Plan (30 minutes allotted for discussion)
- 15) PUBLIC COMMENT
- 16) BOARD MEMBER COMMENT
- 17) ADJOURN

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



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
FINANCE COMMITTEE REPORT  
MEETING DATE:  
Wednesday September 15, 2021 – 12:30 P.M.**

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

Present were:

Director Jim Freeman  
Director Gary Graves  
General Manager, Dennis White  
Administrative Services Manager, Penny Cuadras

Attending Via Teleconference:  
Project Manager, Alyssa Gordon

Absent: Accounting Supervisor, Trish Wilkinson

**CALL TO ORDER**

The meeting was called to order at 12:35 PM by Director Freeman.

**APPROVAL OF AGENDA**

On a motion made by Director Graves and seconded by Director Freeman the Agenda was approved as presented.

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

The September 15, 2021, Finance Committee Agenda was approved as presented, by roll call vote.

**PRESENTATION:**

**Groundwater Management**

Alyssa Gordon, Project Manager provided a detailed presentation of the planning and performance of the monitoring wells.

**REVIEW and DISCUSS:**

**Monthly Financial Reports & Disbursements**

The Committee reviewed and discussed the financial reports for the period ending August 31, 2021. Staff addressed inquiries as presented by the committee.

**REVIEW and DISCUSS:**

**Projects Update**

Staff provided the Committee with an update on current and future projects.

**REVIEW and DISCUSS:**

**Drought Contingency Plan**

The Committee recommendation to the Board to approve the Drought Contingency plan by Resolution.

**REVIEW and DISCUSS:**  
**Earthquake Insurance**

The Committee requests staff re-evaluate following appraisal and additional quote including 8 miles of mainlines.

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

The Committee is glad to hear of FEMA Reimbursements and new grant opportunities for the District.

**ADJOURNMENT**

On a motion made by Director Graves and second by Director Freeman the Committee voted unanimously to adjourn the meeting.

No public Comment.

Roll Call Vote:

AYES: (2) Directors Graves and Freeman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to adjourn the meeting at 2:42 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES  
MEETING DATE: September 21, 2021 – 7:00 PM**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California. Video Conference was made available for the Public

Present were:

Director Jim Freeman  
Director Claude Brown  
Director Gary Graves  
Director Jim Lieberman  
Director Sean Millerick  
General Manager, Dennis White  
Administrative Services Manager, Penny Cuadras

Others Present Via Video Conference were:

Project Manager, Alyssa Gordon  
Morgan Biggerstaff, District Legal Counsel  
Jeff Berk, Principle, Major Programs Lead US West Region  
Ryan Doyle, Engineering Project Manager

**CALL TO ORDER**

The meeting was called to order at 7:01 P.M. by Director Freeman.

**APPROVAL OF AGENDA**

Director Graves moved to approve the September 21, 2021 Regular Board Agenda as presented. Seconded by Director Lieberman.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries unanimous to approve September 21, 2021, Regular Board Agenda as presented.

**CLOSED SESSION:**

**Conference with Real Property Negotiator as allowed pursuant to Government Code section 54956.8:**

**Property: APN#**

**142-401-07**

**013-060-05**

**014-270-10**

**014-280-19**

**Agency negotiator: Dennis White, General Manager**

**Negotiating parties: Trane International**

**Under negotiation: Price and Terms of Payment for Long-Term Lease**

Members of the Board, General Manager, Dennis White, Project Manager, Alyssa Gordon, Morgan Biggerstaff, District Legal Counsel, Jeff Berk, Principle, Major Programs Lead US West Region, Ryan Doyle, Engineering Project Manager

Entered into closed session at 7:02 PM.

**RECONVENE TO OPEN SESSION:** At 8:04 PM No reportable action.

**DISCUSS AND POSSIBLE ACTION:**

**Authorize the General Manager to enter into a Letter of Commitment with Trane for the FLASHES Project**

Director Millerick moved to authorize the General Manager to enter into a Letter of Commitment with Trane for the FLASHES Project. Seconded by Director Lieberman.

No Further Discussion.  
No Public Comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to authorize the General Manager to enter into a Letter of Commitment with Trane for the FLASHES Project.

**CONSENT CALENDAR**

Director Graves moved to approve the Consent Calendar, amending the August 10, 2021, Special Meeting Minutes. Seconded by Director Lieberman. The Board approved the following Consent Calendar as amended.

(A) MINUTES: Approval of the August 3, 2021, Special Meeting Minutes

(B) MINUTES: Approval of the August 10, 2021, Finance Committee Meeting Minutes.

(C) MINUTES: Approval of the August 12, 2021, Emergency Preparedness Committee Minutes.

(D) MINUTES: Approval of the August 17, 2021, Regular Board Meeting Minutes.

(E) DISBURSEMENTS: Check # 38461 - # 38527 including drafts and payroll for a total of \$720,551.84.

No Further Discussion.  
No Public Comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to approve the Consent Calendar as presented.

**BOARD COMMITTEE REPORTS**

Finance Committee: Met 9/15 will discuss as addressed on the agenda. Director Graves reminded the Board the GM evaluation is due, GM Evaluation form will go out to all Board Members for review for discussion at the October Board Meeting.

Personnel Committee: Have not met

Emergency Preparedness Committee: Met 8/12 Director Lieberman provided an overview of the meeting

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

Valley Oaks Sub-Committee: Project moving forward, and developer remains in contact with Coastland

Trane Energy Resilience Ad Hoc Committee: Have Not Met

**STAFF REPORTS**

Financial Report: Ca Governor extended water disconnections through December 31, 2021.

Disconnections on delinquent accounts are projected for February 2022.

Administration/Customer Services Report: No discussion

Field Operation Report: No Discussion

Projects Update: Alyssa Gordan, Project Manager provided a detailed report of projects and reimbursements

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

**DISCUSSION AND POSSIBLE ACTION:**

**Approve the Drought Contingency Plan**

The Board directed Staff to complete the Drought Contingency Plan and bring back to the Board for further discussion.

No further discussion.  
No public Comment.

**DISCUSSION AND POSSIBLE ACTION:**

**District Property & Liability Insurance and Earthquake Coverage**

The Board directed Staff to bring back a quote for earthquake coverage to include 31 feet of mainline.

No further discussion.  
No public comment.

**PUBLIC COMMENT**

No Public Comment.

**BOARD MEMBER COMMENT**

Members of the Board acknowledged staff for continued efforts and commitment to the District.

**ADJOURNMENT**

On a motion made by Director Brown and seconded by Director Lieberman the Board voted unanimously to adjourn the meeting at 9:22 PM by Roll Call Vote.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous, meeting was adjourned at 9:22 P.M.

\_\_\_\_\_  
Jim Freeman                              Date  
President of the Board

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	145.73
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,831.52
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	1,462.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.75
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	266.86
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	31,808.35
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,046.91
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	2,842.74
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	502.83
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,032.27
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	945.91
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	205.00
01-2526	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	149.69
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	201.28
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	1,100.00
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	166.52
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,262.50
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	125.00
01-2788	GHD			N		FUND TOTAL FOR VENDOR	2,517.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	4,368.92
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,301.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	468.75
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	26.25
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,317.15
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	60.15
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00



VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	142.41
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	4,235.93
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	183.37
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	12,735.83
01-2952	MACLEOD WATTS, INC.			N		FUND TOTAL FOR VENDOR	420.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,638.60
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	4,162.53
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	77.33
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,269.81
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	179.39
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,143.74
01-8	AT&T			N		FUND TOTAL FOR VENDOR	141.68
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	132.50
*** FUND TOTALS ***							91,574.70

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	748.67
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	145.73
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,818.11
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	1,528.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.74
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	266.85
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	31,808.33
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,048.01
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	2,697.30
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	502.82
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	2,224.25
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,837.14
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	945.90
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	205.00
01-2526	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	180.91
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	75.47
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	1,100.00
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	166.52
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	312.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	401.82
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	125.00
01-2788	GHD			N		FUND TOTAL FOR VENDOR	1,022.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	4,650.15
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	630.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	468.75
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	451.25

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	1,317.09
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	60.14
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	142.41
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	183.38
01-2952	MACLEOD WATTS, INC.			N		FUND TOTAL FOR VENDOR	420.00
01-2975	ENVIRONMENTAL PLANNING PA			N		FUND TOTAL FOR VENDOR	6,072.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,638.59
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	4,162.53
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	77.32
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,269.80
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	177.38
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,143.73
01-8	AT&T			N		FUND TOTAL FOR VENDOR	141.67
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	132.50
*** FUND TOTALS ***							80,256.26
*** REPORT TOTALS ***			171,830.96				171,830.96

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
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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 2075	AFLAC	183.37
120 2088	SURVIVOR BENEFITS - PERS	13.08
120 2089	WAGE ASSIGNMENTS	149.69
120 2090	PERS PAYABLE	2,609.83
120 2091	FIT PAYABLE	2,926.50
120 2092	CIT PAYABLE	1,329.08
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	544.63
120 2095	S D I PAYABLE	450.69
120 2099	DEFERRED COMP - 457 PLAN	468.75
120 5-00-5020	EMPLOYEE BENEFITS	1,223.27
120 5-00-5025	RETIREE HEALTH BENEFITS	2,599.72
120 5-00-5060	GASOLINE, OIL & FUEL	2,342.46
120 5-00-5061	VEHICLE MAINT	1,143.74
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	100.00
120 5-00-5092	POSTAGE & SHIPPING	690.54
120 5-00-5122	ENGINEERING SERVICES	2,543.75
120 5-00-5123	OTHER PROFESSIONAL SERVICES	420.00
120 5-00-5130	PRINTING & PUBLICATION	404.97
120 5-00-5145	EQUIPMENT RENTAL	321.80
120 5-00-5148	OPERATING SUPPLIES	17,618.44
120 5-00-5150	REPAIR & REPLACE	9,158.87
120 5-00-5155	MAINT BLDG & GROUNDS	324.99
120 5-00-5156	CUSTODIAL SERVICES	1,262.50
120 5-00-5191	TELEPHONE	405.43
120 5-00-5193	OTHER UTILITIES	266.86
120 5-00-5194	IT SERVICES	1,593.00
120 5-00-5195	ENV/MONITORING	2,301.00
120 5-00-5312	TOOLS - FIELD	303.68
120 5-00-5315	SAFETY EQUIPMENT	2,024.36
120 5-00-5545	RECORDING FEES	70.00
120 5-00-5590	NON-OPERATING OTHER	3.20
120 5-10-5010	SALARIES & WAGES	294.49
120 5-10-5020	EMPLOYEE BENEFITS	11,465.81
120 5-10-5021	RETIREMENT BENEFITS	1,920.86
120 5-10-5090	OFFICE SUPPLIES	174.02
120 5-10-5170	TRAVEL MILEAGE	745.85
120 5-30-5010	SALARIES & WAGES	246.64
120 5-30-5020	EMPLOYEE BENEFITS	14,576.62
120 5-30-5021	RETIREMENT BENEFITS	1,488.50
120 5-30-5022	CLOTHING ALLOWANCE	324.72
120 5-30-5170	TRAVEL MILEAGE	658.56
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	8.00
120 5-40-5030	DIRECTOR HEALTH BENEFITS	3,837.78

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

\*\* FUND TOTAL \*\* 91,574.70

130 1052	ACCTS REC WATER USE	748.67
130 2075	AFLAC	183.38
130 2088	SURVIVOR BENEFITS - PERS	12.96
130 2089	WAGE ASSIGNMENTS	180.91
130 2090	PERS PAYABLE	2,536.63
130 2091	FIT PAYABLE	2,950.74
130 2092	CIT PAYABLE	1,325.14
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	533.21
130 2095	S D I PAYABLE	441.25
130 2099	DEFERRED COMP - PLAN 457 PAYAB	468.75
130 5-00-5020	EMPLOYEE BENEFITS	1,223.26
130 5-00-5025	RETIREE HEALTH BENEFITS	2,599.72
130 5-00-5060	GASOLINE, OIL & FUEL	2,342.45
130 5-00-5061	VEHICLE MAINT	1,143.73
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	100.00
130 5-00-5092	POSTAGE & SHIPPING	690.53
130 5-00-5122	ENGINEERING SERVICES	1,473.75
130 5-00-5123	OTHER PROFESSIONAL SERVICES	420.00
130 5-00-5130	PRINTING & PUBLICATION	404.97
130 5-00-5145	EQUIPMENT RENTAL	319.79
130 5-00-5148	OPERATING SUPPLIES	501.25
130 5-00-5150	REPAIR & REPLACE	11,580.51
130 5-00-5155	MAINT BLDG & GROUNDS	324.99
130 5-00-5156	CUSTODIAL SERVICES	312.50
130 5-00-5191	TELEPHONE	405.41
130 5-00-5193	OTHER UTILITIES	266.85
130 5-00-5194	IT SERVICES	1,593.00
130 5-00-5195	ENV/MONITORING	630.00
130 5-00-5312	TOOLS - FIELD	303.66
130 5-00-5315	SAFETY EQUIPMENT	2,024.32
130 5-00-5505	WATER CONSERVATION	395.93
130 5-00-5545	RECORDING FEES	70.00
130 5-00-5590	NON-OPERATING OTHER	3.20
130 5-10-5010	SALARIES & WAGES	294.47
130 5-10-5020	EMPLOYEE BENEFITS	11,465.79
130 5-10-5021	RETIREMENT BENEFITS	1,920.79
130 5-10-5090	OFFICE SUPPLIES	203.99
130 5-10-5170	TRAVEL MILEAGE	745.80
130 5-30-5010	SALARIES & WAGES	234.99
130 5-30-5020	EMPLOYEE BENEFITS	14,576.58
130 5-30-5021	RETIREMENT BENEFITS	1,366.76
130 5-30-5022	CLOTHING ALLOWANCE	324.72
130 5-30-5170	TRAVEL MILEAGE	658.53
130 5-40-5010	DIRECTORS COMPENSATION	19.10

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 5-40-5020	DIRECTOR BENEFITS	8.00
130 5-40-5030	DIRECTOR HEALTH BENEFITS	3,837.78
130 5-70-7202	GENERATORS	6,072.00
	** FUND TOTAL **	80,256.26

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** TOTAL **	171,830.96
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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 :	9/01/2021 THRU 9/30/2021	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: SEPTEMBER 30TH, 2021

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>1,871,167.00</u>	<u>287,731.37</u>	<u>661,968.59</u>	<u>1,209,198.41</u>	<u>35.38</u>
TOTAL REVENUES	<u>1,871,167.00</u>	<u>287,731.37</u>	<u>661,968.59</u>	<u>1,209,198.41</u>	<u>35.38</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	960,501.00	66,265.19	273,330.35	687,170.65	28.46
ADMINISTRATION	445,691.00	34,912.90	130,495.24	315,195.76	29.28
FIELD	432,267.00	37,412.61	121,663.62	310,603.38	28.15
DIRECTORS	32,708.00	4,018.99	6,300.30	26,407.70	19.26
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>0.00</u>	<u>13,195.79</u>	<u>( 13,195.79)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,871,167.00</u>	<u>142,609.69</u>	<u>544,985.30</u>	<u>1,326,181.70</u>	<u>29.13</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	145,121.68	116,983.29	( 116,983.29)	0.00



120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	300.00	200.00	60.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	612.30	612.30	4,887.70	11.13
120-4050 SALES OF RECLAIMED WATER	138,000.00	19,464.96	79,727.39	58,272.61	57.77
120-4111 COMM SEWER USE	61,985.00	3,821.47	12,457.24	49,527.76	20.10
120-4112 GOV'T SEWER USE	1,200.00	498.50	498.50	701.50	41.54
120-4116 SEWER USE CHARGES	1,634,882.00	137,970.57	413,671.96	1,221,210.04	25.30
120-4210 LATE FEE	22,000.00	2,810.05	7,581.70	14,418.30	34.46
120-4300 MISC INCOME	2,500.00	3.20	645.01	1,854.99	25.80
120-4310 OTHER INCOME	2,600.00	0.00	0.00	2,600.00	0.00
120-4320 FEMA/CalOES GRANTS	0.00	122,549.23	122,549.23 (	122,549.23)	0.00
120-4325 GRANTS	0.00	0.00	23,865.00 (	23,865.00)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	2,000.00	1.09	60.26	1,939.74	3.01
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,871,167.00</b>	<b>287,731.37</b>	<b>661,968.59</b>	<b>1,209,198.41</b>	<b>35.38</b>

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	( 1,886.65)	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	10,100.00	0.00	10,049.34	50.66	99.50
120-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,949.79	1,949.79	6,239.21	23.81
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,342.46	5,106.40	14,893.60	25.53
120-5-00-5061 VEHICLE MAINT	18,000.00	1,143.74	3,300.76	14,699.24	18.34
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79	( 1,287.79)	101.81
120-5-00-5075 BANK FEES	21,000.00	2,514.22	6,994.61	14,005.39	33.31
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	100.00	384.50	10,615.50	3.50
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	690.27	906.44	6,093.56	12.95
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	12,000.00	0.00	955.00	11,045.00	7.96
120-5-00-5122 ENGINEERING SERVICES	50,000.00	2,543.75	6,329.38	43,670.62	12.66
120-5-00-5123 OTHER PROFESSIONAL SERVICE	20,000.00	420.00	3,220.00	16,780.00	16.10
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	404.97	457.68	4,542.32	9.15
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	321.80	783.15	4,216.85	15.66
120-5-00-5148 OPERATING SUPPLIES	48,000.00	17,618.44	22,621.68	25,378.32	47.13
120-5-00-5150 REPAIR & REPLACE	149,900.00	9,158.87	20,047.62	129,852.38	13.37
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	324.99	5,233.05	2,766.95	65.41
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	1,262.50	2,407.00	14,093.00	14.59
120-5-00-5157 SECURITY	600.00	0.00	0.00	600.00	0.00
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	16,087.50	28,912.50	35.75
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	12,000.00	954.84	2,828.78	9,171.22	23.57
120-5-00-5192 ELECTRICITY	95,000.00	19,842.30	40,564.24	54,435.76	42.70
120-5-00-5193 OTHER UTILITIES	2,500.00	266.86	533.72	1,966.28	21.35
120-5-00-5194 IT SERVICES	38,000.00	1,593.00	16,531.64	21,468.36	43.50
120-5-00-5195 ENV/MONITORING	35,000.00	2,301.00	5,586.00	29,414.00	15.96
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	5,000.00	0.00	0.00	5,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	3,000.00	0.00	0.00	3,000.00	0.00
120-5-00-5312 TOOLS - FIELD	1,500.00	303.68	579.15	920.85	38.61
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	2,024.36	2,515.13	984.87	71.86
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	70.00	70.00	180.00	28.00
120-5-00-5580 TRANSFERS OUT	178,462.00	0.00	25,000.00	153,462.00	14.01
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2021

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	960,501.00	66,265.19	273,330.35	687,170.65	28.46

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2021120-SEWER ENTERPRISE FUND  
ADMINISTRATION  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	292,584.00	20,603.16	76,066.88	216,517.12	26.00
120-5-10-5020 EMPLOYEE BENEFITS	84,855.00	11,465.81	17,850.91	67,004.09	21.04
120-5-10-5021 RETIREMENT BENEFITS	56,902.00	1,920.86	35,432.46	21,469.54	62.27
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	174.02	332.56	3,667.44	8.31
120-5-10-5170 TRAVEL MILEAGE	2,500.00	745.85	809.23	1,690.77	32.37
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
120-5-10-5179 ADM MISC EXPENSES	350.00	3.20	3.20	346.80	0.91
TOTAL ADMINISTRATION	445,691.00	34,912.90	130,495.24	315,195.76	29.28

120-SEWER ENTERPRISE FUND  
FIELD  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	244,081.00	17,254.29	62,268.63	181,812.37	25.51
120-5-30-5020 EMPLOYEE BENEFITS	128,742.00	16,171.72	23,003.53	105,738.47	17.87
120-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,488.50	33,624.83	16,819.17	66.66
120-5-30-5022 CLOTHING ALLOWANCE	2,000.00	1,839.54	1,839.54	160.46	91.98
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	268.53	1,231.47	17.90
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
120-5-30-5170 TRAVEL MILEAGE	500.00	658.56	658.56 (	158.56)	131.71
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	432,267.00	37,412.61	121,663.62	310,603.38	28.15

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2021120-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	807.45	2,192.55	26.92
120-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	24.00	206.00	10.43
120-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	3,741.84	5,468.85	18,709.15	22.62
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	32,708.00	4,018.99	6,300.30	26,407.70	19.26

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2021120-SEWER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6009 ACCESS RD	0.00	0.00	0.00	0.00	0.00
120-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
120-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2021

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 I & I	0.00	0.00	13,195.79 (	13,195.79)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>0.00</b>	<b>0.00</b>	<b>13,195.79 (</b>	<b>13,195.79)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,871,167.00</b>	<b>142,609.69</b>	<b>544,985.30</b>	<b>1,326,181.70</b>	<b>29.13</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>145,121.68</b>	<b>116,983.29 (</b>	<b>116,983.29)</b>	<b>0.00</b>

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



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2021

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,721,075.00</u>	<u>389,084.81</u>	<u>1,062,933.84</u>	<u>1,658,141.16</u>	<u>39.06</u>
TOTAL REVENUES	<u>2,721,075.00</u>	<u>389,084.81</u>	<u>1,062,933.84</u>	<u>1,658,141.16</u>	<u>39.06</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,809,209.00	33,494.10	190,131.42	1,619,077.58	10.51
ADMINISTRATION	444,891.00	34,942.78	130,525.23	314,365.77	29.34
FIELD	432,867.00	36,478.08	118,265.36	314,601.64	27.32
DIRECTORS	34,108.00	4,018.94	6,300.15	27,807.85	18.47
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>6,072.00</u>	<u>133,700.52</u>	<u>(133,700.52)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,721,075.00</u>	<u>115,005.90</u>	<u>578,922.68</u>	<u>2,142,152.32</u>	<u>21.28</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	274,078.91	484,011.16	( 484,011.16)	0.00

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	0.00	0.00	5,000.00	0.00
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	57,576.00	0.00	2,754.00	54,822.00	4.78
130-4040 LIEN RECORDING FEES	1,200.00	4,369.69	4,604.15 (	3,404.15)	383.68
130-4045 AVAILABILITY FEES	22,000.00	2,449.20	2,449.20	19,550.80	11.13
130-4110 COMM WATER USE	126,948.00	7,274.33	21,280.11	105,667.89	16.76
130-4112 GOV'T WATER USE	6,200.00	573.29	1,591.44	4,608.56	25.67
130-4115 WATER USE	2,462,899.00	246,886.08	760,382.04	1,702,516.96	30.87
130-4210 LATE FEE	32,000.00	4,913.92	13,800.28	18,199.72	43.13
130-4215 RETURNED CHECK FEE	200.00	50.00	100.00	100.00	50.00
130-4300 MISC INCOME	1,500.00	9.60	709.23	790.77	47.28
130-4310 OTHER INCOME	1,500.00	0.00	0.00	1,500.00	0.00
130-4320 FEMA/CalOES GRANTS	0.00	122,549.22	122,549.22 (	122,549.22)	0.00
130-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	6,480.00 (	6,480.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	4,052.00	9.48	97.65	3,954.35	2.41
130-4580 TRANSFER IN	0.00	0.00	126,136.52 (	126,136.52)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,721,075.00</b>	<b>389,084.81</b>	<b>1,062,933.84</b>	<b>1,658,141.16</b>	<b>39.06</b>

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	( 1,886.64)	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	10,100.00	0.00	10,049.34	50.66	99.50
130-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,949.79	1,949.79	6,239.21	23.81
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,342.45	5,106.37	14,893.63	25.53
130-5-00-5061 VEHICLE MAINT	12,500.00	1,143.73	2,315.74	10,184.26	18.53
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79	( 1,287.79)	101.81
130-5-00-5075 BANK FEES	21,000.00	2,514.22	6,994.00	14,006.00	33.30
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	100.00	1,562.50	26,437.50	5.58
130-5-00-5092 POSTAGE & SHIPPING	7,000.00	690.25	906.40	6,093.60	12.95
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	65,000.00	0.00	3,925.00	61,075.00	6.04
130-5-00-5122 ENGINEERING SERVICES	65,000.00	1,473.75	5,259.37	59,740.63	8.09
130-5-00-5123 OTHER PROFESSIONAL SERVICE	45,000.00	420.00	3,220.00	41,780.00	7.16
130-5-00-5124 WATER RIGHTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	404.97	457.67	7,042.33	6.10
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	10,000.00	319.79	781.14	9,218.86	7.81
130-5-00-5148 OPERATING SUPPLIES	5,000.00	501.25	730.35	4,269.65	14.61
130-5-00-5150 REPAIR & REPLACE	168,900.00	11,572.47	25,645.62	143,254.38	15.18
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	324.99	5,233.04	6,766.96	43.61
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	312.50	625.00	4,375.00	12.50
130-5-00-5157 SECURITY	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	954.82	2,828.72	8,171.28	25.72
130-5-00-5192 ELECTRICITY	178,000.00	5,072.00	8,282.76	169,717.24	4.65
130-5-00-5193 OTHER UTILITIES	2,500.00	266.85	533.70	1,966.30	21.35
130-5-00-5194 IT SERVICES	40,000.00	1,593.00	22,531.64	17,468.36	56.33
130-5-00-5195 ENV/MONITORING	17,000.00	630.00	5,009.00	11,991.00	29.46
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	33,000.00	0.00	0.00	33,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	1,500.00	303.66	579.13	920.87	38.61
130-5-00-5315 SAFETY EQUIPMENT	3,000.00	2,024.32	2,515.09	484.91	83.84
130-5-00-5505 WATER CONSERVATION	5,000.00	395.93	732.26	4,267.74	14.65
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	70.00	70.00	180.00	28.00
130-5-00-5580 TRANSFERS OUT	940,570.00	0.00	0.00	940,570.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2021

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,809,209.00	33,494.10	190,131.42	1,619,077.58	10.51

130-WATER ENTERPRISE FUND  
ADMINISTRATION  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	292,584.00	20,603.21	76,067.12	216,516.88	26.00
130-5-10-5020 EMPLOYEE BENEFITS	84,855.00	11,465.79	17,850.84	67,004.16	21.04
130-5-10-5021 RETIREMENT BENEFITS	56,902.00	1,920.79	35,432.38	21,469.62	62.27
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	203.99	362.51	3,637.49	9.06
130-5-10-5170 TRAVEL MILEAGE	2,000.00	745.80	809.18	1,190.82	40.46
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
130-5-10-5179 ADM MISC EXPENSES	350.00	3.20	3.20	346.80	0.91
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	444,891.00	34,942.78	130,525.23	314,365.77	29.34

130-WATER ENTERPRISE FUND  
FIELD  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	244,081.00	16,441.59	59,455.40	184,625.60	24.36
130-5-30-5020 EMPLOYEE BENEFITS	128,742.00	16,171.66	23,003.40	105,738.60	17.87
130-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,366.76	33,308.49	17,135.51	66.03
130-5-30-5022 CLOTHING ALLOWANCE	2,000.00	1,839.54	1,839.54	160.46	91.98
130-5-30-5063 CERTIFICATIONS	600.00	0.00	0.00	600.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
130-5-30-5170 TRAVEL MILEAGE	2,000.00	658.53	658.53	1,341.47	32.93
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	432,867.00	36,478.08	118,265.36	314,601.64	27.32

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	807.30	2,192.70	26.91
130-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	24.00	206.00	10.43
130-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	3,741.84	5,468.85	18,709.15	22.62
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	34,108.00	4,018.94	6,300.15	27,807.85	18.47

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2021

130-WATER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-60-6010 LNU COMPLEX - A	0.00	0.00	0.00	0.00	0.00
130-5-60-6011 LNU COMPLEX - B	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00



130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7202 GENERATORS	0.00	6,072.00	6,694.00 (	6,694.00)	0.00
130-5-70-7204 TANK 9	0.00	0.00	870.00 (	870.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 AMI	0.00	0.00	126,136.52 (	126,136.52)	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>0.00</b>	<b>6,072.00</b>	<b>133,700.52 (</b>	<b>133,700.52)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>2,721,075.00</b>	<b>115,005.90</b>	<b>578,922.68</b>	<b>2,142,152.32</b>	<b>21.28</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>274,078.91</b>	<b>484,011.16 (</b>	<b>484,011.16)</b>	<b>0.00</b>

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



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of September 30, 2021**  
**(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAIF</b>	<b>Bond Trustee</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank</b>	<b>West America Bank</b>	<b>State Treasurer</b>	<b>US Bank</b>	
	<b>1010</b>	<b>1130</b>	<b>1133</b>	<b>1200</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>					
<b>Beginning Balances</b>	<b>\$ 688,717</b>	<b>\$ 917,915</b>	<b>\$ 627,857</b>	<b>\$ 175,010</b>	<b>\$ 2,409,498</b>
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 669,349	\$ 12,191	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 54	\$ -	\$ 1	
<b>Total Cash Receipts</b>	<b>\$ 669,349</b>	<b>\$ 12,245</b>	<b>\$ -</b>	<b>\$ 175,011</b>	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 146,905	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 51,009	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 56,936	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,028	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	<b>\$ 259,879</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>Ending Balances in General Ledger</b>	<b>\$ 1,098,187</b>	<b>\$ 930,160</b>	<b>\$ 627,857</b>	<b>\$ 175,011</b>	<b>\$ 2,831,215</b>
<b>Reconciling Adjustments to Financial Institutions [2]</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Financial Institution Ending Balances</b>	<b>\$ 1,120,340</b>	<b>\$ 930,160</b>	<b>\$ 627,857</b>	<b>\$ 175,011</b>	<b>\$ 2,853,368</b>

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

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	205,792	613	72,524	-	<b>278,929</b>
<b>130</b> Water Operating	837,275	2,459	108,081	-	<b>947,814</b>
<b>140</b> Flood Enterprise	(159)	-	-	-	<b>(159)</b>
<b>215</b> 2016 Sewer Refinancing Bond	-	129,885	94,848	175,011	<b>399,744</b>
<b>218</b> 2002 CIEDB Loan	48,822	68,374	12,408	-	<b>129,604</b>
<b>219</b> 2012 USDA Solar COP	-	8,370	883	-	<b>9,253</b>
<b>313</b> Wastewater Operating Reserve	28,611	11,300	59,077	-	<b>98,987</b>
<b>314</b> Wastewater CIP	-	262,269	95,521	-	<b>357,790</b>
<b>319</b> 2012 USDA Solar COP Reserve	-	31,332	-	-	<b>31,332</b>
<b>320</b> Water CIP	-	185,158	-	-	<b>185,158</b>
<b>325</b> Water Operating Reserve	-	230,400	-	-	<b>230,400</b>
<b>350</b> 2002 CIEDB Loan Reserve	-	-	184,515	-	<b>184,515</b>
<b>Total Ending Balances in General Ledger</b>	<b>1,120,340</b>	<b>930,160</b>	<b>627,857</b>	<b>175,011</b>	<b>2,853,368</b>

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

[2] See Reconciliation Detail Summary for details

09/07/2021 9:19 AM  
 COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 1  
 CHECK DATE: 9/01/2021 THRU 9/30/2021  
 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	9/03/2021	BANK-DRAFT	090321	PG&E 07/20/2021-08/18/2021	24,991.99CR	CLEARED	G	9/07/2021
1010	9/10/2021	BANK-DRAFT	000629	AFLAC	215.01CR	CLEARED	A	9/10/2021
1010	9/10/2021	BANK-DRAFT	000630	CALIFORNIA PUBLIC EMPLOYEES RE	6,065.36CR	CLEARED	A	9/13/2021
1010	9/10/2021	BANK-DRAFT	000631	NATIONWIDE RETIREMENT SOLUTION	487.50CR	CLEARED	A	9/10/2021
1010	9/10/2021	BANK-DRAFT	000632	STATE OF CALIFORNIA EDD	1,850.09CR	CLEARED	A	9/10/2021
1010	9/10/2021	BANK-DRAFT	000633	US DEPARTMENT OF THE TREASURY	4,121.96CR	CLEARED	A	9/10/2021
1010	9/16/2021	BANK-DRAFT	091721	VERIZON AUG 04 - SEPT 06, 2021	890.18CR	CLEARED	G	9/20/2021
1010	9/17/2021	BANK-DRAFT	091721	VERIZON AUG 07 - SEPT 06, 2021	208.64CR	CLEARED	G	9/20/2021
1010	9/24/2021	BANK-DRAFT	000639	AFLAC	151.74CR	OUTSTND	A	0/00/0000
1010	9/24/2021	BANK-DRAFT	000640	CALIFORNIA PUBLIC EMPLOYEES RE	5,804.05CR	CLEARED	A	9/27/2021
1010	9/24/2021	BANK-DRAFT	000641	NATIONWIDE RETIREMENT SOLUTION	450.00CR	CLEARED	A	9/24/2021
1010	9/24/2021	BANK-DRAFT	000642	STATE OF CALIFORNIA EDD	1,799.54CR	CLEARED	A	9/24/2021
1010	9/24/2021	BANK-DRAFT	000643	US DEPARTMENT OF THE TREASURY	3,972.96CR	CLEARED	A	9/24/2021
CHECK:								
1010	9/03/2021	CHECK	038528	ALPHA ANALYTICAL LABORATORIES	987.75CR	CLEARED	A	9/10/2021
1010	9/03/2021	CHECK	038529	ALYSSA GORDON	2,634.24CR	CLEARED	A	9/13/2021
1010	9/03/2021	CHECK	038530	HANNAH DAVIDSON	54.21CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038531	JAMES DAY CONSTRUCTION, INC.	2,990.00CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038532	JENFITCH, LLC	11,365.13CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038533	JL MECHANICAL	2,287.47CR	OUTSTND	A	0/00/0000
1010	9/03/2021	CHECK	038534	MEDIACOM	527.49CR	CLEARED	A	9/09/2021
1010	9/03/2021	CHECK	038535	PACE SUPPLY CORP	393.78CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038536	PENNY CUADRAS	120.29CR	CLEARED	A	9/07/2021
1010	9/03/2021	CHECK	038537	PETTY CASH REIMBURSEMENT	291.46CR	CLEARED	A	9/03/2021
1010	9/03/2021	CHECK	038538	RAY MORGAN COMPANY	284.82CR	CLEARED	A	9/09/2021
1010	9/03/2021	CHECK	038539	STREAMLINE	200.00CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038540	THATCHER COMPANY, INC.	4,235.93CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038541	U S POSTMASTER	265.00CR	CLEARED	A	9/13/2021
1010	9/03/2021	CHECK	038542	US STANDARD PRODUCTS	2,539.61CR	CLEARED	A	9/08/2021
1010	9/03/2021	CHECK	038543	USA BLUE BOOK	902.06CR	CLEARED	A	9/10/2021
1010	9/03/2021	CHECK	038544	GREENLOW, FLOYDEAN	107.32CR	CLEARED	A	9/30/2021
1010	9/03/2021	CHECK	038545	MCLEOD, ROSS & AMAND	372.67CR	CLEARED	A	9/09/2021
1010	9/03/2021	CHECK	038546	MARTIN, TIMOTHY	20.61CR	CLEARED	A	9/20/2021
1010	9/10/2021	CHECK	038547	ACWA/JPIA	1,005.65CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038548	ALPHA ANALYTICAL LABORATORIES	536.25CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038549	APPLIED TECHNOLOGY SOLUTIONS	986.00CR	CLEARED	A	9/20/2021
1010	9/10/2021	CHECK	038550	ARMED FORCE PEST CONTROL, INC.	400.00CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038551	BARTLEY PUMP, INC.	2,224.25CR	CLEARED	A	9/14/2021
1010	9/10/2021	CHECK	038552	DATAPROSE, LLC	1,891.81CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038553	ENVIRONMENTAL PLANNING PARTNER	6,072.00CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038554	GHD	2,517.50CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038555	HARDESTER'S MARKETS & HARDWARE	276.75CR	CLEARED	A	9/16/2021
1010	9/10/2021	CHECK	038556	GARDENS BY JILLIAN	200.00CR	CLEARED	A	9/08/2021

09/07/2021 9:19 AM  
 COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 2  
 CHECK DATE: 9/01/2021 THRU 9/30/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	9/10/2021	CHECK	038557	OFFICE DEPOT, INC	264.42CR	CLEARED	A	9/16/2021
1010	9/10/2021	CHECK	038558	REDWOOD COAST FUELS	2,096.38CR	CLEARED	A	9/13/2021
1010	9/10/2021	CHECK	038559	SOUTH LAKE REFUSE & RECYCLING	533.71CR	CLEARED	A	9/14/2021
1010	9/10/2021	CHECK	038560	SPECIAL DISTRICT RISK MANAGEME	32,330.67CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038561	USA BLUE BOOK	1,533.06CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038562	WELLS FARGO FINANCIAL LEASING	356.77CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038563	FRANCHISE TAX BOARD	330.60CR	CLEARED	A	9/15/2021
1010	9/10/2021	CHECK	038564	BELLON, DEBRA	36.67CR	CLEARED	A	9/22/2021
1010	9/10/2021	CHECK	038565	PAPPAN, BRENDA	6.43CR	CLEARED	A	9/16/2021
1010	9/17/2021	CHECK	038566	ALPHA ANALYTICAL LABORATORIES	880.00CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038567	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	9/21/2021
1010	9/17/2021	CHECK	038568	AT&T	283.35CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038569	COASTLAND CIVIL ENGINEERING, I	477.50CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038570	GHD	1,022.50CR	CLEARED	A	9/23/2021
1010	9/17/2021	CHECK	038571	JENFITCH, LLC	1,370.70CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038572	MACLEOD WATTS, INC.	840.00CR	CLEARED	A	9/28/2021
1010	9/17/2021	CHECK	038573	REDWOOD COAST FUELS	668.06CR	CLEARED	A	9/21/2021
1010	9/17/2021	CHECK	038574	SPECIAL DISTRICT RISK MANAGEME	30,797.00CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038575	SPECIAL DISTRICT RISK MANAGEME	489.01CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038576	ST HELENA HOSPITAL dba JOBCARE	250.00CR	CLEARED	A	9/22/2021
1010	9/17/2021	CHECK	038577	TYLER TECHNOLOGY	2,200.00CR	CLEARED	A	9/21/2021
1010	9/17/2021	CHECK	038578	USA BLUE BOOK	1,132.20CR	CLEARED	A	9/21/2021
1010	9/17/2021	CHECK	038579	HILDERBRAND, MICHAEL	74.13CR	CLEARED	A	9/21/2021
1010	9/17/2021	CHECK	038580	OLSON, ERIC L	56.99CR	CLEARED	A	9/28/2021
1010	9/17/2021	CHECK	038581	SCHNEIDER, NICHOLAS	34.04CR	CLEARED	A	9/24/2021
1010	9/24/2021	CHECK	038582	ALPHA ANALYTICAL LABORATORIES	527.00CR	CLEARED	A	9/29/2021
1010	9/24/2021	CHECK	038583	CARDMEMBER SERVICE	9,019.07CR	CLEARED	A	9/30/2021
1010	9/24/2021	CHECK	038584	HANNAH DAVIDSON	100.44CR	OUTSTND	A	0/00/0000
1010	9/24/2021	CHECK	038585	MICHELLE HAMILTON	1,575.00CR	CLEARED	A	9/27/2021
1010	9/24/2021	CHECK	038586	NATIONAL TRENCH SAFETY	8,325.06CR	CLEARED	A	9/29/2021
1010	9/24/2021	CHECK	038587	OFFICE DEPOT, INC	68.62CR	CLEARED	A	9/30/2021
1010	9/24/2021	CHECK	038588	REDWOOD COAST FUELS	512.75CR	CLEARED	A	9/29/2021
1010	9/24/2021	CHECK	038589	USA BLUE BOOK	1,972.72CR	CLEARED	A	9/28/2021
1010	9/24/2021	CHECK	038590	MCLEOD, ROSS	39.81CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	9/01/2021	DEPOSIT		CREDIT CARD 9/01/2021	2,819.52	CLEARED	C	9/02/2021
1010	9/01/2021	DEPOSIT	000001	CREDIT CARD 9/01/2021	178.89	CLEARED	C	9/02/2021
1010	9/01/2021	DEPOSIT	000002	CREDIT CARD 9/01/2021	751.68	CLEARED	C	9/02/2021
1010	9/01/2021	DEPOSIT	000003	CREDIT CARD 9/01/2021	1,571.14	CLEARED	C	9/03/2021
1010	9/01/2021	DEPOSIT	000004	REGULAR DAILY POST 9/01/2021	1,555.85	CLEARED	C	9/02/2021
1010	9/02/2021	DEPOSIT		CREDIT CARD 9/02/2021	14,127.85	CLEARED	C	9/07/2021
1010	9/02/2021	DEPOSIT	000001	CREDIT CARD 9/02/2021	95.82	CLEARED	C	9/07/2021
1010	9/02/2021	DEPOSIT	000002	CREDIT CARD 9/02/2021	276.36	CLEARED	C	9/07/2021

7/2021 9:19 AM  
 COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 3  
 CHECK DATE: 9/01/2021 THRU 9/30/2021  
 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  
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ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
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1010	9/02/2021	DEPOSIT	000003	CREDIT CARD 9/02/2021	1,849.00	CLEARED	C	9/07/2021
1010	9/02/2021	DEPOSIT	000004	REGULAR DAILY POST 9/02/2021	1,125.74	CLEARED	C	9/03/2021
1010	9/03/2021	DEPOSIT		CREDIT CARD 9/03/2021	4,189.17	CLEARED	C	9/07/2021
1010	9/03/2021	DEPOSIT	000001	CREDIT CARD 9/03/2021	90.19	CLEARED	C	9/07/2021
1010	9/03/2021	DEPOSIT	000002	REGULAR DAILY POST 9/03/2021	236,187.45	CLEARED	C	9/07/2021
1010	9/03/2021	DEPOSIT	000003	CREDIT CARD 9/03/2021	2,743.20	CLEARED	C	9/07/2021
1010	9/03/2021	DEPOSIT	000004	REGULAR DAILY POST 9/03/2021	1,025.54	CLEARED	C	9/07/2021
1010	9/07/2021	DEPOSIT		CREDIT CARD 9/07/2021	3,600.30	CLEARED	C	9/07/2021
1010	9/07/2021	DEPOSIT	000001	CREDIT CARD 9/07/2021	2,682.19	CLEARED	C	9/07/2021
1010	9/07/2021	DEPOSIT	000002	CREDIT CARD 9/07/2021	3,294.47	CLEARED	C	9/07/2021
1010	9/07/2021	DEPOSIT	000003	CREDIT CARD 9/07/2021	3,410.05	CLEARED	C	9/08/2021
1010	9/07/2021	DEPOSIT	000004	CREDIT CARD 9/07/2021	217.59	CLEARED	C	9/07/2021
1010	9/07/2021	DEPOSIT	000005	CREDIT CARD 9/07/2021	211.63	CLEARED	C	9/08/2021
1010	9/07/2021	DEPOSIT	000006	REGULAR DAILY POST 9/07/2021	8,933.00	CLEARED	C	9/08/2021
1010	9/07/2021	DEPOSIT	000007	CREDIT CARD 9/07/2021	3,791.30	CLEARED	C	9/09/2021
1010	9/07/2021	DEPOSIT	000008	REGULAR DAILY POST 9/07/2021	10,029.77	CLEARED	C	9/08/2021
1010	9/07/2021	DEPOSIT	090721	DEPOSIT CORRECTION	22.00CR	CLEARED	G	9/07/2021
1010	9/08/2021	DEPOSIT		CREDIT CARD 9/08/2021	4,761.83	CLEARED	C	9/09/2021
1010	9/08/2021	DEPOSIT	000001	CREDIT CARD 9/08/2021	460.81	CLEARED	C	9/09/2021
1010	9/08/2021	DEPOSIT	000002	CREDIT CARD 9/08/2021	518.34	CLEARED	C	9/09/2021
1010	9/08/2021	DEPOSIT	000003	CREDIT CARD 9/08/2021	4,103.60	CLEARED	C	9/10/2021
1010	9/08/2021	DEPOSIT	000004	REGULAR DAILY POST 9/08/2021	3,645.96	CLEARED	C	9/09/2021
1010	9/09/2021	DEPOSIT		CREDIT CARD 9/09/2021	2,070.62	CLEARED	C	9/10/2021
1010	9/09/2021	DEPOSIT	000001	CREDIT CARD 9/09/2021	313.17	CLEARED	C	9/10/2021
1010	9/09/2021	DEPOSIT	000002	CREDIT CARD 9/09/2021	281.78	CLEARED	C	9/10/2021
1010	9/09/2021	DEPOSIT	000003	CREDIT CARD 9/09/2021	2,569.65	CLEARED	C	9/13/2021
1010	9/09/2021	DEPOSIT	000004	REGULAR DAILY POST 9/09/2021	10,699.57	CLEARED	C	9/10/2021
1010	9/10/2021	DEPOSIT		CREDIT CARD 9/10/2021	6,833.09	CLEARED	C	9/13/2021
1010	9/10/2021	DEPOSIT	000001	CREDIT CARD 9/10/2021	216.88	CLEARED	C	9/13/2021
1010	9/10/2021	DEPOSIT	000002	CREDIT CARD 9/10/2021	304.14	CLEARED	C	9/13/2021
1010	9/10/2021	DEPOSIT	000003	CREDIT CARD 9/10/2021	2,011.86	CLEARED	C	9/13/2021
1010	9/10/2021	DEPOSIT	000004	REGULAR DAILY POST 9/10/2021	10,294.67	CLEARED	C	9/13/2021
1010	9/13/2021	DEPOSIT		CREDIT CARD 9/13/2021	3,261.48	CLEARED	C	9/13/2021
1010	9/13/2021	DEPOSIT	000001	CREDIT CARD 9/13/2021	400.00	CLEARED	C	9/13/2021
1010	9/13/2021	DEPOSIT	000002	CREDIT CARD 9/13/2021	3,608.92	CLEARED	C	9/13/2021
1010	9/13/2021	DEPOSIT	000003	CREDIT CARD 9/13/2021	194.23	CLEARED	C	9/13/2021
1010	9/13/2021	DEPOSIT	000004	CREDIT CARD 9/13/2021	1,810.71	CLEARED	C	9/14/2021
1010	9/13/2021	DEPOSIT	000005	CREDIT CARD 9/13/2021	12.04	CLEARED	C	9/14/2021
1010	9/13/2021	DEPOSIT	000006	CREDIT CARD 9/13/2021	5,096.61	CLEARED	C	9/15/2021
1010	9/13/2021	DEPOSIT	000007	REGULAR DAILY POST 9/13/2021	59,425.32	CLEARED	C	9/14/2021
1010	9/14/2021	DEPOSIT		CREDIT CARD 9/14/2021	2,481.02	CLEARED	C	9/15/2021
1010	9/14/2021	DEPOSIT	000001	CREDIT CARD 9/14/2021	296.49	CLEARED	C	9/15/2021
1010	9/14/2021	DEPOSIT	000002	CREDIT CARD 9/14/2021	74.13	CLEARED	C	9/15/2021
1010	9/14/2021	DEPOSIT	000003	CREDIT CARD 9/14/2021	2,848.18	CLEARED	C	9/16/2021

7/2021 9:19 AM  
 COMPANY: 999 - POOLED CASH FUND  
 ACCOUNT: 1010 CASH - POOLED  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 4  
 CHECK DATE: 9/01/2021 THRU 9/30/2021  
 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	9/14/2021	DEPOSIT	000004	REGULAR DAILY POST 9/14/2021	8,207.80	CLEARED	C	9/15/2021
1010	9/15/2021	DEPOSIT		CREDIT CARD 9/15/2021	16,259.20	CLEARED	C	9/16/2021
1010	9/15/2021	DEPOSIT	000001	CREDIT CARD 9/15/2021	439.21	CLEARED	C	9/16/2021
1010	9/15/2021	DEPOSIT	000002	CREDIT CARD 9/15/2021	2,917.32	CLEARED	C	9/16/2021
1010	9/15/2021	DEPOSIT	000003	REGULAR DAILY POST 9/15/2021	5,922.83	CLEARED	C	9/16/2021
1010	9/15/2021	DEPOSIT	000004	DRAFT POSTING	20,038.06	CLEARED	U	9/17/2021
1010	9/16/2021	DEPOSIT		CREDIT CARD 9/16/2021	25,026.39	CLEARED	C	9/16/2021
1010	9/16/2021	DEPOSIT	000001	CREDIT CARD 9/16/2021	356.39	CLEARED	C	9/16/2021
1010	9/16/2021	DEPOSIT	000002	CREDIT CARD 9/16/2021	2,423.09	CLEARED	C	9/17/2021
1010	9/16/2021	DEPOSIT	000003	REGULAR DAILY POST 9/16/2021	7,023.76	CLEARED	C	9/17/2021
1010	9/17/2021	DEPOSIT		CREDIT CARD 9/17/2021	5,074.88	CLEARED	C	9/20/2021
1010	9/17/2021	DEPOSIT	000001	CREDIT CARD 9/17/2021	278.04	CLEARED	C	9/20/2021
1010	9/17/2021	DEPOSIT	000002	CREDIT CARD 9/17/2021	4,998.11	CLEARED	C	9/20/2021
1010	9/17/2021	DEPOSIT	000003	REGULAR DAILY POST 9/17/2021	12,040.93	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT		CREDIT CARD 9/20/2021	7,262.66	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000001	CREDIT CARD 9/20/2021	4,310.06	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000002	CREDIT CARD 9/20/2021	7,354.60	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000003	CREDIT CARD 9/20/2021	633.87	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000004	CREDIT CARD 9/20/2021	564.80	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000005	CREDIT CARD 9/20/2021	263.02	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000006	CREDIT CARD 9/20/2021	227.39	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000007	CREDIT CARD 9/20/2021	216.92	CLEARED	C	9/20/2021
1010	9/20/2021	DEPOSIT	000008	CREDIT CARD 9/20/2021	14,798.12	CLEARED	C	9/22/2021
1010	9/20/2021	DEPOSIT	000009	REGULAR DAILY POST 9/20/2021	30,627.99	CLEARED	C	9/21/2021
1010	9/21/2021	DEPOSIT		CREDIT CARD 9/21/2021	12,286.33	CLEARED	C	9/22/2021
1010	9/21/2021	DEPOSIT	000001	CREDIT CARD 9/21/2021	1,241.81	CLEARED	C	9/22/2021
1010	9/21/2021	DEPOSIT	000002	CREDIT CARD 9/21/2021	163.92	CLEARED	C	9/22/2021
1010	9/21/2021	DEPOSIT	000003	CREDIT CARD 9/21/2021	2,865.44	CLEARED	C	9/23/2021
1010	9/21/2021	DEPOSIT	000004	REGULAR DAILY POST 9/21/2021	1,936.61	CLEARED	C	9/23/2021
1010	9/22/2021	DEPOSIT		CREDIT CARD 9/22/2021	3,697.07	CLEARED	C	9/23/2021
1010	9/22/2021	DEPOSIT	000001	CREDIT CARD 9/22/2021	61.53	CLEARED	C	9/23/2021
1010	9/22/2021	DEPOSIT	000002	CREDIT CARD 9/22/2021	175.89	CLEARED	C	9/23/2021
1010	9/22/2021	DEPOSIT	000003	CREDIT CARD 9/22/2021	4,209.50	CLEARED	C	9/24/2021
1010	9/22/2021	DEPOSIT	000004	REGULAR DAILY POST 9/22/2021	2,489.49	CLEARED	C	9/23/2021
1010	9/23/2021	DEPOSIT		CREDIT CARD 9/23/2021	2,029.19	CLEARED	C	9/24/2021
1010	9/23/2021	DEPOSIT	000001	CREDIT CARD 9/23/2021	2,550.76	CLEARED	C	9/27/2021
1010	9/23/2021	DEPOSIT	000002	REGULAR DAILY POST 9/23/2021	1,547.56	CLEARED	C	9/24/2021
1010	9/24/2021	DEPOSIT		CREDIT CARD 9/24/2021	1,570.65	CLEARED	C	9/27/2021
1010	9/24/2021	DEPOSIT	000001	CREDIT CARD 9/24/2021	233.73	CLEARED	C	9/27/2021
1010	9/24/2021	DEPOSIT	000002	CREDIT CARD 9/24/2021	900.95	CLEARED	C	9/27/2021
1010	9/24/2021	DEPOSIT	000003	REGULAR DAILY POST 9/24/2021	2,592.26	CLEARED	C	9/27/2021
1010	9/27/2021	DEPOSIT		CREDIT CARD 9/27/2021	1,274.44	CLEARED	C	9/27/2021
1010	9/27/2021	DEPOSIT	000001	CREDIT CARD 9/27/2021	71.62	CLEARED	C	9/27/2021
1010	9/27/2021	DEPOSIT	000002	CREDIT CARD 9/27/2021	309.15	CLEARED	C	9/28/2021

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

CHECK DATE: 9/01/2021 THRU 9/30/2021  
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  
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ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	9/27/2021	DEPOSIT	000003	CREDIT CARD 9/27/2021	252.06	CLEARED	C	9/27/2021
1010	9/27/2021	DEPOSIT	000004	CREDIT CARD 9/27/2021	723.50	CLEARED	C	9/29/2021
1010	9/27/2021	DEPOSIT	000005	REGULAR DAILY POST 9/27/2021	3,745.31	CLEARED	C	9/28/2021
1010	9/28/2021	DEPOSIT		CREDIT CARD 9/28/2021	1,484.81	CLEARED	C	9/29/2021
1010	9/28/2021	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	267.05CR	CLEARED	U	9/29/2021
1010	9/28/2021	DEPOSIT	000002	CREDIT CARD 9/28/2021	2,670.16	CLEARED	C	9/30/2021
1010	9/28/2021	DEPOSIT	000003	REGULAR DAILY POST 9/28/2021	1,510.09	CLEARED	C	9/29/2021
1010	9/29/2021	DEPOSIT		CREDIT CARD 9/29/2021	1,046.83	CLEARED	C	9/30/2021
1010	9/29/2021	DEPOSIT	000001	CREDIT CARD 9/29/2021	85.25	CLEARED	C	9/30/2021
1010	9/29/2021	DEPOSIT	000002	CREDIT CARD 9/29/2021	1,166.67	CLEARED	C	10/01/2021
1010	9/29/2021	DEPOSIT	000003	REGULAR DAILY POST 9/29/2021	555.30	CLEARED	C	9/30/2021
1010	9/30/2021	DEPOSIT		CREDIT CARD 9/30/2021	981.66	CLEARED	C	10/01/2021
1010	9/30/2021	DEPOSIT	000001	CREDIT CARD 9/30/2021	198.40	CLEARED	C	10/01/2021
1010	9/30/2021	DEPOSIT	000002	CREDIT CARD 9/30/2021	75.41	CLEARED	C	10/01/2021
1010	9/30/2021	DEPOSIT	000003	CREDIT CARD 9/30/2021	1,520.71	CLEARED	C	10/04/2021
1010	9/30/2021	DEPOSIT	000004	REGULAR DAILY POST 9/30/2021	1,084.89	CLEARED	C	10/01/2021

MISCELLANEOUS:								
1010	9/10/2021	MISC.		PAYROLL DIRECT DEPOSIT	28,800.74CR	CLEARED	P	9/10/2021
1010	9/24/2021	MISC.		PAYROLL DIRECT DEPOSIT	28,135.63CR	CLEARED	P	9/24/2021

SERVICE CHARGE:								
1010	9/02/2021	SERV-CHG	090221	MERCH FEE - 27	3,318.94CR	CLEARED	G	9/02/2021
1010	9/02/2021	SERV-CHG	090222	MERCH FEE - 25	1,328.42CR	CLEARED	G	9/02/2021
1010	9/02/2021	SERV-CHG	090223	MERCH FEE - 29	35.60CR	CLEARED	G	9/02/2021
1010	9/16/2021	SERV-CHG	091621	ANALYSIS FEE AUGUST	345.48CR	CLEARED	G	9/16/2021

TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	146,904.71CR		
				DEPOSIT	TOTAL:	669,638.14		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	56,936.37CR		
				SERVICE CHARGE	TOTAL:	5,028.44CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	51,009.02CR		

TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	146,904.71CR		
				DEPOSIT	TOTAL:	669,638.14		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	56,936.37CR		
				SERVICE CHARGE	TOTAL:	5,028.44CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	51,009.02CR		

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
2021 - 2022 CAPITAL IMPROVEMENT PLAN  
SEPTEMBER 2021**

FUND	DESCRIPTION	Budget Expense	Expense to Date
<b>314</b>			
<b>WASTEWATER CAPITAL IMPROVEMENT</b>	Regulatory Compliance/I&I Mitigation	\$ 100,000	\$ 13,196
	Disaster Mitigation/SCADA Upgrade	\$ 30,000	\$ 20,983
	Mini-Excavator	\$ 25,000	\$ -
	Risk Management Plan/Chlorine Tank Auto Shut-Off	\$ 45,000	\$ -
	Regulatory Compliance/Dump Truck	\$ 37,500	\$ -
	Stormwater Master Planning/Mitigation	\$ 10,000	\$ -
	Regulatory Compliance/Manhoe Rehab	\$ 50,000	\$ -
	<b>TOTAL</b>	<b>\$ 297,500</b>	<b>\$ 34,179</b>
FUND	DESCRIPTION	Budget Expense	Expense to Date
<b>320</b>			
<b>WATER CAPITAL IMPROVEMENT</b>	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks	\$ 170,000	\$ 870
	Diaster Mitigation/SCADA Upgrade	\$ 30,000	\$ 20,983
	Reliable Water Supply/Automatic Metering Infrastructure (AMI)	\$ 661,000	\$ 128,711
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply	\$ 6,500	\$ 622
	<b>TOTAL</b>	<b>\$ 867,500</b>	<b>\$ 151,186</b>



# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## 2021 - 2022 DEBT SERVICE

SEPTEMBER 2021

	DEBT SERVICE	FUND	REVENUE
1)	1995-2 BOND - TAX ASSESSMENT	215	\$ 293,494
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130	170,746
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,255
	<b>TOTAL DEBT SERVICE REVENUE</b>		<b>\$ 496,495</b>

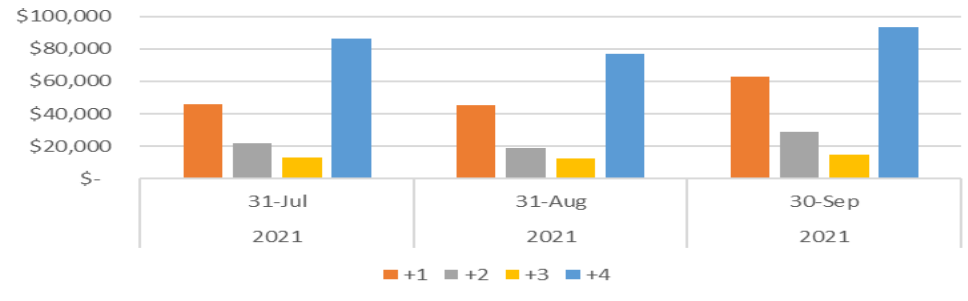
	DEBT SERVICE	FUND	EXPENSE	AMT PAID	TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000	\$ 185,000	08/19/2021
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994	53,780	08/19/2021
	BOND ADMINISTRATION (QTRLY FEES)	215	8,500	1,879	07/02/2021
			<b>\$ 293,494</b>	<b>\$ 240,659</b>	

2)	CIEDB (PRINCIPAL)	218	\$ 110,065	\$ -	
	CIEDB (INTEREST)	218	55,865	26,017	07/16/2021
	CIEDB (ANNUAL FEE)	218	4,816	-	
			<b>\$ 170,746</b>	<b>\$ 26,017</b>	

3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000	\$ 17,000	08/02/2021
	USDA RUS LOAN (INTEREST)	219	15,255	8,000	08/02/2021
			<b>\$ 32,255</b>	<b>\$ 25,000</b>	

			TOTAL DEBT	TOTAL PAID
			<b>\$ 496,495</b>	<b>\$ 291,676</b>

**AGING REPORT  
SEPTEMBER 30, 2021  
FY 2021-2022**



<b>SEPTEMBER</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	0	55	51	54	50	21	24	21	10	5	35	15	12	<b>353</b>
Amount	\$0	\$8,038	\$12,935	\$19,126	\$22,067	\$11,597	\$15,192	\$15,628	\$8,382	\$4,675	\$47,704	\$37,777	\$41,822	<b>\$244,943</b>
Difference	0	23	27	20	12	-6	2	8	6	0	3	1	4	100
Previous Month	\$0	\$3,193	\$6,774	\$7,036	\$5,334	-\$3,164	\$813	\$5,981	\$4,954	-\$99	\$4,008	\$1,266	\$14,151	\$50,248

<b>AUGUST</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	0	32	24	34	38	27	22	13	4	5	32	14	8	<b>253</b>
Amount	\$0	\$4,845	\$6,161	\$12,090	\$16,733	\$14,761	\$14,379	\$9,647	\$3,428	\$4,774	\$43,696	\$36,511	\$27,671	<b>\$194,695</b>
Difference	-1	-15	-16	-21	-4	-4	8	2	-5	1	-2	0	0	-57
Previous Month	-\$99	-\$2,425	-\$3,870	-\$6,930	-\$2,120	-\$2,037	\$5,407	\$1,467	-\$4,181	\$951	-\$1,732	\$1,099	\$427	-\$14,042

<b>JULY</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	1	47	40	55	42	31	14	11	9	4	34	14	8	<b>310</b>
Amount	\$99	\$7,270	\$10,031	\$19,019	\$18,853	\$16,797	\$8,972	\$8,181	\$7,609	\$3,823	\$45,428	\$35,412	\$27,244	<b>\$208,738</b>
Difference	-6	14	-2	5	7	4	4	5	4	-4	10	0	1	42
Previous Month	-\$566	\$2,476	-\$679	\$1,763	\$3,257	\$2,233	\$2,578	\$3,655	\$3,483	-\$3,956	\$12,413	\$1,300	\$3,583	\$31,540

# MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 10/15/2021

RE: Senior Account Representative's Monthly Report

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## **Monthly Billing 09/30/2021**

Mailed statements: 2,077

Electronic statements: 613

The statement "SPECIAL MESSAGE

"HVLCSO is excited to announce a new resilience project on the horizon for the community of Hidden Valley Lake. A Town Hall discussion of FLASHES will take place this month (October). Specific date and time to be posted on our website. Stay tuned!"

## **Delinquent Billing 09/20/2021**

Delinquent statements for September bills: 660

## **Courtesy Notification**

No Courtesy notices delivered due to COVID-19.

No Electronic notices due to COVID-19.

## **Phone Notification**

No Phone notifications due to COVID-19.

## **Lock Offs**

No Lock Offs due to COVID-19.



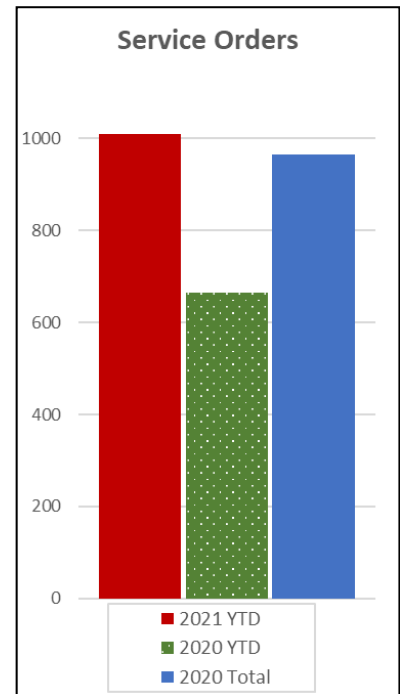
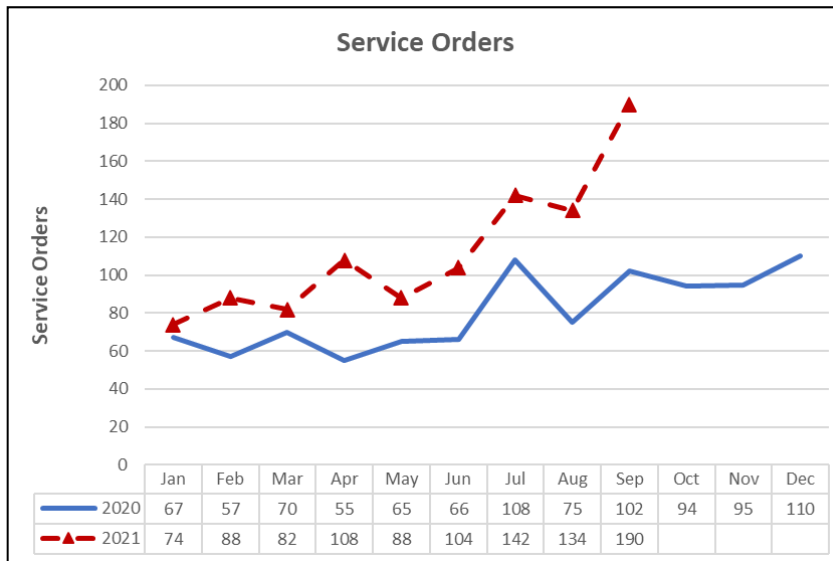
# Hidden Valley Lake Community Services District

## Field Operations Report

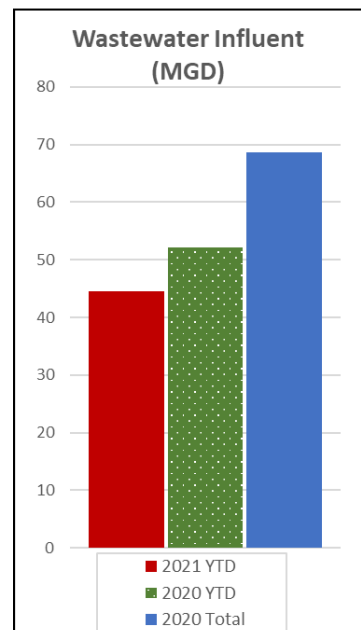
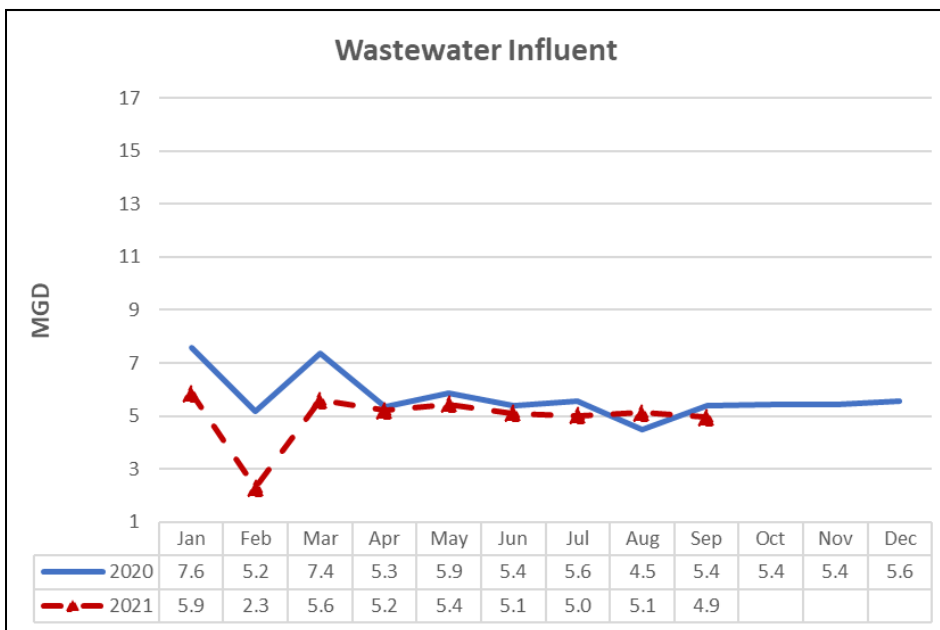
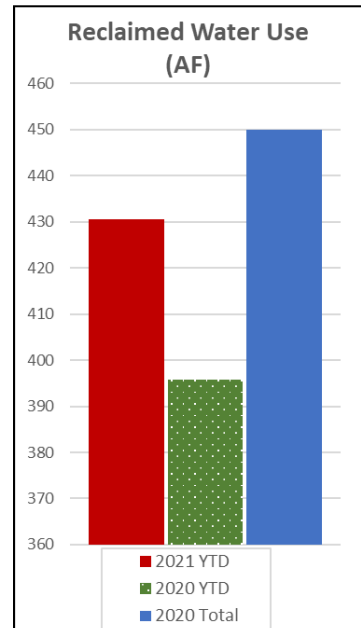
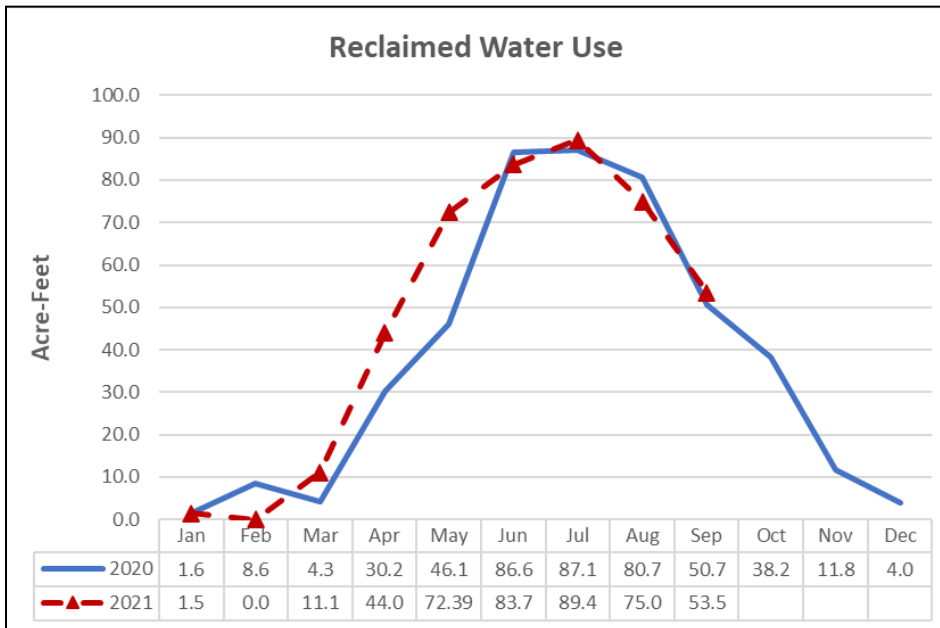
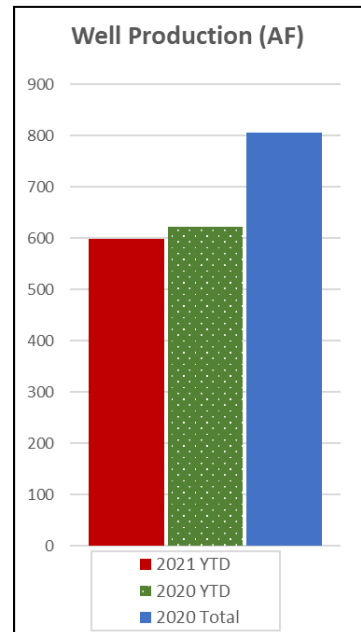
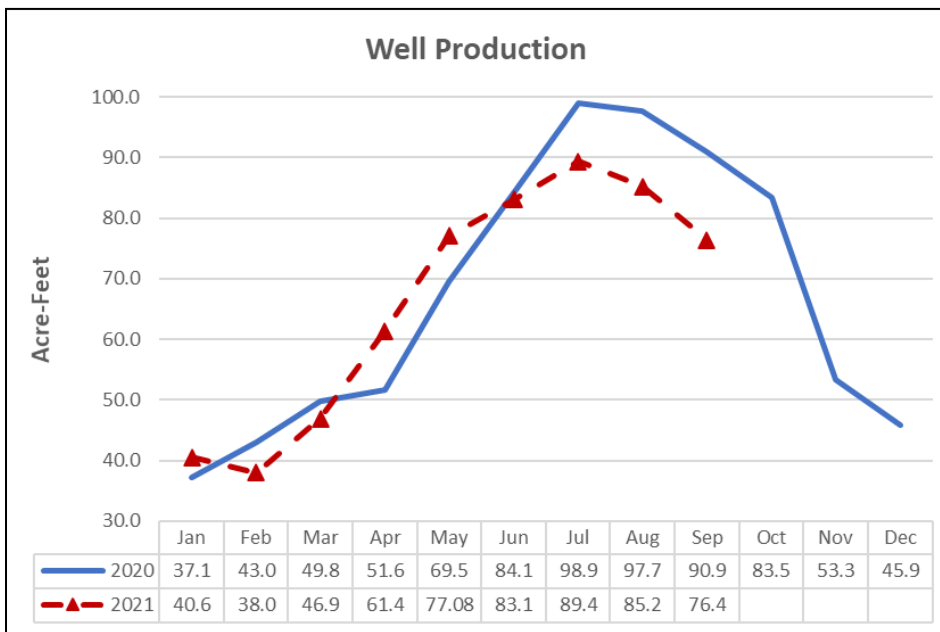
### September 2021

Water Connections		Sewer Connections	
New (current month)	3	New (current month)	0
Residential (previous month)	2462	Residential (previous month)	1474
Commercial & Govt (previous month)	40	Commercial & Govt (previous month)	15
<b>Total Water Connections:</b>	<b>2505</b>	<b>Total Wastewater Connections:</b>	<b>1489</b>

Precipitation		
September	Previous Year September	Historical
0.10 in	0.00 in	0.10 in

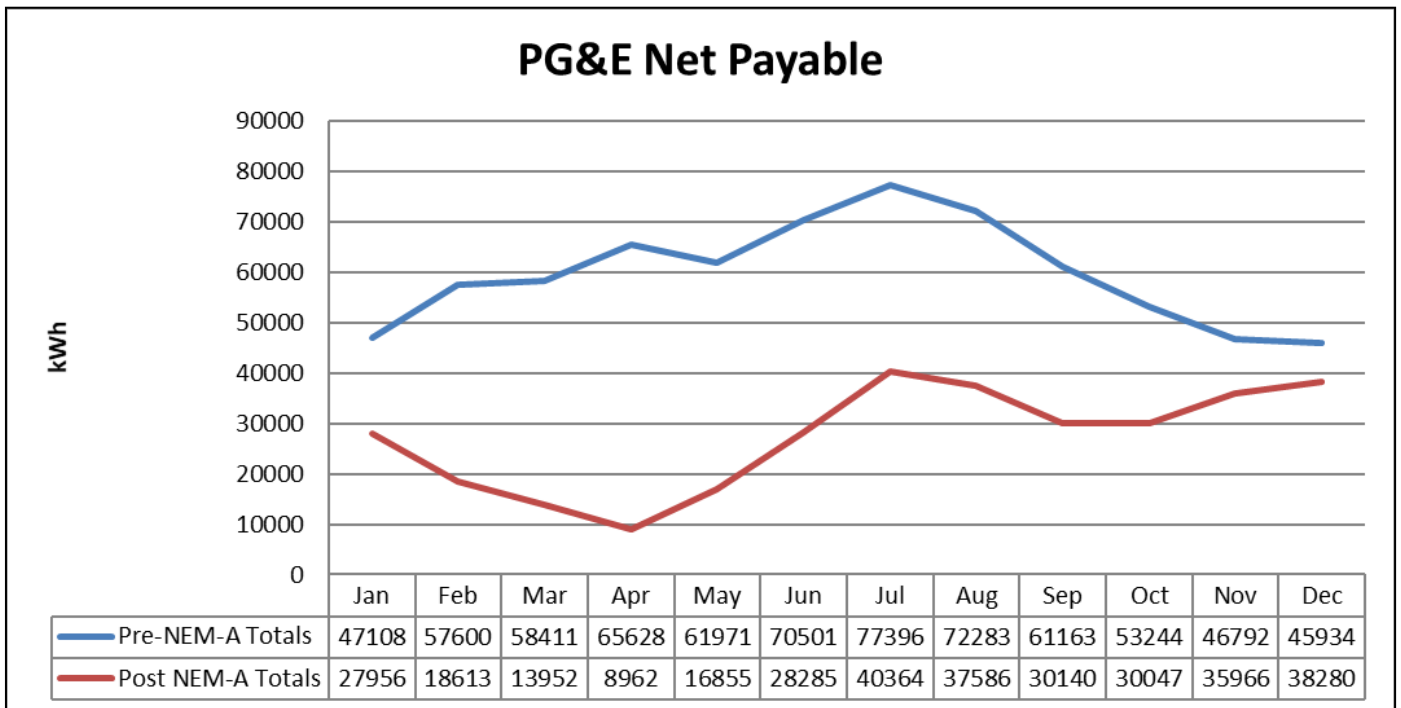


Hours		
<b>Overtime Hours:</b>	20.50	\$739.44

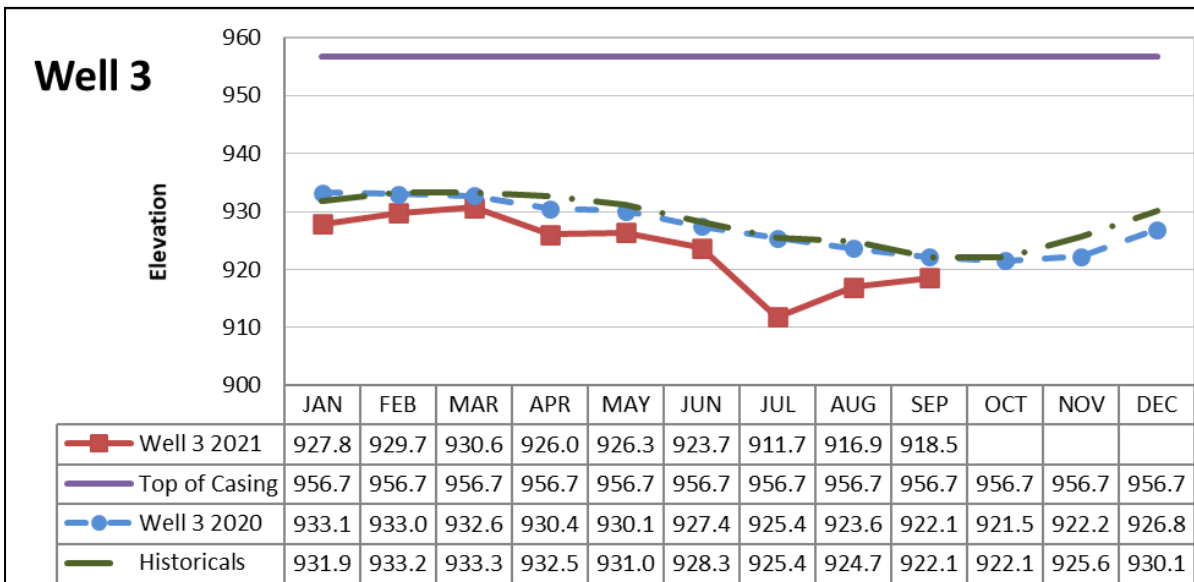
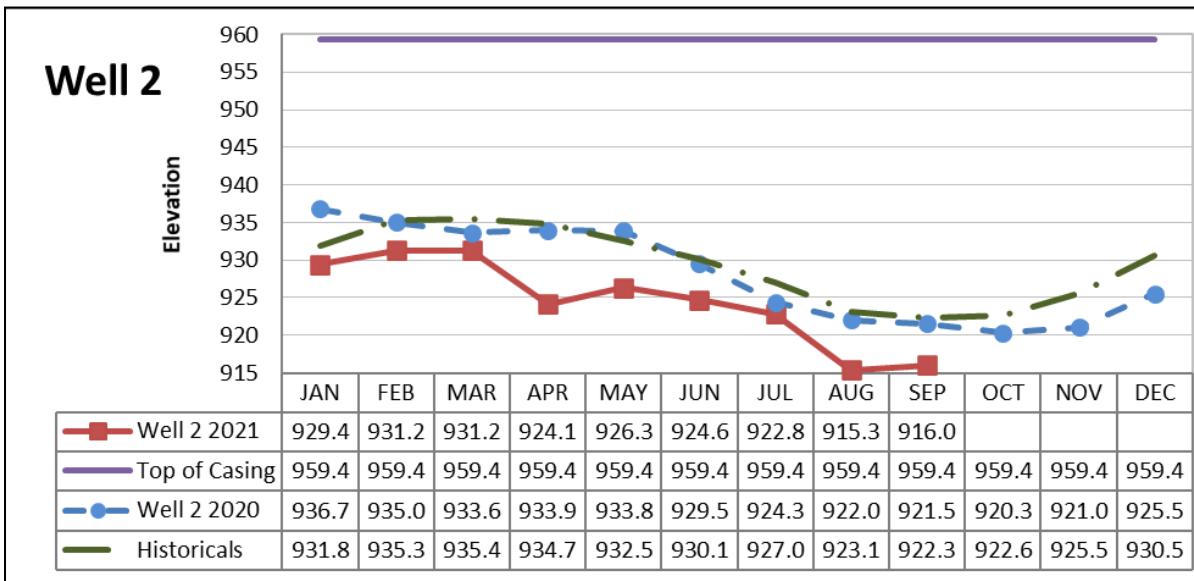
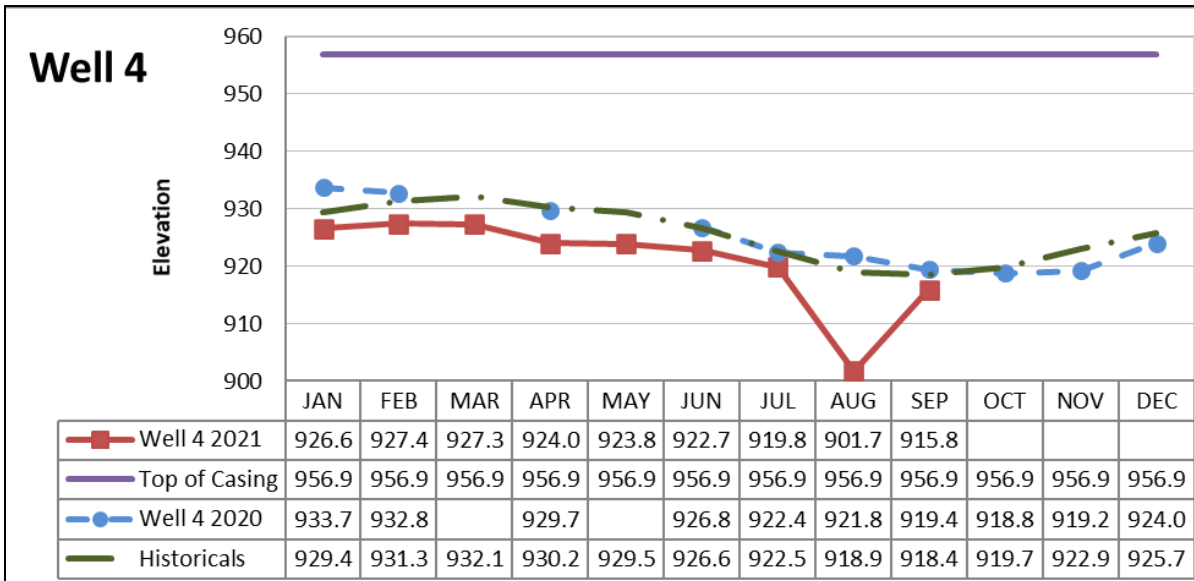


Vehicle Mileage	
Vehicle	Mileage
Truck 1	0
Truck 2	1,052
Truck 3	1,821
Truck 4	203
Truck 6	1,031
Truck 7	472
Truck 8	2,156
Truck 9	611
Backhoe	3.80 hours
Tractor	12.10 hours
Dump Truck	635
Vac Truck	149.80

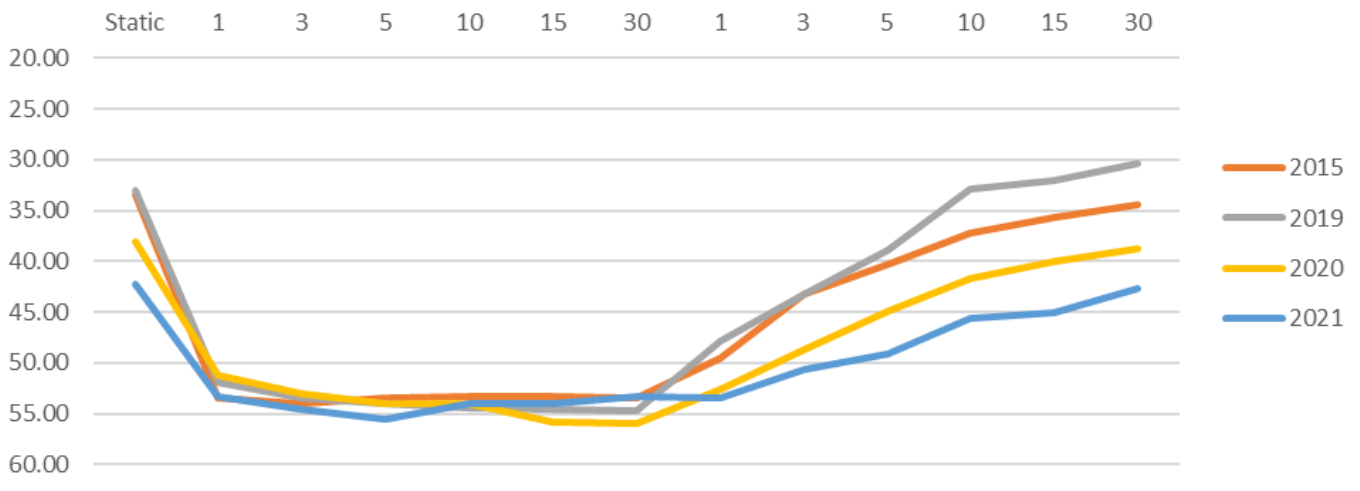
Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	444.80	371.00
Fuel Log	444.30	370.80



# Groundwater Data



### Well 4 October





## Water System Highlights

- 9/7 Installed water theft awareness signs at HVLA entrance gates
- 9/14 Meeting with GHD to review SCADA system/upgrades
- 9/21 Moonridge Rd water mainline break
  - Issued boil water notices from 9/21—9/25
- Returned all 3 Sacramento generators (CalWARN)
- AMI project meter replacements
- Meter reads 9/23—29
- Routine maintenance and operations

## Wastewater System Highlights

- 9/7/21 Installed new pump at Hardester's lift station
- All staff assisted with Moonridge water mainline break
  - Coliform & E. Coli sampling
- Meter reads 9/23—29
- Routine maintenance and operations

## Water Resources Specialist Highlights

- Mailed Lead and Copper results. Sampling finalized
- Submitted SWRCB Arrearages survey (LIHWAP)
- Submitted County Air Quality Throughput data
- Field Operations Manual edits (maps, SOPs, etc.)
- Resubmitted bacteriological Sampling Site Plan for SWRCB format revision
- Started re-mapping water gate valves
- 9/21 Boil water notice distribution and emergency contact
- Database maintenance, reports, and SOP development
- GIS database edits and maintenance
- Helped at the front desk; short-staffed

## Association of California Water Agencies (ACWA) Highlights

- **AB 361:** Open meetings: state and local agencies: teleconferences
  - Would permit agencies to hold remote public hearings during the COVID-19 pandemic
  - Chaptered 9/16/21
- **SB 222:** *watch*—water rate assistance program
  - Location: State Assembly floor; inactive file
- **SB 323:** *District supported*—water and sewer service legal action; ACWA sponsored
  - Would prevent legal action against the District 120-days after a rate adoption (Prop 218 process)
  - Chaptered 9/22/21
- 10/12 District selected as Region 1 Outreach Program winner

Disaster Reimbursements (Federal & State)						
Year of event	Disaster	Project	Description	Completion	Reimbursed?	Reimbursements
2017	4301	LHHVA01	Pump&Dump	100%	100%	\$ 214,133.04
2017	4301	LKHVB01	Repair&Labor	100%	100%	\$ 16,748.90
2017	4308	LKHVA81	Pump&Dump	100%	100%	\$ 390,533.63
2017	4308	LKHVB81	Repair&Labor	100%	100%	\$ 5,317.17
2017	4308	LKHVF83	Repair&Labor	100%	100%	\$ 652,310.53
2019	4434	100063	Pump&Dump	100%	100%	\$ 916,723.31
2019	4434	100118	Repair	100%	100%	\$ 13,101.71
2019	4434	100126	Repair&Labor	100%	100%	\$ 39,032.81
2019	4434	101502	Repair&Labor	100%	100%	\$ 33,321.19
2019	4434	100138	Repair: Chip seal the WWTP Access Road	100%	90%	\$ 110,730.00
2020	4482 COVID-19	138890	Materials: Purchased for disinfection, and infection prevention methods	100%	0%	\$ 11,095.33
2020	4558 LNU Complex Fire	Cat B <b>100% (FEMA)</b>	Emergency protective measures -FireBreak	100%	100%	\$ 36,245.32
2020	4558 LNU Complex Fire	Cat B <b>75% (FEMA)</b> 18.75% (CalOES)	Emergency protective measures -Chipping & Spreading	100%	96%	\$ 143,437.00
2020	4558 LNU Complex Fire	Cat B <b>100% (FEMA)</b>	Continuity of Operations - Generators - Smoke Soot and Ash	100%	100%	\$ 20,747.18
2020	4558 LNU Complex Fire	Cat B <b>75% (FEMA)</b> 18.75% (CalOES)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	94%	\$ 44,690.95

Totals:	\$ 2,648,168.07
Actual:	\$ 2,637,072.74

Access Road

7/2 Requested update of closeout status of this project. Response: "The other projects are still being worked on by Cal OES Recovery Closeout team."

COVID19

7/20 Streamlined application reminder  
 7/27 Request for information on eligibility requirements  
 7/29 Submitted new version of reimbursement request, \$16,998.05  
 8/18 Met with CalOES. Original application amount must remain, and work descriptions need updating.  
 8/25 Submitted updated narrative, work descriptions and pictures to original project amount of \$11,095.33.

Debris Removal & Generators

6/21 Received \$11,640 payment from HVLA  
 7/9 The Recovery Transition Meeting (final FEMA meeting on this disaster) took place.  
 7/28 Notification of FEMA payment chipping&mulching. \$112,500  
 7/29 Notification of FEMA payment generators, \$20,747.18, firebreak \$36,245.32, and generators \$35,735.96. Also notification of CalOES payment for generators, \$8,933 (See attached).  
 9/3 Deposited \$236,187.45 (\$112,500 + \$20,747.18 + \$36,245.32 + \$30,937 + \$35,757.95)  
 9/7 Deposited \$8,933

Federally funded, non-disaster projects (HMGP)					
Related Disaster	Project	Description	Completion	Reimbursed?	Reimbursement
4344	512	LHMP: Writing the Plan	100%	95%	\$ 74,404.00
4382	112	Unit 9 Tank: Replacing this tank	0%	0%	\$ 1,300,000.00
4407/4431	57	Generators: Installing at Booster Stations	0%	0%	\$ 748,048.00
4558	398	Defensive Space, Ignition Resistant Construction (DSIRC)	0%	0%	\$ 1,400,000.00
4558	428	Water Mains Planning	0%	0%	\$ 500,000.00

Totals:	\$ 4,022,452.00
Actual:	\$ 74,404.00

#### LHMP

7/2 Inquired on the status of this project. Response: "This project is in FEMA closeout and with FEMA, so soon as we hear back – which can take a little time – we will let you know. In the meantime I will keep this on my radar."

#### Unit 9 Tank

5/12 Lake County grant manager is checking in on CEQA activities for this project, as there is an 18 month deadline to complete CEQA  
5/24 New CalOES contact was able to reach FEMA EHP, and provides this comment "Was informed that it may be some time this October for EHP to finish with what they are reviewing. Will keep you updated. "  
9/2 Latest update from CalOES. "[project is in]EHP review...Don't forget - no work to be done if it is part of the post[award activities]."  
10/12 On-site Cultural Site Survey scheduled.

#### Generators

6/29 HMGP funds from a different disaster (4431, not 4407) are available to fund this project. CalOES has inquired if CSD is interested in-resubmitting this subapplication.  
7/2 Submitted 4 new documents in support of a subapplication re-submittal, reflecting change of scope.  
7/9 Submitted an additional 31 files in support of subapplication submittal. At least four files (BCA) remain to complete the submittal requirements.  
7/20 Sent remaining 4 BCA files to complete the re-submittal (See attached).  
7/27 Responded to final edits requests for Generator re-submittal  
8/12 Planning Partners (environmental consultant) completed edits to the environmental checklist of the subapplication  
8/24 Submitted updated environmental checklist to CalOES.  
10/6 Confirmed Authorized Agent info.

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

6/3 Discussed project with Tribal leader  
7/27 On-site project walk-thru with tribal leader  
10/6 Confirmed Authorized Agent info.  
November - Estimated FEMA submission date

#### Water Mains Planning

5/21 Submitted RFI response  
9/27 Submitted RFI response  
10/6 Confirmed Authorized Agent info

State Funded projects (Prop 1, Prop 68)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	75%	6%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	10%	0%	\$ 250,000.00
DWSRF	AMI	AMI	10%	0%	\$ 1,600,000.00
Totals:					\$ 2,225,000.00
Actuals:					=

I&I, Unit 9 Tank

5/24 **I & I:** Coastland reviewing Sewer line CCTV, expects complete project execution of Spring 2022.

6/28 **I & I:** Investigation of eligible expenses for lift station repair

7/2 **I & I:** Camera review of Meadow View North did not reveal damage warranting sewer line replacement.

7/27 **I & I:** Submitted revised reimbursement request according to the Grant Manager request (\$23,865).

8/25 **I & I:** Deposited \$23,865, reimbursement request from first quarter of active project.

9/2 **I & I:** Submitted second quarterly reimbursement request for \$198,659.47

10/6 **I & I:** Submitted Basis of Design documentation per grant mgr request.

6/9 **Unit 9 Tank:** Upon recommendation of LCSD Grant Manager, submitted CEQA application to LC Community Development Department (CDD).

6/17 **Unit 9 Tank:** Requested update on application status, expressing urgency

6/18 **Unit 9 Tank:** Meeting with LCCDD regarding project details, and permitting process.

7/1 **Unit 9 Tank:** Requested update on application status.

7/8 **Unit 9 Tank:** Submitted environmental review documentation from HMGP Subapplication.

7/9 **Unit 9 Tank:** Coastland submitted proposal to advance the engineering (including environmental) efforts for this project.

7/20 **Unit 9 Tank:** Coastland proposal to advance the engineering efforts was approved.

7/26 **Unit 9 Tank:** Received feedback from the LCCDD, that they are "conferring with other staff to find the most expeditious route to permitting".

7/27 **Unit 9 Tank:** The LCSD Grant Manager sent the notice that the CEQA placeholder status for this project will expire on 9/2022.

8/27 **Unit 9 Tank:** Meeting with Coastland & WRA (environmental consultants), Lake County Community Development Dept(Planning) representative Tracy Cline was unable to attend. Discussed differences in CEQA requirements.

9/22 **Unit 9 Tank:** WRA submitted RFI to LC CDD, Tracy Cline

AMI

6/7 Beacon Integration complete

6/18 Resolved Eye on Water customer issue

7/21 All-day training scheduled with Badger

7/23 Field staff completed the installation of 70 new meters (without radios).

7/30 First batch of meters (13) read via AMI process

8/5 The due date for radios is scheduled for 9/2021

8/6 Currently troubleshooting next batch of meters (267) to be read via AMI at the end of the month.

8/24 Downloaded 169 reads from AMI meters.

9/3 Currently working through existing error list of 46 meters.

9/25 Finished installation of 95 new meters without radios.

### AWIA of 2018

7/1 Certified with EPA that RRA is complete

### FLASHES

8/31 Submitted HVLCSD PGE Better Together application

9/2 Follow-up meeting with GHD regarding Red Flag Review

9/2 Received clarification from Trane on GHD Review questions

9/21 GM was authorized to sign Letter of Comittment with Trane

9/28 Met with FEMA sub-conctrators to discuss BRIC details

9/29 Submitted procurement docs to FEMA sub-contractors

10/4 Sent BBB Letter of Support template for South Lake County Fire Department

10/6 Received BBB Letter of Support from LC EDC, conitnuing correspondance with LC Chamber of Commerce, Middletown Area Merchants Association, and Strategic Communications Insurance Information Institute.

10/7 Corresponding with Hardesters regarding a BBB Letter of Support

10/8 HVLA BBB Letter of Support on HVLA Board meeting agenda

10/11 Meeting with Governor's office regarding BBB

10/13 Meeting with Congressman's Thompson regarding BBB

10/19 BBB feasibility application due

### APR (American Rescue Plan of 2021)

8/18 Received notification of DWR Small Community Drought Relief funding

8/25 Attended "Small Community Drought Relief" webinar for counties

9/8 Completed arrearages survey on the Electronic Annual Report (EAR).

9/10 Formulating three projects for DWR Small Community Drought Relief Funding applications.

9/27 Submitted \$8M Emergency Intertie project to DWR Small Community Drought Relief Funding program

10/6 Submitted \$22M Water Main Replacment project to DWR Small Community Drought Relief Funding program

10/15 Deadline for Covid Relief Funding application

### SCADA

7/7 Review of current data collection, and vision of future needs

7/26 Review of flow diagrams. Discussion of industry standard communications protocols, and communications hardware .

8/4 Review of HMI graphics options, HMI vendors and data retention.

8/23 On-site visit cancelled.

9/15,16 On-site visit re-scheduled

9/23 Confirmation that site-visit was complete, and currently compiling data.

Potential projects (LHMP)					
Priority	Funding Agency	Project	Description	Costs	Notes
1	HMGP (FEMA)	SCADA	Technology refresh	\$ 1,000,000	Initial Feasibility discussions underway, Joined Demand Response program to qualify for rebates
1	HMGP (FEMA)	Tanks	Replace wooden tanks	\$ 5,400,000	Subapplication submitted for one tank only, 4558 - NOI
1	HMPG (FEMA)	I & I	Pipe-bursting	\$ 1,000,000	Grant funds awarded for first pipe-bursting
1		RRP, ERP	Requirement of AWIA of 2018	\$ 200,000	Due 3/21, Possible 4482-NOI opportunity
1	HMGP (FEMA)	Water	Correlators, AirVacs, Lines, Meters	\$ 5,500,000	ESCOs can support energy savings projects
2		WMP	Water Master Plan	\$ 100,000	This is 20 years old. Is a reference document for grant applications
2	HMGP (FEMA)	WWTP	EQ Basin, Sludge Beds	\$ 6,000,000	Every flooding disaster in the last 4 years has damaged a portion of the WWTP. Possible developed contributions.
2		SWP	Stormwater Master Plan	\$ 200,000	This is 20 years old. Opportunity for regional benefits.
2		Stormwater	Implement Stormwater Master Plan Improvements	\$ 10,000,000	Phase 1 - Culverts in the Flood detention basin, previous NOI accepted for this activity
2	HMGP (FEMA)	Well	Drill a new well	\$ 4,000,000	Water Resilience, Contamination Mitigation, possible developer assistance
2	FMAG (FEMA)	Fuels Mitigation	Defensible Space, Concrete detention basin, masonry buildings	\$ 400,000	Possible 4558-NOI opportunity
2	FMAG (FEMA)	Hydrants	Improvements	\$ 4,100,000	Previous NOI accepted for this activity
2	PDM (FEMA)	GIS	Fully develop database, O&M	\$ 400,000	Management, maintenance, and communications tool
3		PAP	Public Awareness Program	\$ 200,000	Disaster preparedness, response and recovery
3	HMGP (FEMA)	CL2 valve	Automatic shut-off valve	\$ 50,000	Operator Safety, RMP improvement list
3	HMGP (FEMA)	CL2 Analyzers	Chlorination Basin improvements	\$ 100,000	Flow-based treatment process will streamline WWTP
3	HMGP (FEMA)	Earthquake	Retrofits	\$ 5,000,000	
3		Levee	Certification	TDB	Opportunity for regional benefits, flood insurance
3		Dam	Inundation Mitigation	TDB	Infrastructure improvements



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

**MEMO**

To: Board of Directors  
From: Dennis White  
Date: October 19, 2021  
RE: General Manager's Report

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Below is an overview of District operational activities.

**COVID-19 Response: Director, Employee and Customer health and safety**

- We continue to conduct COVID rapid-tests every Monday to all staff. OSHA guidelines also continue to be followed in daily routines.
- We are also keeping staff informed of changes in OSHA guidelines. We have had three in the last 30 days. Quarantine and vaccine guidelines have changed on 9/21, 10/5 and 10/7
- Staff will continue to maintain District critical infrastructure, to maintain the health and well-being of our rate payers.

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

**Budget.**

The auditors concluded their visit in early September and are compiling the results. Trish has responded to a few requests, and we look forward to the final report.

As you will see later in the agenda, we are taking a closer look at our OPEB (Other Post-Employment Benefits) liability. We are considering a change in our policy for retiree health benefits that will ease the fiscal burden on the District, and welcome your feedback on the topic.

We are looking ahead and making a plan for a mid-year budget review. We have had more Capital Improvement expenditures than in recent years, and Trish is developing an analysis that will clarify where we stand. We hope to have this ready for review by January.

**Drought.**

We have added a drawdown graph to this month's field report. Drawdown results for the month of October are presented for key climactic years. As we have previously discussed, our recharge rate is outstanding.

To keep this water in our pipes, and eliminate leaks and waste of this precious resource, our Project Manager has submitted an application for Drought Relief funding to replace 8 miles of water mainlines.





**Hidden Valley Lake  
Community Services District**  
19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
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Another element to consider during drought years, is being able to assist others who are less than “flush” with water, or the ability to distribute it. To this end, we have also asked SWRCB DWR for funding to build an emergency Intertie to Middletown.

### **Staffing**

On 9/27 we were so pleased to see Marty back at work! Suffice it to say, “he was sorely missed” would be a colossal understatement. Again, a big thank you too all those that held down the fort during his absence.

I am also excited to announce that we have hired a part time Account Representative, Lisa S, and she started just this past Friday. Welcome Lisa! And with that, we are fully staffed! Woo hoo!

As you will notice in tonight’s agenda, we are excited to bring back a heavily revised Employee Policy Manual for your review. This has been a journey for our administrative staff, and we were able to present to the Personnel Committee this month. We look forward to a new chapter in Employee Policy.

### **Politics**

- With the Board’s authorization, I signed the FLASHES project Letter of Commitment last month. Since then we have been lobbying state and local agencies for their support. Letters of Support for the Build Back Better Regional Challenge program can only strengthen our chances. So far, we have met with the Governors office, Congressman Thompson’s office, and a number of local agencies. To date, we have about 40 letters. The application deadline for the feasibility phase of this program is today. Thanks to all directors for their help and contribution to this effort.

### **Field**

- As you know, our field staff, have been spending quite a bit of their time filling the role of emergency workers. The mainline break on Moonridge called for many hours of hard manual labor, and critical thinking on containment. The Public Safety Power Shutoffs also makes our booster pump stations a much more manual process, as we manage the electrical and fuel needs of the “borrowed” generators. Sometimes this kind of reactive work can be disheartening, but I am thankful for the great attitudes of Barry and his staff. They have even been able to bounce back and re-energize the I & I project by replacing manhole lids and researching the possibility of manhole rehabilitation. What a great crew, and kudos to Barry for his leadership during these “storms”.

### **Insurance**

We are working with SDRMA to get a quote for earthquake insurance for our infrastructure. This has proven challenging, as underground infrastructure is usually



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excluded from typical earthquake policies. SDRMA is awaiting a response from their property carrier for an approval.

### **Major Projects**

- Valley Oaks
  - Coastland is awaiting a revised set of plans that includes a change to a fire hydrant.
  - We will be discussing fire-flow options with Coastland, giving the potential of a FLASHES project
- Tank 9
  - A Cultural Survey was conducted last week by FEMA representatives. I am pretty sure it was an eye-opening experience for those folks. I think we were able to eliminate all doubt that this is a legitimate and badly needed water storage project.
- I & I:
  - Two more manhole lids have been replaced
  - We have received an estimated time of arrival for the latest quarter's reimbursement request of mid-November.
- AMI
  - The radios from our order of 600 meters has not yet arrived.
  - Field staff will continue to install new meters without radios to keep the project moving.
- SCADA
  - GHD is compiling the results of their site visit and will be scheduling the next meeting soon.
- Resilience - FLASHES
  - Build Back Better Regional Challenge feasibility application was submitted today.
  - We had the benefit of one of GHD's Best and Brightest, Jeff Birk, help us with reviewing the project, giving us needed feedback for the Letter of Commitment. He was also on the call with Governor Newsom's office, touting the benefits of this project to the decision makers. He and his employer believe so much in this project, he did all this for us pro bono.
- Drought Relief Funding
  - Given the unfortunate incident on Moonridge last month, I asked staff to pivot on funding applications. We now have an application submitted for Mainline Replacement, and Emergency Intertie



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- 
- COVID Relief Funding (CRF)
  - Navigating the regulations of CRF has been challenging. Eligible reimbursement requests for both the arrearages program and the CRF are around \$60,000, but we can only apply to one.
- Strategic Plan
  - We made some good headway with the Strategic Plan meeting earlier this month. I think our re-focus on tangible and achievable goals and objectives will make this plan more meaningful. The sooner we agree and finalize on our plan for the future, the sooner we can get started! We can also get this done more efficiently by creating a standing agenda item at each Board Meeting to keep the conversation going, and the plan alive. Thank you, directors for this suggestion!



***General Manager Performance Appraisal***  
***(Synthesized from all Board Members by Larry Bienati—Draft 2.0)***

**Name:** Click or tap here to enter text.

**Evaluators:** All Board Members

**Period Covered:** Click or tap here to enter text.

**Date Conducted:** Click or tap here to enter text.

**KEY PERFORMANCE CATEGORIES - Circle one answer for each question.**

**Category A: Board Interactions**

**1. Builds Trust**

Trustworthy, reliable, honest, delivers on commitments and promises to the Board and other key stakeholders of the District.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

- Click or tap here to enter text.

**2. Board Communications**

Ensures Board is kept well informed; provides timely, relevant and factual information so Board Members can make informed decisions. Maintains regular communications with the Board and ensures key information is shared in a timely manner before, during and after Board meetings.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

- Click or tap here to enter text.

**3. Board Advocacy**

Models the way in supporting the vision, mission, core values, strategies, policies, practices and procedures inherent in the role of a successful General Manager. In this advocacy role, the GM appropriately supports Board actions when directed and may constructively challenge the Board when decisions require further discussion, consideration or evaluation.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

- Click or tap here to enter text.

**4. Builds Consensus**

Develops collaborative working relationships with each Board Member; understands expectations and perspectives of each Board Member, ratepayers and other key stakeholders of the District.

Somewhat Effective:      Effective:      Very Effective:

**Comments:**

• Click or tap here to enter text.

**Overall Rating Category A: Sum of competencies 1-4 inclusive =**

**Category B: Leadership**

**5. Fiscal Acumen**

Offers sound decisions and recommendations that enhance the District’s financial position. This includes a realistic budget-setting process, performance metrics and other accountability measures consistent with imperatives of the strategic business plan and general financial policies approved by the Board. Remains focused on the capital program, pension funding, labor negotiations, salaries and benefits.

Somewhat Effective:      Effective:      Very Effective:

**Comments:**

• Click or tap here to enter text.

**6. Builds External Relationships**

Displays an ability to effectively engage and communicate with elected officials and the various stakeholder groups the District serves. Also demonstrates the ability to sustain effective partnerships with local, state and federal agencies and professional organizations. Remains keenly aware and sensitive to the nature of political relationships in fostering interest-based outcomes.

Somewhat Effective:      Effective:      Very Effective:

**Comments:**

• Click or tap here to enter text.

**7. Operational Knowledge of District Service Readiness**

Demonstrates a solid understanding of critical leadership issues inherent in the District. Ensures District operations are in conformance with applicable statutes, regulations, permits and policies. Recommends rules, fees and process improvements for Board adoption related to construction, repairs, maintenance, operation of collection, treatment and disposal systems, recycled water systems, household waste collection and other operational objectives including the appropriate response capability in serving the community.

Somewhat Effective:      Effective:      Very Effective:

**Comments:**

• Click or tap here to enter text.

**8. Thinks Strategically**

Considers a broad range of internal and external factors when solving problems and making decisions; identifies critical, high payoff strategies and prioritizes team efforts accordingly; uses information from key stakeholders when making decisions; recognizes strategic opportunities for success; adjusts actions and decisions for focus on critical strategic issues affecting the service and operational mission of the District.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**9. Acts with Integrity**

Demonstrates principled leadership and sound business ethics; shows consistency among principles, values, and behavior; builds trust with others through own authenticity and follow-through on commitments.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**10. Demonstrates Adaptability**

Handles day-to-day work challenges confidently; is willing and able to adjust to multiple demands, shifting priorities, ambiguity, and rapid change; shows resilience in the face of constraints, frustrations, or adversity; demonstrates flexibility.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**11. Champions Change**

Challenges the status quo and champions new initiatives; generates new ideas; acts as a catalyst of change and stimulates others to change; paves the way for needed changes; manages implementation effectively by bringing perspectives and approaches together, combining them in creative ways.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**12. Provides Direction**

Fosters the development of a common vision; provides clear direction and priorities; clarifies roles and responsibilities.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**13. Leads Courageously**

Steps forward to address difficult issues; puts self on the line to deal with important problems; stands firm, when necessary, in “doing the right things” as it pertains to Board, staff and stakeholder needs.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**Overall Rating Category B: Sum of competencies 5-13 inclusive =**

**Category C: General Management**

**14. Fosters Teamwork**

Builds effective teams committed to organizational goals; fosters collaboration among team members and among teams; uses teams to address relevant issues.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**15. Workforce/Leadership Development**

Accurately assesses strengths and development needs of employees; ensures key direct reports provide timely, specific feedback and helpful coaching; provides challenging assignments and opportunities for development; has established an appropriate cadre of well qualified candidates for key organizational positions and future leadership needs of the District.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**16. Drives for Results**

Drives for results and success; conveys a sense of urgency and drives issues to closure; persists despite obstacles and opposition.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• Click or tap here to enter text.

**17. Establishes Plans**

Develops short and long-range plans that are appropriately comprehensive, realistic, and effective in meeting goals; integrates planning efforts across work units.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• [Click or tap here to enter text.](#)

**18. Staff Development/Organizational Design**

Recruits and hires the right people for permanent and temporary assignments; builds a strong team with complementary strengths; provides for staff continuity; forms the right structures and teams for appropriate organization effectiveness and efficiency.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• [Click or tap here to enter text.](#)

**19. Manages Execution**

Assigns responsibilities; delegates and empowers others; removes obstacles; allows for and contributes needed resources; coordinates work efforts when necessary; monitors progress.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• [Click or tap here to enter text.](#)

**20. Speaks Effectively**

Speaks clearly and expresses self well in groups and in one-to-one conversations. Actively attends to and conveys understanding of the comments and questions of others; listens well in a group.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• [Click or tap here to enter text.](#)

**21. Collaborative Leader**

Brings substantive conflicts and disagreements and attempts to resolve them collaboratively; builds consensus with internal employee as well as Districts labor relationships.

**Somewhat Effective:      Effective:      Very Effective:**

**Comments:**

• [Click or tap here to enter text.](#)



**22. Develops Oneself**

Learns from experience; actively pursues learning and self-development; seeks feedback and welcomes unsolicited feedback; modifies behavior in light of feedback; participates in various conferences, training in order to maintain awareness of new trends and developments in the wastewater industry; willing to assume leadership roles in various industry associations.

Somewhat Effective:      Effective:      Very Effective:

Comments:

•
---

**Overall Rating Category C: Sum of competencies 14-22 inclusive = .**

***Overall Rating Summary (Consultant will calculate when various board appraisals submitted)***

**Category A: Board Interactions = Click here to enter text. @ .50 = Click here to enter text.**

**Category B: Leadership = Click here to enter text. @ .25 = Click here to enter text.**

**Category C: Management = Click here to enter text. @ .25 = Click here to enter text.**

**Total:** Click here to enter text.

**Total Overall Points**

**22-24 = Far Exceeds Performance Expectations**

**19-22 = Exceeds Performance Expectations**

**14-18 = Meets Performance Expectations**

**13 or below = Below expectations; 90-day improvement plan likely**

***Looking back over the last 12 months, what are the top 5 achievements this General Manager has demonstrated in his role?***

1. Click or tap here to enter text.
2. Click or tap here to enter text.
3. Click or tap here to enter text.
4. Click or tap here to enter text.
5. Click or tap here to enter text.

***What do you see as this General Managers top 5 leadership focus areas in the next 12 months?***

Goal #1: Click here to enter text.

How measured? Click here to enter text.

Completion date? Click here to enter a date.

Why important? Click here to enter text.

General Manager Performance Appraisal  
Page 7

Goal #2: [Click here to enter text.](#)  
How measured? [Click here to enter text.](#)  
Completion date? [Click here to enter a date.](#)  
Why important? [Click here to enter text.](#)

Goal #3: [Click here to enter text.](#)  
How measured? [Click here to enter text.](#)  
Completion date? [Click here to enter a date.](#)  
Why important? [Click here to enter text.](#)

Goal #4: [Click here to enter text.](#)  
How measured? [Click here to enter text.](#)  
Completion date? [Click here to enter a date.](#)  
Why important? [Click here to enter text.](#)

Goal #5: [Click here to enter text.](#)  
How measured? [Click here to enter text.](#)  
Completion date? [Click here to enter a date.](#)  
Why important? [Click here to enter text.](#)

***General Manager Comments and Observations (will be attached later)***

**Employee Name: Dennis White**

**Date** [Click here to enter a date.](#)

**Evaluator(s) Name(s)**  
Click or tap here to enter text.

**Date** [Click here to enter a date.](#)

---

*Dennis White, General Manager*

---

*Jim Freeman, President of the Board*

# EMPLOYEE POLICY MANUAL



ADOPTED AND APPROVED  
BY  
HIDDEN VALLEY LAKE COMMUNITY SERVICES  
DISTRICT  
BOARD OF DIRECTORS

**Approved October 19, 2021**

Jim Freeman  
Gary Graves  
Jim Lieberman  
Claude Brown  
Sean Millerick

“The mission of the Hidden Valley Lake Community Services District is to provide, maintain and protect our community’s water.”

Welcome!

As an employee of Hidden Valley Lake Community Services District, you are an important member of our team. We hope that you will find your position here rewarding, challenging, and productive.

This Employee Policy Manual is intended to provide you with a general understanding of the District's human resources policies, benefits, and rules. It is intended to familiarize you with important information about the District as well as information regarding your own responsibilities. It is important that you read, understand, and follow the provisions of the Manual. Although the Manual describes important policies, practices, and benefits, it is not intended to constitute a legal document which could create any expressed or implied contractual obligations or alters the employee's at-will employment relationship. You will be notified in writing of any amendments and additions to these policies and procedures. Keep this manual, additions, and revisions on file for your reference.

This Manual cannot anticipate every situation or answer every question about employment. Additionally, circumstances will require that guidelines, practices, and benefits described in this Manual change. Accordingly, the District reserves the right to modify, supplement, or rescind any provision of this Manual from time to time, as it deems necessary. The Manual does not establish any rights or duties on the part of either the District or the employee.

The District is constantly striving to improve its operations, the services that it provides its customers and its relations with its employees. You are encouraged to bring suggestions for improvements to the attention of your supervisor, or the General Manager. Additionally, if you have any questions, you should contact your supervisor. By working together, the District believes that it will share with its employees a sincere pride in the workplace and the services that they are here to provide.

For employees who are commencing employment with Hidden Valley Lake Community Services District, let me extend a warm and sincere welcome.

For employees who have been with us, thank you for your past and continued service.

I extend my personal best wishes for success and happiness here at the District. We understand that it is our employees who provide the services that our customers rely upon, and who will enable us to create new opportunities in the years to come.

---

Dennis White, General Manager

# Hidden Valley Lake Community Services District

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www.hvlcsd.org



## Employee Acknowledgment

To be signed and returned to the HR Administrator

I hereby acknowledge that it is my responsibility to become familiar with the contents of the Hidden Valley Lake Community Services District (District) Employee Policy Manual. My signature below indicates that I have read the Manual and understand that I am expected to abide by the standards, policies and procedures defined or referenced in this document. I also understand that I am also to become familiar with and abide by the additional regulations, policies and laws found in the District Board policies. The Employee Policy Manual can be found on the District's website at [www.hvlcsd.org](http://www.hvlcsd.org). The information contained in this Manual is subject to change. As the District provides updated policy information, I accept responsibility for reading and understand the expectation that I abide by the changes.

I understand that this Manual does not constitute an employment contract. I understand that nothing in this Manual is intended to confer a property interest in my continued employment with the District. I also accept responsibility for contacting my supervisor if I have any questions, concerns or need further explanation regarding this Manual, any Board policies or regarding any aspect of my employment.

I understand that this Employee Policy Manual replaces any and all prior verbal and written communications regarding the Hidden Valley Lake Community Services District's working conditions, policies, procedures, and benefits.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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Pending Review

## **POLICY 3000 GENERAL PROVISIONS**

### **3000.1 Authority**

The subsequent rules, policies, and procedures enclosed in this Employee Policy Manual (Manual) are promulgated under the authority of the Hidden Valley Lake Community Services District (District). The enclosed supersedes all previous versions of the Manual and/or other District employee policies.

### **3000.2 Purpose and Application**

This Manual contains current employee policies and pertains to all personnel.

Failure to comply with the Policies within this Manual will subject the employee to discipline, up to and including termination.

### **3000.3 Equal Employment Opportunity (EEO) Statement**

The District extends EEO to all persons and does not unlawfully discriminate against anyone, with respect to all aspects of the employment relationship, including but not limited to recruitment, hiring, evaluation, training, promotion, transfer, discipline, layoff, recall, and termination.



## **POLICY 3001 DRESS CODE AND PERSONNEL STANDARDS**

### **3001.1 Policy**

The District's professional image is crucial and maintained, in part, by how employees present themselves to customers, residents, visitors, vendors, and others during operations. When choosing appropriate work attire, employees should consider tastefulness, anticipated public contact, the nature of the activity, and working conditions.

### **3001.2 Uniforms**

Certain employees are subject to wearing the District's uniform. Employees will wear the uniform only during their work hours, when traveling to and from work, or while representing the District. Employees will report to work on time in uniform and will not wear their uniform while off-duty. Occasionally, field or facility work may require alternative uniforms or equipment.

Personnel shall be issued an employee identification card verifying their affiliation with the District. All staff will have their District issued photo identification card on their person during working hours.

Field staff are provided uniforms with the District logo. Uniforms include pants, shirts, and steel-toed boots and are provided annually (subsequent to July 1). Field staff are provided jackets, raingear, and rubber boots as needed. The maximum annual boot allowance is \$300 per year and includes purchase, repair, and resoling. The maximum annual pant allowance – up to five pairs – is \$200 per year. When alternative uniforms are required, personal outerwear, hats, or jackets (including with logos or names on them other than the District logo) are prohibited.

### **3001.3 Grooming and Attire**

Employees will use good judgment and taste in matters of personal grooming and dress. Attire will support the dignity and image of a professional office and organization. Employees will be neat and clean in appearance, dressed in professional attire, and will conduct themselves in a professional manner.

Visible tattoos cannot be obscene, sexually explicit, or otherwise violate any District policy, including but not limited to Policy 3014. All non-conforming tattoos must be covered (e.g., with clothing or a bandage) while at work.

Body piercings are permitted if they are reasonably sized, and professional-looking. Non-conforming piercings shall be removed, covered with a bandage, or re-placed with a clear, plastic spacer while the employee is working.

In all cases, supervisors will assist staff in determining what is considered appropriate attire for the work environment. All clothing will be clean and without rips or holes. The following is offered as a general guideline:

**Business Casual Attire (Monday through Friday):** No t-shirts, exposed midriffs, low cut tops, spaghetti straps, tube-tops, halter tops, sweats, shorts, flip flops, or other informal or inappropriate attire.

**Business Attire (Board & Special Meetings):** Generally, includes dresses/skirts, dress shirt and tie, and dress slacks.

**3001.4 Non-Compliance**

Employees who are inappropriately dressed may be sent home and directed to return to work in the proper attire. Non-exempt employees will not be compensated for the time away from work.

**3001.5 Special Provisions**

Employees who believe they need an accommodation with respect to this policy should contact HR Administrator.

Pending Review

## **POLICY 3002 RECRUITMENT AND HIRING**

### **3002.1 Policy**

All District position vacancies are to be filled with qualified and competent persons who are well suited to perform in the specific position for which they are employed.

Appointments shall be made with the objective of obtaining the best qualified person(s) available as recommended by the supervisor and approved by the General Manager, or designee, following proper recruitment and selection actions. All appointments shall be required to successfully complete a six-month probationary period.

### **3002.2 Administration**

The following subsections define the administration of the recruitment and hiring process as directed by the General Manager or designee:

#### **3002.2.1 Recruitment**

Selection procedures are designed to ensure the recruitment of the best qualified applicants. Factors such as job-related education, experience, skills, and knowledge will be considered.

#### **3002.2.2 Announcements**

Approved external postings shall be published on the District website, public bulletin boards, professional recruiting websites, and/or media outlets. The announcements shall include the job description.

#### **3002.2.3 Selection and Appointment**

This process applies to all staff positions except the General Manager who shall be hired by the Board of Directors.

##### **3002.2.3.1 New Hires**

The General Manager, or designee, shall formally announce and post job openings to solicit external candidates for job vacancies. Candidates, both internal and external, who wish to be considered will submit a written application to that effect to the HR Administrator. All applicants must meet the minimum qualifications of the position description. Where positions are posted, all interested candidates who meet the minimum qualifications are encouraged to apply. The General Manager, or designee, may consider the candidate's applicable skills, knowledge and education, experience, and other factors deemed relevant for the position. The General Manager, along with the HR Administrator and hiring supervisor, shall review each application prior to final determination.

##### **3002.2.3.2 Promotions/Transfer Internal Recruitment**

Alternatively, the General Manager may reject the formal recruitment process and reject to post or publicly announce a vacancy. Qualified internal candidates may be considered instead, and an existing employee may be promoted or transferred to the position.

In the internal selection process, the General Manager or designee may consider the employee's applicable skills, knowledge and education, experience, work performance and conduct record, time in current position, length of service, and other factors deemed relevant. All internal candidates will be considered and the most qualified, will be selected. The General Manager shall approve all promotions/internal selections.

If the position is filled by a current regular employee, that employee shall undergo a six-month probationary period in that position with continued existing benefits. Within six-months of the transfer/promotion, the employee may elect to return to their previous position with advance written notice to and approval by the General Manager, so long as the original position has not been filled. Probation may be extended by the General Manager or designee up to 18-months, typically in six-month increments.

### **3002.2.3.3 Rehires/Reinstatements**

Former District employees may be eligible for consideration for re-employment. Consideration will depend on prior work experience, the former employee's work record, circumstances involving prior separation from the District, and other relevant factors. Former employees are generally subject to the same pre-employment selection processes as potential new hires. The General Manager, along with the HR Administrator and the hiring supervisor, shall review each application prior to final determination.

### **3002.3 Pre-Employment Screening – Physical Exam and Background Check**

Employment offers are contingent upon successful completion of a pre-employment physical exam and drug screening (by the District-approved medical facility at District expense), and a background check including Department of Motor Vehicles history. The District complies with all requirements necessitated by background checks, including notice of rights and authorization by the candidate.

### **3002.4 Rejection of Probationer**

During the probationary period, an employee may be dismissed from employment at any time by the supervisor, with the concurrence of the General Manager, without cause or reason, with or without advance notice, and without the right of appeal. Notification of termination during probation shall be in writing and shall be served on the probationer.

## **POLICY 3002.5 OUTSIDE EMPLOYMENT**

### **3002.5.1 Policy**

Employees will not engage in outside employment determined to adversely affect the District, or otherwise conflict with the employee's duties or service, as determined by the General Manager. Employees are prohibited from performing any services for customers of the District that are normally performed by the District. Employees may not solicit or conduct any outside work during work time for the District.

### **3002.5.2 Administration**

This policy is applied consistently and without discrimination to all staff and complies with all applicable employment and labor laws and regulations.

#### **3002.5.2.1 Notification**

Personnel must provide written advance notice to the General Manager of any acceptance of outside employment, or at the time of hire.

#### **3002.5.2.2 Determination**

The General Manager will determine if the outside employment conflicts with District employment. The General Manager will provide a final determination, in writing, and will include a justifying explanation.

Examples of outside employment that may adversely affect the District, or otherwise conflict with the employee's duties or service, include, but are not limited to:

1. Work requiring the use of District vehicles, equipment, or resources.
2. Work for any person or entity performing work in conflict with the District.
3. Work that is incompatible with an assigned District work schedule.

## **POLICY 3002.6 ANTI-NEPOTISM**

### **3002.6.1 Policy**

The most qualified candidates will be selected for employment positions. There will be no bars to appointment of individuals who have close relatives in any staff category in the same or different departments so long as:

No employee shall vote, make recommendations, or in any way participate in decisions about any personnel matter that may directly affect the selection, appointment, promotion, termination, other employment status, or interest of a close relative.

### **3002.6.2 Definition**

Close relative, for the purpose of this policy, is defined as spouse or significant other, domestic partner, child, grandchild, mother, father, grandparents, brother, sister, mother-in-law, father-in-law, sister-in-law, brother-in-law, aunt, uncle, nephew, niece, cousin, foster child, ward of the court or any step-relations.

### **3002.6.3 Administration**

If individual is considered for appointment in a department in which an immediate family member is already assigned, review of this fact shall be required at all appointing levels. The objective of the review will be to assure equity to all department personnel.

If individual is considered for appointment in a department where a close relative has supervisory responsibility, the appointment will not be granted.

## **POLICY 3003 POSITIONS AND EMPLOYEE STATUS**

### **3003.1 Policy**

The District is dedicated to maintaining a workforce that upholds its vision and mission statement. The District maintains job descriptions for each position/classification and contains a general summary of the duties, minimum and desired qualifications and background, essential functions, and physical/environmental factors associated with the performance of the job. The responsibilities of both the employee and the District are listed below.

### **3003.2 Job Responsibilities**

Employees may expect that:

- They will be fully informed of their duties and responsibilities.
- They will be provided with adequate administrative and supervisory direction.
- Their work performance will be regularly appraised, and they will be encouraged and helped to improve their level of performance.
- Their eligibility for promotion will be dependent on demonstrated ability, merit, and availability of promotional positions.

The District expects that its staff will:

- Perform their job duties and responsibilities in a timely and satisfactory manner.
- Be courteous and professional.
- Provide dependable and effective performance.
- Effectively contribute to the District's mission and purpose.
- Respect proper protocol and the normal chain of command.
- Maintain regular and predictable attendance.
- Comply with all policies in this Manual.

### **3003.3 Oath of Office and Disaster Service Worker**

As a condition of employment, all public employees, except those exempted by law, are required to take an oath or affirmation to uphold the Constitution of the State and the United States of America against all enemies foreign and domestic in accordance with California Constitution Article 20, Section 3. New employees who refuse to take the oath or affirmation cannot be employed by the District and will be terminated from employment. Public employees may be declared to be disaster service workers.

### **3003.4 Employee Identification Card**

The HR Administrator will issue all personnel an employee identification card which will include a photograph of the employee. This card will identify the employee as a Disaster Service Worker. The purpose of this card is to identify District employees as authorized individuals allowing them access to restricted areas following natural disasters or other emergency situations.

### **3003.5 Job Descriptions and Organization Chart**

The District organization chart and position descriptions with salary ranges are available on the District website: [www.hvlcsd.org](http://www.hvlcsd.org).

### **3003.6 Definitions**

Job positions/classifications and performance expectations are defined below:

#### **3003.6.1 Probationary Period**

All appointments shall be subject to a probationary period of six-months. The employee's performance will be evaluated by the supervisor as needed and appropriate during the probationary period. The purpose of the probationary period is to determine if the employment relationship suits both the District and employee. Should the performance evaluation at the conclusion of the probationary period reflect satisfactory completion of the probationary period, new-hire, and promotional employee will qualify for "regular" status.

Probationary employment may be extended for a maximum of an additional 12-months for a total of an 18-month probationary period upon recommendation by the supervisor and with the approval of the General Manager.

#### **3003.6.2 Employee Status**

##### **3003.6.2.1 Regular Full-Time Position**

An employee hired to fill a regular position in any job classification. They are regularly scheduled to work at least 40-hours-per-week, are not temporary employees, and have successfully completed the probationary period. They are eligible for sick leave pay, holiday pay, and vacation pay – accrual beginning on their date of hire. Regular Full-Time Employees receive District insurance coverage and are enrolled in CalPERS, and otherwise as required by law.

##### **3003.6.2.2 Regular Part-Time Position**

An employee hired to work fewer than 32-hours per week but at least 1,000 hours per year. This status is achieved upon successful completion of a six-month probationary period. They are eligible for sick leave pay, holiday pay, vacation pay – accrual beginning on their date of hire. They will also be enrolled in CalPERS Retirement benefits per the District's CalPERS contract provisions, and as otherwise required by law. Regular Part-Time Employees do not receive District Insurance coverage.

##### **3003.6.2.3 Temporary Position**

An employee hired to work within any job classification, but whose position is not regular in nature, who shall not work more than 1,000 hours per year.

Employees hired to replace a regular employee who is on a leave of absence shall be hired as temporary employees unless said leave exceeds 180-days.



A temporary employee will not be eligible for holiday pay, vacation pay, insurance coverage, or items of a similar nature, nor will they accrue seniority or leave of absence rights. They may take time off without pay with the approval of his or her supervisor, or the General Manager, and shall be permitted to take time off, without pay, for District-recognized holidays.

If a temporary employee is reclassified to probationary or regular status, they will be credited with previous hours to determine eligibility for such benefits that may accrue to them in their new status.

#### **3003.6.2.4 Exempt Position**

Personnel in exempt positions are exempt from overtime provisions of federal and state wage and hour laws. They are expected to work when needed to satisfy operational needs.

#### **3003.6.2.5 Non-Exempt Position**

Personnel in non-exempt positions are subject to overtime provisions of federal and state wage and hour laws.

Pending Review

## **POLICY 3004 COMPENSATION**

### **3004.1 Policy**

The District shall maintain and administer a compensation plan that is affordable, supports the mission statement, attracts, and retains skilled, capable staff, and affirms their value to the organization.

### **3004.2 Administration**

#### **3004.2.1 Compensation Plan**

Each job description shall include a minimum and maximum salary/hourly rate, and such intermediate rates as necessary, as well as supplemental, retirement, insurance, and related fringe benefit provisions.

The Compensation Plan shall be tied to the Consumer Price Index (CPI) for the Bay Area. Employees will receive a salary range adjustment equal to the February to February CPI change, effective each following July 1. The Board of Directors will have the authority to freeze CPI salary adjustments at any time.

The Compensation Plan allows for merit increases within a salary range. These increases are based on overall satisfactory performance as reflected in their six-month and annual performance evaluation. Merit increases, if any, are effective at the beginning of the pay period following the employee's performance evaluation date. If granted, merit increases may be applied retroactively in the event a performance evaluation is not completed timely. All approved merit increases shall be documented on a Personnel Action Form.

#### **3004.2.2 Compensation at Hiring**

##### **3004.2.2.1 Rates of Pay**

Upon hire, employees are assigned a rate of pay within the salary range for the class in which they are employed, as determined by the General Manager.

##### **3004.2.2.2 Entrance Salary**

Upon hire, employees are typically appointed at the minimum rate for the class, except when the General Manager approves an appointment or reinstatement above the minimum rate.

##### **3004.2.2.3 Movement to a Higher Classification**

Following promotion or reassignment to a position with a higher salary range, employees, shall be paid at the entrance step of the new assigned range. The anniversary date of employee's promoted or reassigned will be changed to coincide with the effective date of promotion.

## **POLICY 3004.3 HOURS WORKED AND OVERTIME**

### **3004.3.1 Policy**

The necessity for overtime work by non-exempt employees will be avoided when possible. Overtime shall be held to a minimum consistent with operational needs and shall only be used during emergencies or otherwise in the District's best interest.

### **3004.3.2 Definitions**

#### **3004.3.2.1 Hours Worked**

The standard work week consists of five consecutive workdays, Monday through Friday, of eight-hours each. The exact times and dates shall be determined by the General Manager, or designee.

#### **3004.3.2.2 Overtime**

Overtime is considered time worked in excess of 40-hours in a single work week. Non-exempt employees shall be paid overtime at one-and-one-half times the employee's regular rate of pay. Holidays, administrative leave, vacation, authorized flextime, paid sick time, and any other paid or unpaid time off does not count toward an employee's overtime calculation (see Policy 3004.7).

### **3004.3.3 Administration**

#### **3004.3.3.1 Authorization**

Overtime work must be authorized in advance by the employee's supervisor, and/or the General Manager or designee. Employees working overtime without prior approval may be subject to disciplinary action.

#### **3004.3.3.2 Work Schedule**

A work schedule is maintained by the supervisor and approved by the General Manager. Certain employees may be subject to a modified work schedule depending on employment status (see Policy 3003) or on-call responsibility (see Policy 3004.7) as determined by the supervisor, General Manager, or designee.

## POLICY 3004.4 ALTERNATE WORK SCHEDULE

### 3004.4.1 Policy

The District will allow employees and supervisors/managers to mutually agree upon a work schedule that varies from the standard eight (8) hours per day, ten (10) days per pay period on a case-by-case basis. An alternate work schedule (AWS) is expected to maintain operational efficiency, productivity, and effective service to the public and state departments, while also affording the employee the flexibility to enhance individual work/life balance.

### 3004.4.2 Definitions

The AWS consist of a 5/40 workweek (employees are scheduled to work five days, eight hours each day) and a 4/10 workweek (employees are scheduled to work four days, 10 hours each day and are scheduled for the 5<sup>th</sup> day off) in a two-week pay period.

Regular Day Off (RDO) is the regularly scheduled day off in the AWS.

AWS Agreement is the form in which the employee and supervisor/manager acknowledge and agree to the specific AWS schedule.

### 3004.4.3 Administration

Department supervisors and the General Manager will evaluate an employee's AWS request in relation to operational needs, and individual performance. The AWS will not be constructed as a method for the District to avoid overtime pay, nor shall it be constructed to result in regularly scheduled overtime.

In the event of multiple AWS' in a department, District supervisors will be responsible for the monitoring and management of AWS'

A signed AWS agreement form will be required by the employee and approved by the supervisor/manager prior to implementing the Alternate Work Schedule.

Employees will be scheduled to work pursuant to the following alternative workweek definition:

5/40 workweek (employees are scheduled to work five days, eight hours each day)

Nonexempt employees under this schedule will generally be scheduled to work five days per workweek and eight hours per workday. As detailed in the company's [Overtime Pay] Policy, employees under this schedule will be eligible for overtime after working eight hours in a workday or 40 hours in a workweek.

4/10 workweek (employees are scheduled to work four days, 10 hours each day)

Nonexempt employees under this schedule will generally be scheduled to work four days per workweek and 10 hours per workday. As detailed in the company's [Overtime Pay] Policy, employees under this schedule will be eligible for overtime after working 10 hours in a workday or 40 hours in a workweek.



**ALTERNATE WORK SCHEDULE AGREEMENT**

<b>Employee Name:</b>	<b>Date:</b>
<b>Department:</b>	<b>Effective Dates:</b>

**Alternate Work Schedule (check one)**

- 4/10/40 – Work Schedule:
  - o RDO: (Friday)
  - o Date of first RDO:
  - o Work schedule for 10-hour days: (e.g., Monday-Thursday 7:00 a.m. – 5:30 p.m.)
- 5/8/40 – Work Schedule
  - o Work schedule for 8-hour days: (e.g., Monday – Friday 8:00 a.m. – 5:00 p.m.)
- 5/8/40 – Regular work schedule for 8-hour days: (e.g., Monday – Friday 8:00 a.m. – 5:00 p.m.)

The District's pay period is 80 hours. Your work schedule begins on Friday and ends on the 10th workday (Thursday). The AWS work schedule maintains a 40-hour work week, while providing employees every other Friday off (See Figure 2).

In accordance with 29 CFR 778.105, this opportunity is not designed to evade the overtime requirements of the Fair Labor Standards Act (FLSA). Additional hours that might involve overtime must be approved in advance by the supervisor/manager.

The designated start and end times may not be altered. This requirement is for purposes of establishing your 40-hour work week and computing any overtime compensation due under the provisions of the Fair Labor Standards Act (FLSA).

By signing below, you agree to maintain your selected AWS as set forth in this agreement. Periodic changes are not permitted without supervisor/manager approval.

This agreement will remain in effect indefinitely unless modifications or termination is agreed upon by both the District and the employee. Should there be agreed upon changes to this agreement, a minimum of four-weeks written notice will be provided. Failure to comply with the procedures outlined in the District's AWS Policy will be cause for cancellation and you will return to a normal Monday-Friday, 5/8/40 schedule.

I have read and understand the above terms and conditions of the AWS Agreement. I also acknowledge receipt of and agree to abide by the District's AWS Policy and understand a copy of this agreement will be placed in my official personnel file for audit purposes.

<b>Employee Signature:</b>	<b>Supervisor Signature:</b>
<b>HR Administrative Signature:</b>	<b>General Manager Signature:</b>



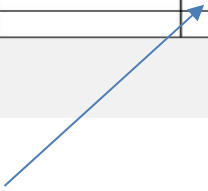
Figure 1 – 5/8/40 Hour Work Week

Week of 10/15/21 - 10/21/21										
Activity	Project	Department	Fri 10/15	Sat 10/16	Sun 10/17	Mon 10/18	Tues 10/19	Wed 10/20	Thur 10/21	Totals
02 REG SPLI			<u>8.00</u>			<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	40.00

Figure 2 – 4/10/40 Hour Work Week

Week of 10/15/21 - 10/21/21										
Activity	Project	Department	Fri 10/15	Sat 10/16	Sun 10/17	Mon 10/18	Tues 10/19	Wed 10/20	Thur 10/21	Totals
02 REG SPLI						<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	40.00

Day off



## **POLICY 3004.5 REST AND MEAL PERIODS**

### **3004.5.1 Policy**

The District provides staff with meal and rest breaks, in accordance with state law. Generally, employees are permitted to take one paid 10-minute rest break in approximately the middle of each four-hour period they work, and one unpaid lunch period of between 30-minutes to one-hour in approximately the middle of an eight-hour shift.

### **3004.5.2 Administration**

Staff are expected to log their unpaid meal break and paid rest breaks on their timesheets.

Pending Review

## POLICY 3004.6 PAYROLL

### **3004.6.1 Policy**

All employees are compensated for their time worked and will comply with District guidelines in respect to time and attendance.

Relating records and supporting documents will be maintained and the District will compensate employees in an accurate and timely manner. Supervisors will be familiar with relating guidelines and as well as the basic provisions of the Fair Labor Standards Act (FLSA) covering time reporting and record keeping.

### **3004.6.2 Definitions**

#### **3004.6.2.1 Pay Periods**

There are 26 pay periods per year. Each pay period begins on a Friday and ends on a Thursday; paychecks (direct deposit and paper) are issued the following Friday. Upon hire, employees will receive a schedule of payday for the calendar year.

Electronic timecards are the official timekeeping documents for each employee and are subject to audit.

### **3004.6.3 Administration**

#### **3004.6.3.1 Timecards and Adjustments**

Employees will complete their timecard in a timely manner and will use codes as applicable. Upon the completion of the pay period, each employee will submit the timecard to their direct supervisor for review.

#### **3004.6.3.2 Direct Deposit**

Employees may choose to sign up for direct deposit by submitting a voided check and direct deposit enrollment form at time of hire to the HR Administrator. Should the employee choose to enroll at a later time, documentation must be submitted to the Accounting Supervisor.

For employees electing direct deposit, paychecks will be electronically paid to the employee's bank account through direct deposit commencing on the first payroll after enrollment.

#### **3004.6.3.3 Deductions**

Mandatory payroll deductions are made in accordance with applicable laws. Voluntary deductions are available to the employee on a pre-tax or after-tax basis, according to the program.



#### **3004.6.3.4 Discrepancies**

Discrepancies or errors noticed on a timecard must be brought to the attention of the supervisor/manager immediately for correction. The General Manager will review each request for approval.

#### **3004.6.3.5 Final Paycheck**

Upon employment termination, employees will receive their final paycheck on a date according to applicable law. The paycheck will include unused accrued vacation time.

Pending Review

## POLICY 3004.7 ON-CALL

### **3004.7.1 Policy**

This policy pertains to all non-exempt employees required to be on-call and who work outside of regular work hours.

### **3004.7.2 Definitions**

#### **3004.7.2.1 On-Call Duty**

“On-call” personnel are non-exempt employees that are required to standby or respond to emergency or other operational needs occurring after regular work hours. They are assigned by the supervisor or General Manager.

#### **3004.7.2.2 On-Call Pay**

Assigned personnel are compensated \$400 per on-call week. When called into work during this time, they will also receive compensation for any hours worked at their normal rate, including overtime, if applicable.

#### **3004.7.2.3 Holiday Pay**

On-Call personnel that work on a District-observed holiday will receive, in addition to their eight-hours of holiday pay, an additional special holiday pay rate of one-and-one-half times their regular hourly rate for each hour worked. Special holiday pay is a separate entitlement from overtime compensation (see Policy 3004.8).

### **3004.7.3 Administration**

#### **3004.7.3.1 Scheduling**

**3004.7.3.1.1** Employees in specified classifications are assigned on-call duty on a rotating basis.

**3004.7.3.1.2** On-call personnel may trade scheduled standby time with other employees with prior approval from their supervisor or the General Manager.

#### **3004.7.3.2 Responsibilities**

**3004.7.3.2.1** On-call personnel will carry a District-provided cellular phone for District communication purposes during the entire standby period.

**3004.7.3.2.2** On-call personnel will immediately answer the District provided cellular phone and respond (to work) if necessary.

**3004.7.3.2.3** If on-call personnel are required to respond to an incident, they will notify their supervisor upon their arrival at the designated location.

**3004.7.3.2.4** On-call personnel must not be under the influence of any substance that impairs their ability to work during their on-call period. On-call personnel must not report to work, or perform work, under the influence. If the

employee is taking prescription medication(s) that may impair their ability to work, they must provide a conforming doctor's note in advance to their supervisor. If the medication may impair the employee's ability to work, per the doctor, that employee must not work and must not be on-call. These circumstances require an interactive process and consideration of reasonable accommodation.

**3004.7.3.2.5** On-call personnel will remain no more than a distance of 30-minutes' travel time to the District work location.

**3004.7.4 Compensation**

If an employee is not on-call, but is called back to work, they will receive a minimum of two-hours of compensation, regardless of whether they worked fewer than two-hours. The employee shall also receive compensation for every hour worked beyond the initial two-hours.

Pending Review

## POLICY 3004.8 HOLIDAYS

### 3004.8.1 Policy

All regular full-time employees are eligible to receive eight-hours of pay for each District-observed holiday. Permanent part-time employees receive pro-rated holiday pay based on their regularly scheduled workweek.

The following days are recognized and observed by the District as paid holidays:

- New Year's Day
- Birthday of Martin Luther King, Jr.
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving Day (and the day after Thanksgiving; Thursday and Friday)
- Christmas Eve (if on a Monday through Thursday)
- Christmas Day
- 2 Floating holidays

### 3004.8.2 Administration

When a holiday falls on Saturday, the preceding Friday shall be observed as the holiday. When a holiday falls on Sunday, the following Monday shall be observed as the holiday.

When an eligible employee is taking an authorized leave, with pay, when a holiday occurs, they will be provided the paid holiday. That is, the paid day off will be charged to the paid holiday, and not against the employee's personal accrued vacation.

#### 3004.8.2.1 Special Holiday Pay

Non-exempt personnel required to work on any District-observed holiday, other than a floating holiday(s), will, in addition to receiving regular holiday pay, be compensated at the rate of one-and-one-half time the employee's regular rate of pay. Special holiday pay is a separate entitlement from overtime compensation.

#### 3004.8.2.2 Floating Holidays ("Floaters")

Employees are credited two floating holidays at their date of hire, and on January 1, of each year thereafter. "Floaters" will be approved in advance by the supervisor/manager and must be used in the year they are earned.

## POLICY 3004.9 ACCRUAL

### 3004.9.1 Policy – Vacation Accrued

Eligible employees begin accruing paid vacation at the time of hire. Regular Part-Time or Temporary employees are not eligible and will not accrue vacation.

#### 3004.9.1.1 Administration

Vacation leave taken shall not be in excess of the paid vacation time accrued at the time the vacation is taken.

#### 3004.9.1.1.2 Accrual Rates and Maximums

Eligible employees accrue vacation at each of the 26-pay periods per year, according to the following schedule:

Years of Service	Annual Vacation Accrual Hours	Maximum Allowable Vacation Accrual Hours
1 – 4	80	160
5 – 9	120	240
10	128	256
11	136	272
12	144	288
13	152	304
14+	160	320

Employees may accumulate up to two-times their Annual Vacation Accrual Hours at any time (e.g., for an employee in their third year of employment, the maximum possible accrual is 160 hours – the product of two and eighty).

Employees may ‘cash-out’ their Annual Accrued Vacation Hours, at the discretion of the General Manager, or designee.

#### 3004.9.1.1.3 Documentation

A vacation leave request must be approved prior to the date of leave, preferably with at least a one-week notice. Consideration is given to both the employee’s wishes and operational needs.

### 3004.9.2 Policy – Sick Time Accrued

Employees begin accruing sick time at the time of hire. Qualified sick time includes:

- Diagnosis, care, or treatment of a health condition, or preventive care for, the employee or family member.
- An employee who is a victim of domestic violence, sexual assault, or stalking in accordance with applicable law.

### **3004.9.2.1 Administration**

#### **3004.9.2.1.1 Sick Leave Accumulation**

Regular full-time employees accrue sick time at 3.69 hours per pay period. Regular full-time employees accrue sick time while on any paid absence from work but not during any unpaid absence.

Regular part-time employees accrue sick time at 1.845 hours per pay period. Regular part-time employees do not receive payment for unused accumulated paid sick time upon employment termination but may be eligible at the time of retirement (see Policy 3004.20).

#### **3004.9.2.1.2 Documentation**

When an employee's absence exceeds three workdays, the General Manager, or designee, may require a doctor's note supporting the need for sick time.

#### **3004.9.2.1.3 Exhaustion of Sick Time**

In the event an employee uses all their accrued sick time, the employee is required to use any other accrued time during their absence due to illness as applicable by law.

#### **3004.9.2.1.4 Expectations Regarding Use of Sick Time**

Operational needs depend on the regular and dependable attendance of staff; unnecessary and unexcused absences adversely affect operations and the job performance of fellow employees.

Employees will use accrued sick time only for the reasons set forth in this policy. Abuse of sick time is not tolerated and may result in corrective action or other negative consequences.

## **POLICY 3004.10 FAMILY AND MEDICAL LEAVE UNDER THE CALIFORNIA FAMILY RIGHTS ACT**

### **3004.10.1 Policy**

As an employer of between 5 – 49 people, the District recognizes and adopts the California Family Rights Act (CFRA) Leaves of Absence. CFRA provides eligible employees the opportunity to take unpaid, job-protected leave, for certain specified reasons. Leave maximum is 12-weeks within a 12-month period, except as otherwise required by law.

### **3004.10.2 Definitions**

#### **3004.10.2.1 Serious Health Condition**

A “serious health condition” is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider, and either prevents the employee from performing the functions of his or her job or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing-treatment requirement includes an incapacity of more than three full calendar days and two visits to a health care provider, or one visit to a health care provider and a continuing regimen of care; an incapacity caused by a chronic condition or permanent or long-term conditions; or absences due to multiple treatments. Other situations may also meet the definition of “continuing treatment.”

### **3004.10.3 Administration**

#### **3004.10.3.1 Eligibility**

To be eligible for CFRA leave under this policy, employees must:

1. Have worked at least 12-months for the employer in the preceding year; and
2. Have provided least 1,250 hours of service to the employer in the 12-months preceding the date the leave would commence.

#### **3004.10.3.2 CFRA-Qualifying Reasons**

- To care for or bond with a newborn child, or with a child placed with the employee for adoption or foster care.
- To care for an immediate family member (employee's spouse, registered domestic partner, child, parent, grandparent, grandchild, or sibling) with a serious health condition.
- Because of the employee's serious health condition that makes the employee temporarily unable to perform their job.
- A “qualifying exigency” arising out of the fact that the employee’s spouse, domestic partner, child, or parent is on, or has been notified of an impending call to, “covered active duty.”

Employees wishing to take CFRA leave for a serious health condition, or child bonding as described in the California Government Code Section 12945.2, are advised to consult with the HR Administrator and General Manager for additional details under this law.

Pending Review



## **POLICY 3004.11 PREGNANCY DISABILITY LEAVE**

### **3004.11.1 Policy**

All employees are provided, regardless of length of service, the right to take a Pregnancy Disability Leave (PDL) during the period that a medical care provider determines the employee is actually disabled by pregnancy or a related medical condition. PDL is provided for up to a maximum of four-months.

### **3004.11.2 Administration**

Employees requesting foreseeable PDL should ordinarily provide a 30-day notice in advance of the date the leave is to begin as well as the estimated date upon which the employee will return to work.

Employees taking PDL may elect whether to use any accrued paid time off in conjunction with the leave. Health insurance coverage will continue to be provided to the employee on PDL to the same degree such insurance coverage was provided before the leave began.

Upon completion of the leave, the employee is required to provide a written release to work, including any restrictions on the ability to work and the duration of such restrictions, from the health care provider. Upon returning from PDL, employees will be reinstated to their original position before taking leave. The employee may be reinstated to a position that is comparable (same tasks, skills, benefits, and pay) to the job they had before taking PDL.

## **POLICY 3004.12 LEAVE OF ABSENCE WITHOUT PAY**

### **3004.12.1 Policy**

An employee's leave of absence without pay request will be considered for reasons other than those specifically described in this Manual (e.g., CFRA, PDL, workers' compensation, etc.) for a period of up to three-months, generally.

### **3004.12.2 Administration**

#### **3004.12.2.1 Request**

Leave requests will be submitted in writing to the General Manager, or designee, for consideration. The request shall set forth the reason for the request; the District will provide a written response.

If the request is a medical leave, the employee must provide medical certification supporting the need for leave and state the estimated return to work date.

#### **3004.12.2.2 Accrued Time-Off**

An employee must first use all accrued vacation, administrative leave, and sick pay (when applicable), and the remaining approved leave of absence will be without pay. During the use of accrued paid time off, the employee will continue to accrue vacation and sick time when applicable. Once the accrued paid time off is exhausted, the remainder of the approved leave is unpaid.

#### **3004.12.2.3 Reinstatement**

While the District generally attempts to reinstate employees returning from an unpaid leave, reinstatement is not guaranteed. An employee returning from a leave that is a reasonable accommodation must be reinstated in accordance with law. If the employee is returning from a medical leave, the employee is required to provide a medical release to work that lists any medical restrictions on the ability to work, and the duration of those restrictions.

# Hidden Valley Lake Community Services District

19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
707.987.9201  
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## Unpaid Leave of Absence Request Form

An unpaid leave of absence is available in certain circumstances as described in Hidden Valley Lake Community Services District Employee Handbook. Employees who meet the eligibility criteria for a leave of absence must complete this form at least 30 days prior to the commencement of leave or as soon as practicable in the event of an unforeseeable absence.

Please note:

- All leaves of absence must be approved in advance by human resources (HR) and the employee's supervisor.
- If the dates of requested leave change, a new leave of absence request form must be submitted for approval.
- Employees returning from a leave of absence must contact HR at least one week in advance of the projected return date.

See District Policy **Family and Medical Leave under the California Family Rights Act** for the full details on unpaid leaves of absence, including eligibility.

### *To be completed by the employee:*

Date of request: \_\_\_\_\_ Employee name: \_\_\_\_\_

Job title: \_\_\_\_\_ Date of hire: \_\_\_\_\_

Employee status: ( ) Exempt ( ) Nonexempt ( ) Full time ( ) Part time

Requested leave dates (mm/dd/yy): \_\_\_\_\_ to \_\_\_\_\_.

Please indicate the pay types you want used. ( ) Floating Holiday ( ) Vacation ( ) Accrued Sick

Reason for the leave of absence: \_\_\_\_\_

\_\_\_\_\_.

I have read and fully understand the information contained in [Company name]'s leave of absence policy.

\_\_\_\_\_  
Employee signature

\_\_\_\_\_  
Date

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***To be completed by the employee's supervisor:***

Date of request: \_\_\_\_\_ Employee name: \_\_\_\_\_

Leave request is: \_\_\_\_ Approved \_\_\_\_ Not approved

If not approved, provide an explanation: \_\_\_\_\_  
\_\_\_\_\_.

Supervisor signature: \_\_\_\_\_ Date: \_\_\_\_\_

***To be completed by HR:***

Leave request is: \_\_\_\_ Approved \_\_\_\_ Not approved

If not approved, provide an explanation: \_\_\_\_\_  
\_\_\_\_\_.

HR employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employee's last day worked: \_\_\_\_\_ Employee's return-to-work date: \_\_\_\_\_

***File original in the employee's leave records and provide a copy to the employee and the employee's supervisor.***

**POLICY 3004.13 ADMINISTRATION LEAVE**

**3004.13.1 Policy**

Annually on, or around January 1, the District will grant five-days (40 hours) of paid Administrative Leave to exempt personnel. Administrative Leave requests must be submitted in advance in writing to the General Manager, or designee, for approval.

**3004.13.2 Administration**

Eligible employees are permitted to have no more than five-days of paid Administrative Leave in their bank at any time.

Pending Review

**POLICY 3004.14 BEREAVEMENT LEAVE**

**3004.14.1 Policy**

In the event of a death in the employee's immediate family, a regular employee may request to the General Manager, or designee, up to five working days off, with pay, to attend the funeral.

The General Manager, or designee, have the discretion to approve additional time off on a case-by-case basis.

**3004.14.2 Definitions**

**3004.14.2.1 Immediate Family**

Immediate family is a person related by blood, adoption or marriage, or any person residing in the immediate household of the employee at the time of death.

Pending Review

## **POLICY 3004.15 MILITARY LEAVE**

### **3004.15.1 Policy**

Military Leave will be granted in accordance with the provisions of state and federal law. When possible, advanced notice must be provided to the General Manager and the HR Administrator.

Pending Review

## **POLICY 3004.16 LEAVE FOR CRIME VICTIMS AND FAMILY MEMBERS**

### **3004.16.1 Policy**

An employee who is a victim of a crime, or whose immediate family member (spouse, registered domestic partner, child, stepchild, sibling, stepsibling, parent, stepparent, or otherwise as provided by law) is a crime victim, will be permitted to be absent from work to attend judicial proceedings related to that crime.

### **3004.16.2 Definitions**

#### **3004.16.2.1 Victim of a Crime**

A person against whom one of the following crimes has been committed:

- A violent felony, as defined in subdivision (c) of Section 667.5 of the Penal Code.
- A serious felony, as defined in subdivision (c) of Section 1192.7 of the Penal Code.
- A felony provision of law proscribing theft or embezzlement.

### **3004.16.3 Administration**

#### **3004.16.3.1 Time Off**

Prior to being absent from work, the employee must provide a copy of the official notice provided to the victim of each scheduled proceeding and must complete a written request for time off.

An employee who is absent from work in connection with this Policy may elect to use any accrued or unpaid time off.

The District shall keep confidential any request for, or records regarding, an employee's absence from work pursuant to this Policy.



## **POLICY 3004.17 JURY DUTY**

### **3004.17.1 Policy**

Regular employees are provided paid time off to serve on a jury for the duration of the trial. Temporary employees are provided an unpaid leave of absence to serve on a jury for the duration of the trial.

### **3004.17.2 Administration**

An employee summoned for jury duty will immediately notify their supervisor or the General Manager. Employees will provide daily attendance slips from the jury clerk to the HR Administrator.

Pending Review

## **POLICY 3004.18 TUITION REIMBURSEMENT**

### **3004.18.1 Policy**

Tuition reimbursement to attend educational courses at fully accredited educational institutions is available contingent on budget allocations, and upon written request. Regular full-time employees, who have completed their initial employment probationary period, and are in good standing within their department, are eligible under this policy.

### **3004.18.2 Administration**

#### **3004.18.2.1 Application**

Applications will be submitted to, and approved by, the supervisor and the General Manager, or designee, prior to commencing coursework.

#### **3004.18.2.2 Reimbursement**

To receive reimbursement, the employee must submit a grade report at the end of the course, along with a tuition and fee statement, to the HR Administrator showing course completion with a minimum of a C grade, or passing grade, in non-graded courses.

If an employee resigns or is discharged prior to completion of coursework, the application for tuition reimbursement will be voided, and reimbursement will not be provided.

#### **3004.18.2.3 Work Hours**

Preparing for exams and coursework during work hours for courses (that are mutually beneficial to the District and the employee) is permitted at the supervisor, General Manager, or designee's discretion.

**POLICY 3004.19 HEALTH AND WELFARE BENEFITS**

**3004.19.1 Policy**

**3004.19.2 Health Insurance**

The District provides medical, dental, and vision insurance to regular full-time and probationary employees in all job classifications, as well as for their eligible dependents.

Medical insurance becomes effective the first day of the calendar month following enrollment. Vision and dental insurance become effective 60-days following enrollment.

**3004.19.3 Medical Insurance for Retirees**

The District provides medical insurance for retirees that have been employed for a minimum of five-years and have retired no earlier than 55-years of age. The District's contribution for each retiree and dependents shall be 50% of the medical benefit premium per month.

**3004.19.4 Workers' Compensation Insurance**

All employees are insured against injuries received while on the job as required by state law.

**3004.19.5 Pension Plan**

All regular and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan) at the time of hire. Part-time employees are eligible to enroll after completing 1,000 hours of time worked in a fiscal year. This pension plan is a cost-sharing, multiple employer's, defined benefit plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by state statute and District resolution. The terms of the retirement plans provided to District employees is subject to periodic review and revision by the Board of Directors.

Effective January 1, 2013, the District added a retirement tier to the Plan for new employees as required under the Public Employee Pension Reform Act (PEPRA). Employees hired on or after January 1, 2013, will be enrolled in the PEPRA Plan.

<b>Benefit</b>	<b>Benefit Formula</b>
Classic	2.5% @ 55
PEPRA	2.0% @ 62

	<b>Classic Members</b>	<b>PEPRA Members</b>
<b>Minimum age for service retirement (there is no mandatory retirement age)</b>	Age 50 + 5 years of service	Age 52 + 5 years of service
<b>Monthly retirement allowance (determined by age at retirement, years of service credit, and final compensation)</b>	2.5% of final compensation for each year of credited service upon retirement at age 55	2.0% of final compensation for each year of credited service upon retirement at age 62
<b>Final Compensation</b>	12 or 36 consecutive month period	36 consecutive month period

**3004.19.6 Deferred Compensation/457(b) Plan**

The District participates in a Deferred Compensation/457(b) Plan offered by Nationwide Retirement Services. This plan allows employees to supplement their retirement plan through pre-tax payroll contributions. The District does not make any contribution to the Deferred Compensation/457(b) Plan.

## **POLICY 3004.20 WORKERS' COMPENSATION AND RELATED LEAVE**

### **3004.20.1 Policy**

Employees are covered by the workers' compensation laws as required by the state. The District is a member of the Special District Risk Management Authority (SDRMA) which establishes procedures regarding employee notification of worker's compensation benefits.

### **3004.20.2 Administration**

#### **3004.20.2.1 Eligibility**

If an employee is injured at work and is temporarily unable to work, the employee will be permitted to take an unpaid leave of absence and apply for workers' compensation benefits. Certification from a health care provider confirming the necessity of the leave must be provided to the District within 15-days of the request for medical documentation. The duration of the leave will be determined on a case-by-case basis, considering both accommodation of the injured employee's medical condition and operational needs.

#### **3004.20.2.2 Compensation**

During a workers' compensation leave, the employee may elect to use accrued paid time off benefits to coordinate the difference between their regular compensation and the amount received as Workers' Compensation benefits, if any.

Workers' compensation leave runs concurrently with any family and medical leave, if the employee is eligible for both types of leave. During the concurrent period of CFRA leave, the District will continue to provide medical insurance coverage for the employee as if they were actively working. The employee must reimburse the District for any portion of benefits they would have paid through payroll deduction. Such reimbursement must be received by the District within 30-days of the date of the invoice or written notification. If the reimbursement is not received within 30-days, the District can cancel any policies and/or plans for which they have not been reimbursed.

#### **3004.20.2.3 Return to work**

The employee may return to work only after the health care provider certifies that the employee is capable of doing so, with or without medical restrictions.

The District will be required to engage in the interactive process, and accommodate, as required by law. If the employee has been released without limitation, the employee will be reinstated to the extent required by law.

## **POLICY 3005 PERSONNEL FILES REPORTS AND RECORDS**

### **3005.1 Policy**

### **3005.2 Official Records**

The HR Administrator shall retain and maintain all official personnel records. Records include, but are not limited to:

- Personnel files
- Records of employment history of each employee
- Classification plan
- Performance evaluation records
- Compensation plan

### **3005.3 Administration**

#### **3005.3.1 Change of Status Report**

Appointments, transfers, promotions, change of salary rates, and other temporary or permanent changes in status of employees must be documented and filed as appropriate.

The General Manager, or designee, must approve all personnel transactions.

#### **3005.3.2 Access to Personnel Files**

Confidential information in personnel files will not be revealed to outside sources except as required by law, or with the written consent of the employee. The HR administrator may reveal the following information regarding an employee or former employee, in response to outside inquiries.

- Employee's name
- Classification title and department
- Employment Status
- Salary Range
- Hire date and termination date if any

The employee may inspect their personnel file at any time during normal work hours and otherwise to the extent required by law. Upon written request to the HR Administrator, the employee shall have the right to inspect or copy their personnel file within 21-calendar days of said request. If the District provides copies of the personnel file, the actual cost of reproduction may be charged.

Employee's reserve the right to authorize the release of their own personnel records by executing a written request identifying the records to be released and the person or entity to which they may be released. The HR Administrator and the receiving party will sign upon the release of records.

### **3005.3.3 Notifying the District of Changes in Personal Information**

Employees are responsible for promptly notifying the HR Administrator of any changes in relevant personal information including, but not limited to:

- Mailing address
- Telephone number
- Change of emergency contact information
- Names, phone numbers, status of spouse, registered domestic partner, and/or dependents
- Marital or registered domestic partner status
- Change of military status
- Payroll deductions
- Benefit Plan beneficiary
- Licensure
- Certifications
- Relevant training

Pending Review

**POLICY 3006 VERIFICATION OF EMPLOYMENT**

**3006.1 Policy**

**3006.2 Reference Checks**

All requests from outside the District for reference checks or verification of employment concerning any current or former employee must be referred to the HR Administrator. Only the following limited information will be provided in response to such outside request: dates of employment, job title, and salary upon departure. Additional information may be released only if the employee signs an Authorization for Release of Employment Information. Supervisors shall not provide information in response to requests for reference checks or verification of employment, unless specifically approved in advance by the General Manager on a case-by-case basis.

Pending Review



## POLICY 3007 TRAINING

### **3007.1 Policy**

The District encourages and promotes training and educational opportunities for all employees so they may provide better and more effective services to the District.

### **3007.2 Definition/Administration**

The training type definitions and administration of this policy are described below

#### **3007.2.1 New-Hire Orientation**

The HR Administrator and supervisor shall provide the new employee with a New-Hire Orientation within a reasonable amount of time following hire. The orientation will familiarize the employee with their work-related obligations and rights and inform them of their general duties and operations in their new position.

#### **3007.2.2 Types of Training**

The following training categories are recognized.

##### **3007.2.2.1 In-Service Training**

Any formal employee training or development program sponsored by the District, conducted during an employee's regular work hours. Such programs are designed and conducted to meet employee job related needs.

##### **3007.2.2.2 External Training**

Any formal employee training or development program sponsored and conducted by any agency or organization other than the District. Program participation is contingent on meeting operational needs, continuing employee training, and/or developing the employee's skills.

Conferences and seminars conducted primarily for training and educational development purposes are constitute as external training. The District may or may not require external training, depending on its relevance to an employee's job description and District expectations.

### **3007.3 Payment of Training Expenses**

#### **3007.3.1 Supervisory Approval**

No external training may be authorized, or related training expenses paid for, without the prior advanced and written approval of an employee's supervisor.

## **3007.4 External Training**

### **3007.4.1 Required**

When assigned to mandatory external training, the employee will receive their regular salary and any applicable overtime, is reimbursed for tuition, along with reasonable travel, meals, and lodging, in accordance with Policy 3008. With advanced notice, an employee may receive a “cash-advance” for said expenses at the discretion of the Accounting Supervisor, General Manager, or designee.

### **3007.4.2 Career**

When an employee desires to participate in career-oriented out-service training that is voluntary, not directly job-related, and held outside regular working hours, the supervisor may, within budgetary limits and in accordance with District policies, recommend the payment of regular salary and reimbursement of reasonable related expenses. Compensation and/or reimbursement approval must be provided by the General Manager, or designee, prior to the start of training.

### **3007.4.3 Uncompleted Assignment**

An employee who does not satisfactorily complete a voluntary and non-job related out-service training or educational assignment according to standards determined by the General Manager, or designee, may not be eligible for reimbursement of tuition expenses.

## **POLICY 3008 TRAVEL AND PER DIEM**

### **3008.1 Policy**

### **3008.2 Travel Authorization and Arrangement**

When it is necessary for staff to attend meetings, outside trainings, or to travel outside the District, various modes of transportation, lodging accommodations, and meal alternatives are available. To control costs and to promote reasonable travel-related expenditures, the following policy shall be followed for all District travel:

1. District staff may not attend conferences unless approved in advance by the General Manager, or designee.
2. When possible, employees will request business-related travel with enough advanced notice (generally 14 to 21 days) to take advantage of available discounts for registration, airfare, and lodging.
3. Travel arrangements will be made by the HR Administrator.

#### **3008.2.1 Travel Reimbursement**

Personnel will be reimbursed for reasonable and documented expenses incurred when employees are required to travel on District business. Meals and mileage are reimbursed on a per diem rate based on the U.S. General Services Administration (GSA) guidelines, which vary by city location. Employees must be one-hour or more from their residence to utilize reimbursement of meals; alcoholic beverages are not a qualifying expense.

Personnel are required to keep all receipts for which they plan to request reimbursement. Employees will submit an expense reimbursement form with all receipts to the Accounting Supervisor within ten business days.

#### **3008.2.2 Transportation**

For business travel outside the Northern California area, employees are expected to travel by air.

If District personnel wish to deviate from the reasonable arrival or departure time period for personal reasons, any excess travel time may be unpaid and will require General Manager approval in advance. Additional expenses, including meal and lodging costs, resulting from excess travel due to the employee's deviation will be at the individual's expense (that is, not a business expense reimbursable by the District).

Use of a private car (when authorized in advance) for District travel will be reimbursed at Internal Revenue Service (IRS) Standard mileage rates (IRS.gov) in effect at the time of travel. A copy of the employee's proof of automobile insurance must remain on file with the HR Administrator. In cases where more than one person is attending the same event, they will be strongly encouraged to travel together, and mileage reimbursement would be for one vehicle.

### **3008.2.3 Car Rentals**

When traveling on District business, the use of rental cars is discouraged, and requires prior authorization from the General Manager, or designee. Airport shuttle service, buses, or taxis should be utilized between airports and hotels or meeting locations if within 30-miles.

When renting a car for District business, insurance and other extras should not be requested. Contingent upon the rental company's policy, the gas tank will be topped off to avoid an additional expense. Personnel may then claim reimbursement from the District for the car rental and gas with the proper receipts.

### **3008.3 Lodging Reimbursement**

Lodging receipts that meet GSA per diem requirements must be submitted by the employee within 10-days following travel for reimbursement. Lodging reimbursement may be requested when traveling outside of Lake County overnight or when attendance at events is for two or more consecutive days. Lodging reimbursement for the night prior to the beginning of an event may be allowed only if time and/or travel schedules prohibit travel at reasonable hours on the first day of the event. Generally, reimbursement would be allowed if the event begins prior to 9:00 a.m. (and is outside of Lake County) or is out of the state. Ordinarily, no lodging reimbursement will be allowed for the night following the event, except under circumstances beyond the control of personnel (i.e., flight canceled).

## **POLICY 3009 TELECOMMUTING**

### **3009.1 Policy**

A telecommuting program may be considered for employees whose job duties can be performed safely and effectively away from the District office, or primary, work location. Telecommuting arrangements will be in full compliance with applicable laws governing workplace safety, employee rights and responsibilities, and District policies. Employee participation in telecommuting is voluntary and is granted at the discretion of the General Manager.

### **3009.2 Administration**

#### **3009.2.1 Request**

A telecommuting request may be initiated by either the employee or the employee's supervisor. Employees may request to telecommute regularly, or on an as-needed basis. The employee's supervisor will consider criteria including, but not limited to:

- Years of employment
- Reliable and responsible performance of work duties over time
- Whether the employee can provide a reliably safe and effective alternative workspace
- Determining that workflow, operations, and/or overall management will not be disrupted
- Willingness of the employee to fully comply with all requirements

Probationary employees, employees on a Performance Improvement Plan, or employees whose job performance is below standards, are not eligible to telecommute.

#### **3009.2.2 Telework Agreement**

The District has developed a standard telework agreement. Concurrent with the employee and the employee's supervisor/manager, the HR Administrator will develop the telework agreement for the specific employee that adheres to District standards and expectations.

## POLICY 3010 HOUSEKEEPING

### 3010.1 Policy

Employees are expected to keep their work areas clean and organized and assist in maintaining an overall clean work environment. Employees using common areas such as lunchrooms, restrooms, or equipment are expected to keep them clean and orderly. Employees are requested to clean up after meals and at the end of each workday and to dispose of trash properly.

Pending Review

## **POLICY 3011 CODE OF CONDUCT**

### **3011.1 Policy**

The following series of policies represents the overall Code of Conduct policy for the District.

### **3011.2 Ethics**

The District will carry out its mission in accordance with the strictest ethical guidelines and to ensure that District employees conduct themselves in a manner that fosters public confidence in the integrity of the District, its processes, and its accomplishments.

The District does not condone any violation of the law or unethical business dealings. Employees are not permitted to engage in conduct including any payments for illegal acts, indirect contributions, unlawful rebates, and/or bribery. The District does not permit any work-related activity that fails to withstand public scrutiny.

### **3011.3 Attendance**

Employees are expected to maintain regular and dependable attendance. The District does not tolerate excessive and/or unauthorized absence. Absence from work without permission or notification for three consecutive workdays shall be considered job abandonment.

### **3011.4 Personal Business**

Employees are to conduct only District business while at work and during work time. Employees may not conduct personal business or business for another employer during their scheduled work hours. "At work" and "scheduled working hours" do not include rest periods or unpaid meal breaks.

### **3011.5 Conflicts of Interest**

Employees must avoid situations involving actual or potential conflict of interest with the business and interests of the District. Any employee's relationship that does or may impair an employee's ability to exercise good judgment on behalf of the District creates an actual or potential conflict of interest and is not permitted (e.g., supervisor-subordinate romantic relationships can lead to supervisory problems, possible claims of favoritism, and morale problems, and therefore are impermissible).

An employee involved in, or aware of, any of the types of relationships or situations described in this policy must immediately and fully disclose the relevant circumstances to the immediate supervisor, or any other appropriate supervisor. The District will evaluate the matter and will take whatever corrective or remedial action appears appropriate according to the circumstances.

### **3011.6 Relationship with Clients and Vendors**

Employees shall avoid investing in, or acquiring a personal financial interest in, any business or organization that has a contractual relationship with the District, or that provides goods or services to the District, if such investment or interest could influence, or appear to influence, their decisions in the performance of their duties on behalf of the District.

### **3011.7 Kickbacks**

The District strictly prohibits its employees from accepting kickbacks, or payment or compensation of any kind, from suppliers or others doing business with the District.

### **3011.8 Funds and Other Assets**

Employees with access to District funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in the District's instructional manuals or other explanatory materials, or both. The District imposes strict standards to prevent fraud and dishonesty. If an employee becomes aware of any fraud or dishonesty related to District operations, they shall immediately advise their supervisor or the General Manager.

When an employee's position requires spending District funds or incurring any reimbursable business expenses, they must use good judgment on the District's behalf to ensure that good value is received for every expenditure.

### **3011.9 Use of Business Assets**

District funds and all other assets are for business purposes only, and not for personal use. Anything other than minimal personal use of organizational assets, such as computers, copy machines, cell phones, or other equipment, is not permitted.

### **3011.10 Organization Records and Communications**

Accurate and reliable records of many kinds are necessary to meet the District's legal and financial obligations and to manage the operational affairs. Books and records must accurately and timely reflect all business transactions. Employees responsible for accounting and record keeping must fully disclose and record all assets and liabilities and must exercise diligence in enforcing these requirements.

Employees must not make, or engage in, any false record or communication of any kind, internal or external, including, but not limited to:

- False expense, attendance, production, financial, or similar reports and statements
- False advertising, deceptive marketing practices, or other misleading representation

### **3011.11 Confidentiality**

Employees are responsible for safeguarding confidential information obtained during employment. Employees will have access to confidential information regarding the District, its suppliers, its clients, and potentially fellow employees. Staff have a responsibility to prevent the unauthorized disclosure of such information. Access to confidential information is on a "need-to-know" basis and disclosure must be authorized by the supervisor, General Manager, or designee.



## **POLICY 3012 BULLYING**

### **3012.1 Policy**

Bullying is not tolerated in the workplace. Understanding and mutual respect toward all individuals are important in maintaining a safe and healthy workplace. Employees are expected to treat other workers and the public respectfully and professionally, to extend common courtesies, and to maintain appropriate boundaries. If in doubt about whether an action could be bullying, employees should ask themselves if a reasonable person would consider the action acceptable.

### **3012.2 Definition**

#### **3012.2.1 Bullying**

Workplace bullying is malicious workplace behavior that a reasonable person perceives as hostile, offensive, and unrelated to legitimate business interests. It is conduct that generally harms, intimidates, offends, degrades, or humiliates an employee, possibly in front of other employees, clients, or customers. Examples of bullying include repeated verbal abuse, threatening, intimidating, or humiliating conduct, or undermining work performance. Bullying may cause the loss of trained and talented employees and may reduce productivity and morale.

### **3012.3 Administration**

#### **3012.3.1 Reporting and District Response**

Staff will report bullying to the HR Administrator or any supervisor. Reports of perceived violation of this policy will be treated seriously and investigated as appropriate. Employees who make reports under this policy are protected from retaliation.

## **POLICY 3013 WHISTLEBLOWER POLICY**

### **3013.1 Policy**

The District will safeguard whistleblower confidentiality and protect them from retaliation to the extent possible.

### **3013.2 Definitions**

A whistleblower is an employee who reports an activity that they consider to be illegal or dishonest.

Examples of illegal or dishonest activities that may be reported under this policy are violations of federal, state, or local laws, billing for services not performed or for goods not delivered, and other fraudulent financial reporting. Any whistleblower who believes they are being subjected to retaliation must contact the HR Administrator immediately.

### **3013.3 Administration**

If an employee has knowledge of, or a concern about, illegal, dishonest, or fraudulent activity, the employee must contact their supervisor or the HR Administrator. The HR Administrator is responsible for investigating and coordinating corrective action. The employee must exercise sound judgment to avoid baseless allegations.

## **POLICY 3014 UNLAWFUL HARASSMENT AND DISCRIMINATION**

### **3014.1 Policy**

The District is dedicated to providing a work environment free of unlawful harassment and discrimination. The District prohibits harassment and discrimination based on sex, gender, race, religion, creed, color, national origin or ancestry, citizenship, physical or mental disability, medical condition, marital status, registered domestic partner status, age, sexual orientation, gender identity or gender expression, military or veteran status, genetic information or any other basis protected by federal, state, or local law, ordinance, or regulation (referred to as the “Protected Characteristics”). Such harassment and discrimination is unlawful and will not be tolerated.

Unlawful harassment or discrimination of or by any District employee including supervisors, managers, and co-workers, is prohibited. This prohibition also extends to vendors, independent contractors, and others doing business with the District, including District Board Members.

### **3014.2 Definitions**

#### **3014.2.1 Protected Characteristics**

It is against the law to discriminate against someone because of age, disability, gender, reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation. These are called protected characteristics.

#### **3014.2.2 Prohibited Conduct**

Prohibited conduct includes, but is not limited to:

- Verbal conduct such as epithets, derogatory comments, slurs, or unwanted comments and jokes.
- Visual conduct such as derogatory posters, cartoons, drawings, or gestures.
- Physical conduct such as assault, unwanted touching, blocking normal movement, or interfering with work of another individual.
- Threatening or demanding that an individual submit to certain conduct or to perform certain actions to keep or get a job, to avoid some other loss, or as a condition of job benefits, security, or promotion.
- Retaliation for having reported, or threatened to report, harassment or discrimination, or having assisted another employee to make a report under this policy.

Prohibited harassment is not just sexual harassment, but harassment based on any Protected Characteristic.

#### **3014.2.3 Sexual Harassment**

This prohibited conduct includes, but is not limited to:

- Unwanted or unwelcome sexual advances.
- Requests for sexual favors.

- Other verbal or physical conduct of a sexual nature.
- When submission to such conduct is made a condition of the individual's employment.
- When submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting that person.
- When the conduct unreasonably interferes with an individual's work performance or creates a hostile work environment.

### **3014.3 Administration**

#### **3014.3.1 Complaint Process**

If an employee believes they are being harassed or discriminated against because of a Protected Characteristic, or if an employee observes behavior they believe to be in violation of this policy, the employee should immediately report the concern to any supervisor, the HR Administrator, or the General Manager. The complaint should include all details of the incident(s), the names of all individuals involved, and the name(s) of any witness(es). Supervisors who receive a complaint under this policy will report it to the HR Administrator.

Every reported complaint will be taken seriously and investigated as appropriate. The District will conduct a fair, timely, and thorough investigation, and will do so in a confidential manner, to the extent possible. The investigation will be performed by impartial and qualified personnel and will be appropriately documented. Following the investigation, the District will take such action as is warranted under the circumstances and will timely close the matter.

The District does not retaliate against anyone for reporting any incidents of harassment or discrimination, or for participating in any investigation. Each employee's cooperation is crucial.

The California Department of Fair Employment and Housing (DFEH) and the Equal Employment Opportunity Commission (EEOC) are the state and federal agencies whose purpose is to address unlawful discrimination in the workplace. If an individual who provides services to the District believes they have been harmed by a violation of this policy, and is not satisfied with the District's response, that person may file a written complaint with these agencies. Information is available at [www.eeoc.gov](http://www.eeoc.gov) and [www.dfeh.ca.gov](http://www.dfeh.ca.gov).

Employees making or assisting with a complaint under this policy, or otherwise participating in the District's investigation of such conduct, or filing a charge with the DFEH or EEOC, are protected from any form of reprisal and/or retaliation for such protected activity.

#### **3014.3.2 Complaint Response**

Supervisors who receive a complaint will refer them immediately to HR Administrator, General Manager, or to the President of the Board of Directors if the General Manager is unavailable or personally involved in the matter.

The General Manager, or designee, will ensure that an immediate, effective, thorough, and objective investigation of the allegation(s) is undertaken. Information obtained through the investigation will be kept confidential to the extent possible.

Upon the conclusion of the investigation of the alleged unlawful harassment claim, if the District determines that conduct violating this policy has occurred, appropriate corrective and remedial action shall be taken, up to and including, termination.

Pending Review

## **POLICY 3015 ACCOMMODATIONS FOR DISABILITY**

### **3015.1 Policy**

In accordance with law, the District will attempt to provide reasonable accommodation for known physical or mental disabilities if a job applicant or employee is otherwise qualified.

### **3015.2 Definitions**

A qualified individual with a disability is an individual who, with or without reasonable accommodation, can perform the essential functions of the position in which the individual is employed or seeks employment.

### **3015.3 Administration**

An applicant or employee who believes they require accommodation to perform the essential functions of the job should inform their Supervisor, the HR Administrator, or the General Manager. The District will participate in the interactive process with the individual to devise a reasonable accommodation if one exists.

Pending Review

## **POLICY 3016 WORKPLACE VIOLENCE PREVENTION**

### **3016.1 Policy**

Violent behavior and threats of violence are prohibited and such conduct by a District employee will not be tolerated. The District will investigate and remediate all concerns raised under this policy.

### **3016.2 Definitions**

#### **3016.2.1 Workplace Violence**

Behavior in the workplace, or a work-related setting, that inflicts or potentially inflicts damage or harm to others, or to property.

#### **3016.2.2 Threat**

The implication or expression of intent to inflict harm, or actions that a reasonable person would interpret as a threat to safety or property.

#### **3016.2.3 District Premises or District Facilities**

All property of the District including, but not limited to, offices, facilities, and surrounding areas on District owned or leased property, parking lots, and storage areas. The term also includes District owned or leased vehicles and equipment wherever located, as well as pump stations, sites, sewer lines, and excavation sites related to District operations.

### **3016.3 Prohibited Behavior**

- Threats or intimidation
- Any act of violence
- Bullying
- Stalking, including following to and from work
- Possession of weapons of any kind on District premises or while engaged in activities for District at other locations, or at District sponsored events
- Assault
- Physical restraint or confinement
- Dangerous or threatening horseplay
- Inappropriately loud, disruptive, offensive, or angry behavior or language
- Conduct appearing to show disregard for the safety or well-being of others

### **3016.4 Administration**

#### **3016.4.1 Reporting Acts or Threats of Workplace Violence**

An employee who believes they are the subject of any conduct that violates this policy, or who has witnessed any such conduct, must take the following steps depending on the circumstance:

- If an emergency exists and the situation is one of immediate danger, the employee should take whatever emergency steps are available and appropriate to protect them from immediate harm, including leaving the area. They must then contact the Lake County Sheriff's Department by dialing 9-1-1.
- If the situation is not one of immediate danger, the employee must report the incident to their supervisor or General Manager or designee as soon as possible and complete the District's Workplace Violence Incident Report Form.

#### **3016.4.2 Incident Investigation**

Acts and reports of violence or threats will be investigated as appropriate. The District will not tolerate retaliation against any employee who makes a report under this policy, or who participates in an investigation of acts of violence or threats.

#### **3016.4.3 Post-Incident Measures**

District management may take some, or all, of the steps below, as appropriate under the circumstances:

- Notification of law enforcement authorities when a potential criminal act has occurred
- Provision of emergency medical care as needed
- Provision of post-event trauma counseling for those employees desiring such assistance
- Ensure that incidents are handled in accordance with the Workplace Violence Prevention Policy
- Consideration of filing a restraining order as appropriate



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## Workplace Violence Incident Report Form

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If you have experienced an incident you believe to be threatening or violent, complete the following and give this form to your supervisor.

Employer: \_\_\_\_\_

Name of individual completing form: \_\_\_\_\_

1. Date of incident: \_\_\_\_\_

2. Time of incident: \_\_\_\_\_

3. Who was involved in the incident?

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

4. What specific violent behaviors were observed and what action was taken (if any)?

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

5. Where did the incident occur?

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

6. Why do you think the incident occurred (historical problems, personal differences, etc.)?

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

7. Please list all others that may have observed the incident:

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

## **POLICY 3017 DRUG AND ALCOHOL USE**

### **3017.1 Policy**

The use of alcohol and/or controlled substances in the workplace and/or working under the influence of same, is not conducive to safe working conditions. In order to promote a safe, healthy, and productive work environment for all employees, it is the objective of the District to have a work force that is free from the influence of alcohol and controlled substances while at work or in a work-related situation.

### **3017.2 Prohibited Substances**

Use of alcohol or drugs is prohibited in the workplace or a work-related situation. The exception to this is use of legal medications or over-the-counter drugs. This exception is permissible if such use does not render the employee “under the influence.”

An employee who feels their performance of work-related duties may be impaired by the use of any legal substance – which carries a warning label that indicates that mental functioning, motor skills and/or judgment may be adversely affected – should report it to his/her supervisor, and medical advice should be sought before performing work-related duties. In the instance above, an employee using prescribed legal medication or non-prescription medication may continue to work if the supervisor determines that the employee does not pose a safety threat and that job performance is not affected by such use. These circumstances may require an interactive process and consideration of reasonable accommodation.

### **3017.3 Prohibited Conduct**

No employee may report for duty, or remain on duty, when their ability to perform assigned functions is adversely affected by drugs or alcohol or when they are otherwise “under the influence.” That is, drugs or alcohol present in the body at a level in excess of that stated in Department of Transportation (DOT) guidelines. No employee shall use drugs or alcohol during working hours. No safety-sensitive employee shall use drugs or alcohol within four-hours of reporting for duty. No employee shall engage in the unlawful manufacture, distribution, or dispensing of a controlled substance or alcohol on District premises, in a District vehicle, or while conducting District business off the premises.

### **3017.4 Testing**

Employees shall be subject to testing prior to employment and for reasonable suspicion. All safety-sensitive employees shall be subject to testing randomly and following an accident, pursuant to DOT guidelines. Current employees who promote, demote, or transfer from a non-safety-sensitive to a safety-sensitive position shall test negative prior to assignment to that classification.

This policy complies with all applicable federal regulations governing workplace anti-drug programs in the transportation industry. The Federal Highway Administration of the DOT has enacted 49 CFR Part 382 which mandates urine drug testing and breathalyzer alcohol testing for safety-sensitive positions and prevents performance of safety-sensitive functions when there is a

positive test result. 49 CFR Part 382.311 mandates that no employer shall permit a driver who refuses to submit to such tests to perform or continue to perform safety-sensitive functions. The DOT has also enacted 49 DFR Part 40 which sets standards for the collection and testing of urine and breath specimens. In addition, the DOT has enacted 49 CFR Part 29, “The Drug-Free Workplace Act of 1988” which requires the establishment of drug free workplace policies and the reporting of certain drug-related offenses to the DOT. This policy incorporates those requirements of safety-sensitive employees and others when so noted.

## **3017.5 Definitions**

### **3017.5.1 Prohibited Substances**

Drugs: includes, but is not limited to, marijuana, amphetamines, opiates, phencyclidine, and cocaine.

Alcohol: the intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohol, including methyl or isopropyl alcohol.

### **3017.5.2 Safety-Sensitive Employee**

An employee in any classification requiring the use of a Class A or Class B commercial driver’s license.

An employee who has voluntarily driven a District vehicle requiring a commercial license within the last 12-month period, or who desires to voluntarily drive a District vehicle requiring a commercial license. The definition includes all other safety-sensitive functions as specified in regulatory reference.

### **3017.5.3 Reasonable Suspicion**

The signs and symptoms of impairment related to drug or alcohol use based on documented objective facts and circumstances which are consistent with the effects of substance abuse.

### **3017.5.4 Substance Abuse Professional (SAP)**

A SAP is a District-selected health care professional with knowledge of – and that is clinically experienced in – the diagnosis and treatment of drug and alcohol related disorders.

## **3017.6 Administration**

### **3017.6.1 Reasonable Suspicion and Testing**

Reasonable-suspicion determinations will be made by District management trained to detect the signs and symptoms of impairment related to drug and alcohol use, and who reasonably conclude that an employee is under the influence.

Once the reasonable suspicion determination is made, the employee is immediately suspended from duty (with pay) and driven by a designated District employee (or other designee) to the District-specified testing site. The affected employee shall bring proof of identification to the testing site.

In the case of an unannounced random test of a safety-sensitive employee, the outside contractor for compliance will notify the HR Administrator, who will notify the employee. The employee will be directed to report to the testing site and provide proof of identification.

Testing will be conducted by a certified outside laboratory in a manner that assures a high degree of accuracy and reliability, and which uses techniques, equipment, and facilities that have been approved by the Department of Health and Human Services.

### **3017.6.2 Positive Test**

If a test returns positive, the District will take precautions to prevent the tested employee from going back to work or driving their own car home. Instead, the employee will be taken home from the testing site by a District employee or other designated person. The employee will be removed immediately from safety-sensitive functions, referred to a substance abuse professional (SAP), and subject to termination.

A rehabilitation program may be an available one-time option for employees who have tested positive for a prohibited substance. Program and subsequent testing costs will be paid by the employee. Program participants may use accumulated paid time off, if any.

### **3017.6.3 Return to Duty**

Employees who previously tested positive for a controlled substance or alcohol test must test negative and be evaluated and released by an SAP prior to returning to duty. The employee will be subject to unannounced follow-up testing. The follow-up testing duration will be determined by the SAP but will not be shorter than one-year or longer than five-years.

Safety-sensitive employees must pass, at minimum, six follow-up tests in the first 12-months of returning to safety-sensitive functions.

A positive result on the return-to-duty test or on the unannounced follow-up tests will result in termination of employment.

## POLICY 3018 TOBACCO USE AND SMOKING

### **3018.1 Policy**

The District maintains a smoke and tobacco free office. No smoking or other use of tobacco products (including but not limited to, cigarettes, pipes, snuff, vape, or chewing tobacco) is permitted in any District building or in vehicles owned, leased, or rented by the District. The General Duty Clause of the Occupational Safety and Health Administration (OSHA) obligates the District to provide a safe and hazard-free workplace for employees, which includes air quality. California law prohibits smoking within 20 feet of any public building.

Employees may smoke or use tobacco products outside in designated areas during breaks. No additional breaks beyond those allowed under policy 3004.5 may be taken for the purpose of using tobacco or similar products.

Employees who violate this policy will be subject to disciplinary action, up to and including, termination.

### **3018.2 Definition**

Smoking is the "act of lighting, smoking or carrying a lighted or smoldering cigar, cigarette or pipe of any kind" (Cancer.gov).

Smokeless tobacco is a type of tobacco that is not smoked or burned such as chewing tobacco – or moist snuff – or inhaled through the nose as dry snuff.

Vaping is the use of an electronic smoking device which may include e-cigarette, e-pipe, e-hookah, or e-cigar.

## **POLICY 3019 DISTRICT ELECTRONIC RESOURCES**

### **3019.1 Policy**

The District has established uniform guidelines for District computer use, issued software, cell phone usage by employees, and other District hardware including their use of related Internet and e-mail applications.

District computers, fax machines, telephones, printers, and Internet licenses are provided for District business and are not to be used for purposes other than District business. All data, files, documents, and electronic messages, etc., that are maintained, transmitted, created, or received on the District electronic communications systems, including information accessed via the Internet and sent or received through electronic mail (e-mail) systems (collectively referred to in this policy as “District E-Systems”) are the property of the District.

### **3019.2 Privacy**

Employees will have no expectation of personal privacy in any use of District E-Systems. The District may, at any time, review, access, or monitor the contents of all records, data and communication transmitted, received, created, and/or stored on the District E-Systems.

### **3019.3 Conduct**

The District’s E-Systems may not be used in any manner that violates any District policy, specifically including, but not limited to, the policies prohibiting unlawful harassment and discrimination and prohibiting workplace violence. When using District E-Systems, employees should remember they represent the District and act accordingly.

### **3019.4 Internet and E-mail Access**

Access to the District E-Systems, including Internet and e-mail, is restricted to those employees who have been provided the necessary software and hardware and who have been authorized by the District to access District E-Systems. The District may deny or restrict District E-Systems access to any employee at any time.

#### **3019.4.1 E-mail Use**

Electronic mail is generally not intended to be a permanent storage medium. Electronic in-boxes and out-boxes should be archived or purged on a regular basis, but only in accordance with instruction and authorization from the IT Administrator.

### **3019.5 Data Storage**

Critical data shall be saved on the local computer’s network drive. To save critical electronic mail as a permanent record, employees should save the file on the computer’s local network drive with guidance from the IT Administrator.

### **3019.6 Password Requirement**

Employees using any portion of the District E-Systems shall create their own confidential password for said E-System. Employees should be aware that this does not imply that the system

may be used for personal communication or that there is any particular privacy in this regard; there is not.

### **3019.7 Cell Phone Access**

The use of cell phones may be essential for employees to conduct business while away from the office (e.g., field and customer service operations, emergency operations, after-hours communications, and for their safety). District-issued cell phones may be provided to employees whose job duties require them to be out of the office for large portions of the workday or on call. The business need for a District-issued cell phone will be made at the discretion of the General Manager.

#### **3019.7.1 Cell Phone Use**

Employees receiving a District cell phone are responsible for:

- Maintaining District equipment.
- Being in possession of their District cell phones during working hours and during nonworking hours if required by their supervisor for operational needs (e.g., pursuant to Policy 3004.7)
- Limiting use to District purposes.
- Employees are required to pull off to the side of the road and safely stop the vehicle before placing or accepting phone calls unless the cell phone or vehicle is equipped with a hands-free device.
- When off-duty, non-exempt employees are not permitted to use their District cell phone for work purposes (e.g., making work-related phone calls, checking, and responding to work email, etc.) unless expressly directed to do so by their supervisor. Any such “off duty” work must be reported by the employee as time worked and will be appropriately compensated.

### **3019.8 District Web Page Use**

The District controls the content and accuracy of the information provided on its public Web page. Information posted is done so pursuant to the direction of the General Manager or designated representative. Information posted must be consistent with the District’s mission and public interest.

### **3019.9 Social Media Use**

Employees will not disclose confidential District information on personal social media sites.

### **3019.10 Prohibited Use**

Using District computer systems for private purposes, personal gain, solicitation of commercial ventures, or other non-job-related purposes is prohibited. The sole exception to this is as described in subsection 3019.12, below.

Downloading or installing software which has not been approved by the District and scanned for viruses is prohibited.

Sending unencrypted confidential documents via the Internet is prohibited.

Any other use that may compromise the integrity of the District and its business in any way, or that violates any District policy, is prohibited.

### **3019.12 Prohibited Use Exceptions**

Limited employee personal use of District E-Systems may be allowed. This use is only permitted during non-working time (e.g., break time and meal periods).

Any personal use must not:

- Interfere with or impede District operations
- Interfere with or impede the employee's work duties or other work obligations
- Burden the District with any noticeable cost

Pending Review



## **POLICY 3020 FLEET SAFETY**

### **3020.1 Policy**

The District requires adherence to its fleet safety program which governs the operation of District vehicles and/or heavy equipment by all employees. The program should promote safe driving practices and reduce the risk of vehicular accidents and maintain District vehicles and heavy equipment in proper operating condition.

### **3020.2 Definitions**

#### **3020.2.1 Fleet Safety Program**

##### **3020.2.1.1 Employee Responsibilities**

Employees will:

1. Participate in in-service training and apply their education and training to the safe operation of assigned District vehicles and heavy equipment.
2. Immediately report changes in the status of their driver's license to their immediate supervisor and the HR Administrator.
3. Conduct required pre-trip inspections and preventive maintenance on assigned vehicles and heavy equipment.
4. Complete and submit to the Supervisor or designated Operator the pre-trip and post-trip inspection form.
5. Report unsafe conditions and/or mechanical defects in the vehicles or equipment to the Supervisor.
6. Not tamper, over-ride or disconnect any manufacturer installed safety features and devices.
7. Maintain the cleanliness of vehicle interiors.
8. Ensure the presence and maintenance of the following safety equipment:
  - Reflective triangles
  - Basic first aid kit
  - Small multi-purpose dry fire extinguisher
  - Proof of Insurance and vehicle registration cards
9. Not allow non-District employees as passengers in fleet vehicles unless authorized by a supervisor or General Manager.
10. Smoking in vehicles is prohibited.
11. Ensure the following is adhered to while fueling fleet vehicles and/or heavy equipment:
  - Smoking is prohibited
  - Engines will be turned off while fueling
  - Leaving the vehicle unattended while fueling is prohibited
  - Using an object to "lock the nozzle" on a fuel pump nozzle while fueling is prohibited.

- Fuel leaks and/or spills (diesel fuel, hydraulic oil) will be immediately absorbed and cleaned up by using materials from the District-provided “spill kit.” Spills larger than one gallon will be immediately reported to the Supervisor.
12. Adhere to the following in the event of an accident:
- Report all accidents involving District vehicles or equipment immediately to the Supervisor
  - Thoroughly complete the District’s accident report
  - If the accident involves a private vehicle, contact the local law enforcement, whether injuries occurred or not
  - Immediately take pictures of property damaged in the accident
  - Exchange contact information with individuals involved in the accident
13. Adhere to the following in the event of a vehicle breakdowns:
- Get off the traveled roadway if possible. Avoid curves, hills, or places where the view may be obstructed
  - Shut down the vehicle
  - Set the parking brake to prevent movement
  - Turn on the 4-way flashers. If reflective triangles are available, set them near the vehicle and at approximately 100’ to warn approaching traffic
  - Call for assistance (911, Supervisor, etc.)
  - Stay inside/with the vehicle

#### **3020.2.1.2 Supervisor Responsibilities:**

Supervisors will:

1. Provide training to employees so that they are fully qualified to drive and maintain fleet vehicles and heavy equipment
2. Oversee and enforce employee compliance
3. Provide appropriate safety resources.
4. Ensure the safe operation of fleet vehicles in compliance with this program.
5. Coordinate the delivery and pick up of District-owned fleet vehicles and heavy equipment to the repair shop for routine preventive maintenance or after unsafe conditions and/or mechanical defects have been reported by staff.
6. Investigate all fleet vehicle and heavy equipment accidents and make recommendations to the employee to avoid future accidents.

## POLICY 3021 MILEAGE REIMBURSEMENT

### **3021.1 Policy**

Elected officials and employees will receive mileage reimbursement for any necessary work-related travel.

### **3021.2 Administration**

Individuals using their personally owned vehicle (POV) on official business must possess a valid California driver's license for the class of vehicle they will be operating.

Employees are not reimbursed for normal commuting to and from work.

Work-related travel in a POV will be reimbursed at the IRS mileage reimbursement rate.

Individuals using a POV must carry appropriate vehicle insurance.

In the case of a not-at-fault accident, the District will reimburse the employee for their deductible for comprehensive and/or collision costs.

Pending Review

## POLICY 3022 CREDIT CARD USE

### **3022.1 Policy**

Any employee issued a District credit card will only make purchases that are budgeted, necessary and/or authorized business expenditures, and that are within the approved dollar limits as determined by the General Manager.

The credit card must not be used for the cardholder's personal purchases. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include involuntary termination.

### **3022.2 Administration**

All cardholders are required to sign a purchasing/credit cardholder agreement.

The Cardholder must ensure the security of the card while in their possession.

Upon leaving the District's employ, card holders must immediately return the District issued card to the Accounting Supervisor and/or the HR Administrator.

If the card is lost or stolen, the Cardholder shall immediately notify the District's Accounting Supervisor and/or the HR Administrator.

# Hidden Valley Lake Community Services District

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## AGREEMENT FOR USE OF DISTRICT CREDIT CARD

You are empowered as a responsible agent to safeguard District assets. Your signature below is verification that you have read the employee handbook and agree to comply with it as well as the following responsibilities. It also acknowledges that you have received a District issued credit card #XXXX-XXXX-XXXX-XXXX.

1. I understand the card is for District-approved purchases only and I agree not to charge personal purchases.
2. Improper use of this card can be considered misappropriation of District funds. This may result in disciplinary action up to and including termination of employment.
3. If the card is lost or stolen, I will immediately notify the Accounting Supervisor, HR Administrator and/or General Manager.
4. I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
5. The card is issued in my name. I am considered responsible for any and all charges against the card.
6. All charges will be billed directly to and paid directly by the District.
7. As the card is District property, I understand that I am required to comply with internal control procedures designed to protect District assets and must produce all receipts in a timely manner.
8. I understand the corporate card is not necessarily provided to all employees. Assignment is based on my need to purchase materials for the District and/or to provide for District travel. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement nor reflective of title or position.

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Employee Signature

---

Approving Manager Signature

---

Employee Printed Name

---

Date

---

Approving Manager Printed Name

---

Date



## POLICY 3023 GRIEVANCE PROCEDURE

### **3023.1 Policy**

A regular employee may formally raise a concern that they have been affected by an alleged violation, misapplication, or misinterpretation of a District policy, rule, regulation, or instruction. Disciplinary decisions, including termination decisions, are not subject to this grievance policy, and may not be grieved. This policy applies to all regular employees; no other classification of employee may bring a grievance under this policy.

Complaints of alleged discrimination or harassment are excluded from this policy, as there is a specific alternate procedure for such complaints (see Policy 3014).

Grievances will be addressed and resolved as timely as possible.

The District does not retaliate against employees who use this Grievance Procedure.

### **3023.2 Procedure**

#### **3023.2.1 Submit the Grievance to the Supervisor**

If the employee has a grievance under this policy, they may submit, in writing, the grievance to their supervisor within 15 calendar days after the employee knew, or reasonably should have known, of the circumstances which form the basis for the alleged grievance. The grievance must be completed using the Employee Grievance Form – see Appendix A – along with any supporting documentation.

The manager will respond in writing within 10 working days after receipt of the written grievance.

#### **3023.2.2 Submit Grievance to the General Manger**

If the employee is not satisfied with the supervisors' decision, or if the grievance involves alleged conduct by the supervisor, the employee may submit the grievance to the General Manager. Any grievance must be submitted in writing (and must include a copy of the Employee Grievance Form and response, if any, from the supervisor) within five working days of receipt of the Employee Grievance Form response, or within 15 days of the incident, whichever is sooner.

The General Manager, or designee, will review the grievance, and issue a written decision within 10 working days after receipt of the written grievance. Decisions of the General Manager/designee are final and binding.

If the employee does not present the grievance within the aforementioned time limits, the grievance will be considered resolved.

## **POLICY 3024 INJURY AND ILLNESS PREVENTION PROGRAM (IIPP)**

### **3024.1 Policy**

The District will maintain a safety and health program that will reduce the number of injuries and illnesses to an absolute minimum, not merely in keeping with, but surpassing, the best experience of operations similar to ours. The goal is zero accidents and injuries.

### **3024.2 Administration**

The program will include:

- Providing mechanical and physical safeguards to the maximum extent possible.
- Conducting safety and health inspections to find, eliminate, or control safety and health hazards as well as unsafe working conditions and practices, and to comply with the safety and health standards for every job.
- Training all employees in good safety and health practices.
- Providing necessary personal protective equipment and instructions for use and care.
- Developing and enforcing safety and health rules and requiring that employees cooperate with these rules as a condition of employment.
- Promptly and thoroughly investigating every accident to find the cause and correct the problem to prevent its reoccurrence.

### **3024.3 Protocols**

The employer accepts the responsibilities for leadership of the safety and health program, for its effectiveness and improvement, and for providing the safeguards required to ensure safe conditions.

Supervisors are responsible for developing proper attitude toward safety and health in themselves and in those they supervise, and for ensuring that all operations are performed with the utmost regard for the safety and health of all personnel involved, including themselves.

Employees are responsible for wholehearted, genuine operation of all aspects of the safety and health program, including compliance with all rules and regulations and for continuously practicing safety while performing their duties.



## POLICY 3025 PETS IN THE WORKPLACE

### **3025.1 Policy**

The District is responsible for assuring the health and safety of all employees which is balanced with the desire to promote a positive employment experience by allowing appropriate pets in the office. A pet may be allowed in the office if its health and behavior are acceptable within an office setting, and if it does not adversely affect operations.

### **3025.2 Administration**

Department supervisors and the General Manager will evaluate an employee's Pets in the Workplace form request in relation to operational needs and individual performance.

This policy and agreement form does not prohibit animals trained to perform tasks for the benefit of a person with a disability as defined in 28 CFR 36.104 (service animals).

A Pets in the Workplace agreement form will be reviewed and signed by both the employee and supervisor/manager.

In the event of multiple pets in a department, District supervisors will be responsible for monitoring the relative success of the agreement, and employee productivity.

Any individual with a grievance regarding an animal at the office will bring the matter to the attention of the owner's immediate supervisor.



# Hidden Valley Lake Community Services District

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## Performance Improvement Plan (PIP) Confidential

**TO:**

**FROM:**

**DATE:**

**RE: Performance Improvement Plan (PIP)**

The purpose of this Performance Improvement Plan (PIP) is to define areas of concern, regarding your work performance, reiterate Hidden Valley Lake Community Services District's expectations, and allow you the opportunity to demonstrate improvement and commitment.

### Areas of Concern:

### List Prior Discipline/Coaching related to the performance concerns:

**Step 1: Improvement Goals:** These are the goals related to areas of concern to be improved and addressed, and the timeframe within which improvement is expected:

1.	
2.	
3.	

**Step 2: Activity Goals:** Listed below are activities that will help you reach each goal:

Goal #	Activity	How to Accomplish	Start Date	Projected Completion Date
1.				
2.				
3.				

**Step 3: Resources:** Listed below are resources available to you to complete your Improvement activities (may include other people’s time or expertise, funds for training materials and activities, or time away from usual responsibilities.)

1.	
2.	
3.	

**Management Support:** Listed below are ways in which your supervisor will support your Improvement activities.

1.	
2.	
3.	

**Step 4: Expectations:** The following performance standards must be accomplished to demonstrate progress towards achievement of each Improvement goal:

1.	Daily –
2.	Weekly –
3.	Monthly –

**[NOTE: Schedule regular one-on-one weekly meetings (and including those dates here) between the employee and supervisor following issuance of the PIP to discuss progress. The supervisor should document the meetings, which will outline if sufficient progress is being made towards expected goals in a timely fashion.]**

**Step 5: Progress Checkpoints:** The following schedule will be used to evaluate your

**Timeline for Improvement, Consequences & Expectations:**

Your PIP period will last up to 90-days [NOTE: There may be a different time period designated here, depending on the circumstances.] During this time, you will be expected to make regular progress on the plan as outlined above. Failure to make and maintain satisfactory improvement during the PIP may result in termination of the PIP and of employment, even before the conclusion of the PIP period.

Should you have questions or concerns regarding this PIP, you are expected to follow up directly with your supervisor.

You are expected to meet with your supervisor as noted above to discuss your Performance Improvement Plan. Please schedule accordingly.

**Signatures:**

Print Employee Name: \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Supervisor/Manager Name: \_\_\_\_\_

Supervisor/Manager Signature: \_\_\_\_\_

Date: \_\_\_\_\_

H.R. Review: \_\_\_\_\_

# MacLeod Watts

July 21, 2021

Trish Wilkinson  
Accounting Supervisor  
Hidden Valley Lake Community Services District  
19400 Hartmann Rd  
Hidden Valley Lake, CA 95467

Re: Hidden Valley Lake Community Services District Other Post-Employment Benefits  
Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

Dear Ms. Wilkinson:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the Hidden Valley Lake Community Services District. The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2020, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2021.

The valuation results are based on the employee data and details on plan benefits provided to us by the District. As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

The exhibits presented in this report reflect the assumption that the District will continue financing its OPEB liability on a pay-as-you-go basis. Please let us know if we can be of assistance in preparing illustrations about how prefunding impacts the OPEB liability required to be reported under GASB 75.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of the District employees who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,

  
Catherine L. MacLeod, FSA, FCA, EA, MAAA  
Principal & Consulting Actuary

Enclosure



Hidden Valley Lake Community Services District

Actuarial Valuation of Other  
Post-Employment Benefit Programs  
As of June 30, 2020

& GASB 75 Report for the Fiscal Year Ending  
June 30, 2021

Submitted July 2021

MacLeod Watts

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## A. Executive Summary

This report presents the results of the June 30, 2020, actuarial valuation and accounting information regarding the other post-employment benefit (OPEB) program of the Hidden Valley Lake Community Services District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2021.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Absent material changes to this program, the results of the June 30, 2020, valuation will also be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2022. If there are any significant changes in the employee population, plan benefits or eligibility, or to the District's funding policy, an earlier valuation might be required or appropriate.

### OPEB Obligations of the District

The District provides continuation of medical coverage to qualifying retiring employees. This benefit creates one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare<sup>1</sup>. In this program, the District pays a portion of medical premiums for qualifying retirees. Details are provided in Supporting Information Section 2A.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the SDRMA medical program, the same monthly premiums are charged for active employees and for pre-Medicare retirees. SDRMA underwriters have confirmed to us that the claims experience of these members is considered together in setting premium rates.

As is the nature of group premium rate structures, however, at some ages, retirees may be expected to experience higher claims than the premiums they pay; at other ages, the reverse may be true. We determine the implicit rate subsidy for pre-Medicare retirees as the projected difference between (a) retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more information on this process see Section 3 and Addendum 2: MacLeod Watts Age Rating Methodology.

Different monthly premiums are charged for Medicare-eligible members. SDRMA underwriters have confirmed that the premium rates for Medicare eligible members are set at a level intended to cover the expected claims for these members, with no intended subsidy from active plan members. Based on the portion of premiums paid by the employer, we expect any potential implicit subsidy between Medicare-covered retirees within the pool to be paid fully by these retirees and not by the District.

---

<sup>1</sup> A liability for potential future excise tax liability for "high cost" retiree coverage was included in the prior valuation. However, this provision of the Affordable Care Act was repealed in December 2019, so this liability was eliminated.





## Executive Summary

(Continued)

### OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District has not established an irrevocable OPEB trust and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this valuation is based on the Fidelity High Grade 20 Year General Obligation Municipal Index. At the beginning and end of the Measurement Period, this index results in discount rates of 3.13% on June 30, 2019, and 2.45% on June 30, 2020.

### Actuarial Assumptions

The mortality assumptions used in this report were chosen, for the most part, from studies released by the Society of Actuaries. Other assumptions, such as timing and rates of retirement, other employment termination (separation) prior to retirement, age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

### Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2021
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019, to June 30, 2020
Valuation Date	June 30, 2020



**Executive Summary**

(Concluded)

**Significant Results and Differences from the Prior Valuation**

No benefit changes were reported to MacLeod Watts relative to those in place at the time the June 2018 valuation was prepared. We reviewed and updated certain assumptions used to project the OPEB liability. Differences between actual and expected results based on updated census and premium data since June 2018 were also reflected (referred to as “plan experience”). Overall, the Total OPEB Liability on the current measurement date is lower than that reported one year ago.

See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized. Section C. presents the new valuation results and provides additional information on the impact of the new assumptions and plan experience.

**Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2021**

The plan’s impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan’s impact on Net Position on the measurement date can be summarized as follows:

Items	For Reporting At Fiscal Year Ending June 30, 2021
Total OPEB Liability	\$ 1,284,609
Fiduciary Net Position	-
Net OPEB Liability (Asset)	1,284,609
Deferred (Outflows) of Resources	(117,843)
Deferred Inflows of Resources	513,886
Impact on Statement of Net Position	<u>\$ 1,680,652</u>
 <b>OPEB Expense, FYE 6/30/2021</b>	 <u>\$ 173,141</u>

**Important Notices**

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

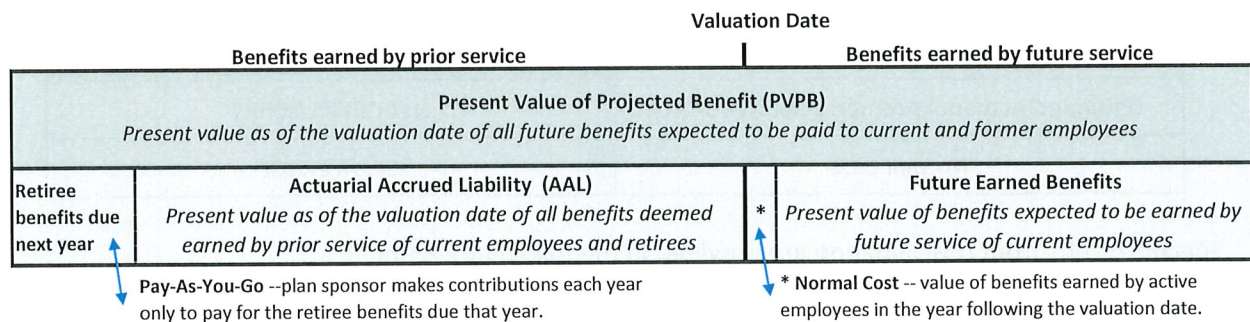


## B. Valuation Process

This valuation is based on employee census data and benefits initially submitted to us by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2A. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood the employee will elect coverage for themselves and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e.  $PVPB = AAL + PVFNC$ ).



**Valuation Process**

(Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year’s retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 40 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates and healthcare trend rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

Specific results from this valuation are provided in the following Section C.

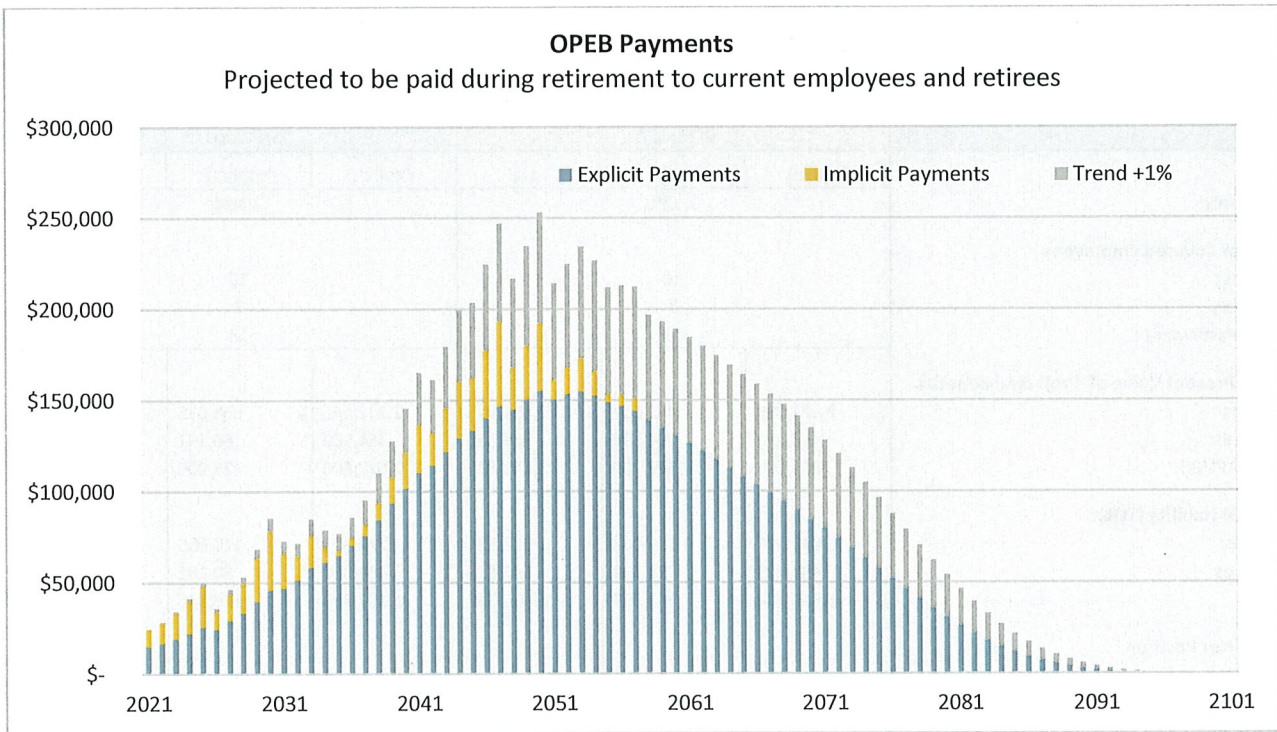


**C. June 30, 2020, Valuation Results**

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2020, valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Supporting Information, Section 3.

Temporary healthcare benefits are paid for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District.



The amounts shown in green reflect the expected payment by the District toward retiree medical while those in yellow reflect the implicit subsidy benefits (i.e., the excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage). The projections (in gray) reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18.

Liabilities relating to these projected benefits are shown beginning on the following page.



Other Post-Employment Benefit Program of the Hidden Valley Lake Community Services District  
June 30, 2020, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

**June 30, 2020, Valuation Results**  
(Continued)

This chart compares the results measured as of June 30, 2019, based on the June 30, 2018, valuation, with the results measured as of June 30, 2020, based on the June 30, 2020, actuarial valuation.

Valuation date	6/30/2018			6/30/2020		
Measurement date	6/30/2019			6/30/2020		
Fiscal Year End	6/30/2020			6/30/2021		
Subsidy	Explicit	Implicit	Total	Explicit	Implicit	Total
Discount rate	3.13%			2.45%		
<b>Number of Covered Employees</b>						
Actives		10			10	
Retirees		3			3	
Total Participants		13			13	
<b>Actuarial Present Value of Projected Benefits</b>						
Actives	\$ 2,371,386	\$ 482,637	\$ 2,854,023	\$ 2,232,646	\$ 368,015	\$ 2,600,661
Retirees	493,223	94,592	587,815	384,960	60,191	445,151
Total APVPB	2,864,608	577,229	3,441,837	2,617,606	428,206	3,045,812
<b>Total OPEB Liability (TOL)</b>						
Actives	846,521	166,003	1,012,524	722,803	116,655	839,458
Retirees	493,223	94,592	587,815	384,960	60,191	445,151
TOL	1,339,744	260,595	1,600,339	1,107,763	176,846	1,284,609
Fiduciary Net Position			-			-
<b>Net OPEB Liability</b>			1,600,339			1,284,609
<b>Service Cost</b>						
For the period following the measurement date	145,094	31,540	176,634	115,490	19,027	134,517

The Total OPEB Liability has decreased by \$315,730 from that reported one year ago. Part of the change was expected and some of this change was unexpected. Reasons for the change in the Total OPEB Liability (TOL) are discussed on the following page.



**June 30, 2020, Valuation Results**

(Concluded)

**Expected changes:** The TOL was expected to increase by \$198,897 from additional service and interest costs accruing for the period reduced by benefits paid to retirees.

**Unexpected changes** decreased the TOL by \$514,627. Unexpected changes generally fall into one of the three following categories:

- *Plan experience* recognizes results which are *different than expected* based on the prior valuation data and assumptions. Plan experience was favorable over the past two years, decreasing the TOL by \$521,253 from what was previously projected. See below for details.
- *Assumption changes* collectively increased the TOL by \$6,626. The largest change related to a decrease in the discount rate. Details of these changes in Supporting Information, Section 3.
- *Benefit changes:* There were no changes reported since the prior valuation was completed.

This chart reconciles the TOL reported for fiscal year end June 30, 2020, to the TOL to be reported as of June 30, 2021.

<b>Reported Total OPEB Liability at June 30, 2020</b> Measurement Date June 30, 2019	<b>\$ 1,600,339</b>
<b>Expected Changes:</b>	
Service Cost	176,637
Benefit Payments	(32,845)
Interest Cost	55,105
<b>Total Expected Change</b>	<b>198,897</b>
<b>Expected Total OPEB Liability at June 30, 2021</b> Measurement Date June 30, 2020	<b>\$ 1,799,236</b>
<b>Unexpected Changes:</b>	
<i>Plan experience different than assumed</i>	
Gain from two retirees waiving coverage	(212,505)
Gain from higher than expected employee separations prior to retirement	(164,885)
Projected claims/premiums greater than actual	(75,735)
Other plan experience	(68,128)
<i>Assumption Changes</i>	
Change to discount rate	135,213
Decrease in spouse coverage assumption	(62,163)
Change in demographic and economic assumptions and mortality improvement scale	(55,003)
Elimination of excise tax liability	(61,106)
Change in healthcare trend model	40,104
Change in assumed salary increase rate	9,581
<b>Total Unexpected Change</b>	<b>(514,627)</b>
<b>Actual Total OPEB Liability at June 30, 2021</b> Measurement Date June 30, 2020	<b>\$ 1,284,609</b>



**D. Accounting Information (GASB 75)**

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2021. The District is classified for GASB 75 purposes as a single employer.

**Components of Net Position and Expense**

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

<b>Plan Summary Information for FYE June 30, 2021</b> <i>Measurement Date is June 30, 2020</i>	<b>Hidden Valley Lake CSD</b>
<b>Items Impacting Net Position:</b>	
Total OPEB Liability	\$ 1,284,609
Fiduciary Net Position	-
Net OPEB Liability (Asset)	<u>1,284,609</u>
<i>Deferred (Outflows) Inflows of Resources Due to:</i>	
Assumption Changes	(40,137)
Plan Experience	460,501
Investment Experience	-
Deferred Contributions	<u>(24,321)</u>
Net Deferred (Outflows) Inflows of Resources	396,043
<b>Impact on Statement of Net Position, FYE 6/30/2021</b>	<b><u><u>\$ 1,680,652</u></u></b>
<b>Items Impacting OPEB Expense:</b>	
Service Cost	\$ 176,637
Cost of Plan Changes	-
Interest Cost	55,105
Expected Earnings on Assets	-
<i>Recognized Deferred Resource items:</i>	
Assumption Changes	2,151
Plan Experience	(60,752)
Investment Experience	<u>-</u>
<b>OPEB Expense, FYE 6/30/2021</b>	<b><u><u>\$ 173,141</u></u></b>





**Accounting Information**  
(Continued)

**Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2020 <i>6/30/2019</i>	6/30/2021 <i>6/30/2020</i>	Change During Period
Total OPEB Liability	\$ 1,600,339	\$ 1,284,609	\$ (315,730)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	1,600,339	1,284,609	(315,730)
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	(35,662)	(40,137)	(4,475)
Plan Experience	-	460,501	460,501
Investment Experience	-	-	-
Deferred Contributions	(32,845)	(24,321)	8,524
Net Deferred (Outflows) Inflows	(68,507)	396,043	464,550
Impact on Statement of Net Position	\$ 1,531,832	\$ 1,680,652	\$ 148,820

**Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2020	\$ 1,531,832
OPEB Expense (Income)	173,141
Employer Contributions During Fiscal Year	(24,321)
Impact on Statement of Net Position, FYE 6/30/2021	<u>\$ 1,680,652</u>

**OPEB Expense**

Employer Contributions During Fiscal Year	\$ 24,321
Deterioration (Improvement) in Net Position	148,820
OPEB Expense (Income), FYE 6/30/2021	<u>\$ 173,141</u>



**Accounting Information**

(Continued)

**Recognition Period for Deferred Resources**

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 8.58 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

**Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year end June 30, 2021.

Hidden Valley Lake CSD	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 93,522	\$ 53,385
Differences Between Expected and Actual Experience	-	460,501
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	24,321	-
<b>Total</b>	<b>\$ 117,843</b>	<b>\$ 513,886</b>

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2022	\$ (58,601)
2023	(58,601)
2024	(58,601)
2025	(54,873)
2026	(45,704)
Thereafter	(143,984)



**Accounting Information**

(Continued)

**Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate**

The discount rate used for accounting purposes for the fiscal year end 2021 is 2.45%. Healthcare Cost Trend Rate was assumed to start at 5.8% (increase effective January 1, 2021) and grade down to 4% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 1.45%	Current 2.45%	Current + 1% 3.45%
<b>Net OPEB Liability (Asset)</b>	1,526,937	1,284,609	1,092,647
Increase (Decrease)	242,328		(191,962)
% Increase (Decrease)	18.9%		-14.9%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Net OPEB Liability (Asset)</b>	1,064,799	1,284,609	1,568,945
Increase (Decrease)	(219,810)		284,336
% Increase (Decrease)	-17.1%		22.1%



**Accounting Information**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2021) are shown in the table.

Fiscal Year Ending	2021	2020	2019	2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate on Measurement Date	2.45%	3.13%	3.62%	3.56%
<b>Total OPEB liability</b>				
Service Cost	\$ 176,637	\$ 153,728	\$ 150,829	\$ 168,137
Interest	55,105	52,382	46,055	35,914
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(521,253)	-	-	-
Changes of assumptions	6,626	118,430	(12,151)	(95,664)
Benefit payments	(32,845)	(35,000)	(33,593)	(20,997)
<b>Net change in total OPEB liability</b>	(315,730)	289,540	151,140	87,390
<b>Total OPEB liability - beginning</b>	1,600,339	1,310,799	1,159,659	1,072,269
<b>Total OPEB liability - ending (a)</b>	\$ 1,284,609	\$ 1,600,339	\$ 1,310,799	\$ 1,159,659
<b>Plan fiduciary net position - beginning</b>	-	-	-	-
<b>Plan fiduciary net position - ending (b)</b>	\$ -	\$ -	\$ -	\$ -
<b>Net OPEB liability - ending (a) - (b)</b>	\$ 1,284,609	\$ 1,600,339	\$ 1,310,799	\$ 1,159,659
Covered-employee payroll	\$ 839,034	\$ 915,742	\$ 804,618	\$ 770,191
Net OPEB liability as % of covered-employee payroll	153.11%	174.76%	162.91%	150.57%

**Notes to Schedule**

Valuation Date	6/30/2020	6/30/2018
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.75%
Healthcare cost trend rates	5.7% in Jan 2022, fluctuating down to 4% by 2076	7.5% in Jan 2019, step down 0.5% per year to 5% by Jan 2024
Salary increases	3.00%	3.25%
Retirement age	From 50 to 75	From 50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	Projected with MW Scale 2020	Projected with MW Scale 2017



**Accounting Information**

(Continued)

**Schedule of Contributions**

This schedule is not required to be provided for unfunded OPEB plans.



Other Post-Employment Benefit Program of the Hidden Valley Lake Community Services District  
June 30, 2020, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

**Accounting Information**  
(Continued)

**Detail of Changes to Net Position**

The chart below details changes to all components of Net Position.

Hidden Valley Lake CSD	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
<b>Balance at Fiscal Year Ending 6/30/2020</b> <i>Measurement Date 6/30/2019</i>	\$ 1,600,339	\$ -	\$ 1,600,339	\$ 35,662	\$ -	\$ -	\$ 32,845	\$ 1,531,832
<b>Changes During the Period:</b>								
Service Cost	176,637		176,637					176,637
Interest Cost	55,105		55,105					55,105
Expected Investment Income		-	-					-
Employer Contributions		32,845	(32,845)					(32,845)
Changes of Benefit Terms	-		-					-
Benefit Payments	(32,845)	(32,845)	-					-
Assumption Changes	6,626		6,626	6,626				-
Plan Experience	(521,253)		(521,253)		(521,253)			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				(2,151)	60,752	-	(32,845)	(25,756)
Employer Contributions in Fiscal Year							24,321	(24,321)
<b>Net Changes in Fiscal Year 2020-2021</b>	(315,730)	-	(315,730)	4,475	(460,501)	-	(8,524)	148,820
<b>Balance at Fiscal Year Ending 6/30/2021</b> <i>Measurement Date 6/30/2020</i>	\$ 1,284,609	\$ -	\$ 1,284,609	\$ 40,137	\$ (460,501)	\$ -	\$ 24,321	\$ 1,680,652



Other Post-Employment Benefit Program of the Hidden Valley Lake Community Services District  
June 30, 2020, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

**Accounting Information**  
(Continued)

**Schedule of Deferred Outflows and Inflows of Resources**

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2020

Deferred Resource					Balance as of Jun 30, 2020	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Date Created	Cause	Initial Amount	Period (Yrs)	Annual Recognition		2019-20 (FYE 2021)	2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	Thereafter
6/30/2017	Gain Due To Assumption Changes	\$ (95,664)	7.70	\$ (12,424)	\$ (45,968)	\$ (12,424)	\$ (12,424)	\$ (12,424)	\$ (12,424)	\$ (8,696)	\$ -	\$ -
6/30/2018	Gain Due To Assumption Changes	(12,151)	7.70	(1,578)	(7,417)	(1,578)	(1,578)	(1,578)	(1,578)	(1,578)	(1,105)	-
6/30/2019	Loss Due To Assumption Changes	118,430	7.70	15,381	87,668	15,381	15,381	15,381	15,381	15,381	15,381	10,763
6/30/2020	Gain Due To Plan Experience	(521,253)	8.58	(60,752)	(460,501)	(60,752)	(60,752)	(60,752)	(60,752)	(60,752)	(60,752)	(156,741)
6/30/2020	Loss Due To Assumption Changes	6,626	8.58	772	5,854	772	772	772	772	772	772	1,994



**Accounting Information**

(Continued)

**District Contributions to the Plan**

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Addendum 1 – Important Background Information.

Benefits and other contributions paid by the District during the measurement period and those made in the year following the measurement period but prior to the end of the fiscal year are shown below.

<b>Employer Contributions During the Measurement Period, Jul 1, 2019 thru Jun 30, 2020</b>	<b>Hidden Valley Lake CSD</b>
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	15,502
Implicit contributions	17,343
<b><i>Total Employer Contributions During the Measurement Period</i></b>	<b>\$ 32,845</b>

Benefits and contributions made in the year following the measurement period but prior to the end of the fiscal year are shown below.

<b>Employer Contributions During the Fiscal Year, Jul 1, 2020 thru Jun 30, 2021</b>	<b>Hidden Valley Lake CSD</b>
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	14,851
Implicit contributions	9,470
<b><i>Total Employer Contributions During the Fiscal Year</i></b>	<b>\$ 24,321</b>





**Accounting Information**

(Continued)

**Projected Benefit Payments (15-year projection)**

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2021	\$ 14,851	\$ -	\$ 14,851	\$ 9,470	\$ -	\$ 9,470	\$ 24,321
2022	15,433	1,287	16,720	10,783	561	11,344	28,064
2023	16,082	3,172	19,254	12,592	1,649	14,241	33,495
2024	16,723	5,504	22,227	14,627	3,379	18,006	40,233
2025	17,353	8,252	25,605	16,889	5,832	22,721	48,326
2026	12,894	11,784	24,678	-	9,529	9,529	34,207
2027	13,273	16,037	29,310	-	14,613	14,613	43,923
2028	13,631	19,826	33,457	-	16,271	16,271	49,728
2029	13,974	25,793	39,767	-	23,745	23,745	63,512
2030	14,293	31,654	45,947	-	32,510	32,510	78,457
2031	14,586	32,289	46,875	-	19,381	19,381	66,256
2032	14,860	36,545	51,405	-	13,220	13,220	64,625
2033	15,116	43,213	58,329	-	17,574	17,574	75,903
2034	15,355	45,832	61,187	-	8,612	8,612	69,799
2035	15,580	49,295	64,875	-	2,649	2,649	67,524

The amounts shown in the Explicit Subsidy section of the table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date (“current retirees”) and those expected to retire after the valuation date (“future retirees”).

The amounts shown in the Implicit Subsidy table reflect the expected excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees’ coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.



**Accounting Information**  
(Concluded)

**Sample Journal Entries**

**Beginning Account Balances**

As of the fiscal year beginning 7/1/2020

	Debit	Credit
Net OPEB Liability		1,600,339
Deferred Resource -- Assumption Changes	35,662	
Deferred Resource -- Plan experience	-	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	32,845	
Net Position	1,531,832	

\* The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.

**Journal entry to recharacterize retiree benefit payments not reimbursed by a trust, and record cash contributions to the trust during the fiscal year**

	Debit	Credit
OPEB Expense	14,851	
Premium Expense		14,851
OPEB Expense	-	
Cash		-

\* This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense". Also, the entry for cash contributions to the trust is shown.

**Journal entries to record implicit subsidies during the fiscal year**

	Debit	Credit
OPEB Expense	9,470	
Premium Expense		9,470

\* This entry assumes that premiums for active employees were recorded to an account called "Premium Expense". This entry reverses the portion of premium payments that represent implicit subsidies and assigns that value to OPEB Expense.

**Journal entries to record other account activity during the fiscal year**

	Debit	Credit
Net OPEB Liability	315,730	
Deferred Resource -- Assumption Changes	4,475	
Deferred Resource -- Plan experience		460,501
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions		8,524
OPEB Expense	148,820	



### **E. Funding Information**

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.



## F. Certification

The purpose of this report is to provide actuarial information of the other postemployment benefits (OPEB) provided by the Hidden Valley Lake Community Services District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

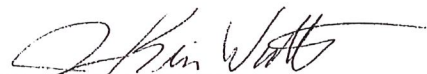
This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions are: District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: July 21, 2021



Catherine L. MacLeod, FSA, FCA, EA, MAAA



J. Kevin Watts, FSA, FCA, MAAA



**Supporting Information**

(Continued)

**Section 1 - Summary of Employee Data**

**Active employees:** The District reported 10 active employees; all were enrolled in a medical plan through the District on the valuation date. Age and service information for the 10 included employees is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25							0	0%
25 to 29							0	0%
30 to 34	1	1					2	20%
35 to 39	1	1					2	20%
40 to 44			1				1	10%
45 to 49					1		0	0%
50 to 54		2	1	1	1		5	50%
55 to 59							0	0%
60 to 64							0	0%
65 to 69							0	0%
70 & Up							0	0%
<b>Total</b>	2	4	2	1	1	0	10	100%
<b>Percent</b>	20%	40%	20%	10%	10%	0%	100%	

<u>Valuation</u>	<u>June 2018</u>	<u>June 2020</u>
Average Attained Age for Actives	45.0	45.8
Average Years of Service	4.6	6.1

**Retired members:** There were 3 retirees covered and receiving benefits under this program on the valuation date.

Retirees by Age		
Current Age	Total	Percent
Below 50	0	0%
50 to 54	0	0%
55 to 59	1	33%
60 to 64	1	33%
65 to 69	0	0%
70 to 74	0	0%
75 to 79	1	33%
80 & up	0	0%
<b>Total</b>	<b>3</b>	<b>100%</b>
<b>Average Age:</b>		
On 6/30/2020	66.7	
At retirement	59.0	

GASB 75 requires a summary of plan member counts. Here are the counts on the June 30, 2020 valuation date.

Summary of Plan Member Counts	
Number of active plan members	10
Number of inactive plan members currently receiving benefits	3
Number of inactive plan members entitled to but not receiving benefits	2*

\* We are not aware of any additional retirees who are eligible but not currently enrolled.



**Supporting Information**

(Continued)

**Section 2A - Summary of Retiree Benefit Provisions**

**OPEB provided:** The District reported that the only OPEB is provided is lifetime retiree medical coverage.

**Access to coverage:** Medical coverage is provided through the District’s group health insurance plan. The coverage requires the employee to meet the following requirements:

1. Satisfaction of requirements for retirement under CalPERS, and
2. Retirement from the District having reached at least age 55 and completing a minimum of 5 years of service with the District.

**Benefits provided:** The District provides the following benefits to qualifying retirees who elect to continue medical coverage offered by the District. The benefits continue for the retiree’s lifetime:

- 50% of the medical premiums for retiree
- 50% of the medical premiums for the retiree’s spouse, if covered, while the retiree is living.

A retiree may elect to cover eligible dependents other than a spouse, provided the retiree pays 100% of any additional premium for their coverage.

Coverage and/or the premium subsidy above are not available in retirement in these circumstances:

- For survivors, after the retiree’s death (other than as available under COBRA)
- For retirees eligible for PERS retirement from the District but failing to satisfy the age and service requirements above
- For retirees who meet the age and service requirements but do not continue their medical coverage through the District.

**Current premium rates:** The 2021 monthly healthcare premium rates are shown below:

SDRMA 2021 Rates Northern California			
Plan	Employee Only	Employee & 1	Employee & 2+
Blue Shield PPO Gold	\$ 958.93	\$ 1,918.89	\$ 2,492.60
Gold PPO Medicare	615.94	1,231.88	1,847.82



## Supporting Information

(Continued)

### Section 2B - Excise Taxes for High Cost Retiree Coverage (Repealed)

The Patient Protection and Affordable Care Act (ACA) included a 40% excise tax on high-cost employer-sponsored health coverage. The tax applied to the aggregate annual cost of an employee's applicable coverage that exceeds a dollar limit. Implementation of this tax had been delayed by subsequent legislation to 2022.

As noted earlier in this report, this excise tax on high cost retiree coverage was repealed by Senate Amendment to H.R. 1865, *Further Consolidated Appropriations Act, 2020*, and signed by the President on December 20, 2019. Since repeal occurred before the valuation date, there is no longer an such tax to be valued and we excluded the previously developed liability from the results of this valuation.



**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

**Important Dates**

Fiscal Year End	June 30, 2021
GASB 75 Measurement Date	Last day of the prior fiscal year (June 30, 2020)
Valuation Date	June 30, 2020

**Valuation Methods**

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Not applicable (\$0; no OPEB trust has been established)
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

Development of Age-related  
Medical Premiums

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Addendum 1 to this report.

Representative claims costs derived from the dataset provided by SDRMA for pre-Medicare retirees are shown below.

Expected Monthly Claims by Medical Plan for Selected Ages				
Medical Plan	Male			
	48	53	58	63
Blue Shield PPO Gold	\$ 741	\$ 978	\$ 1,246	\$ 1,545
Medical Plan	Female			
	48	53	58	63
Blue Shield PPO Gold	\$ 959	\$ 1,129	\$ 1,277	\$ 1,500

All current and future Medicare-eligible retirees are assumed to be covered by plans that are rated based solely on the experience of Medicare retirees with no subsidy by active employee premiums. The employer's contribution is less than the lowest age adjusted premium and, as such, any implicit subsidy between retirees in this group is paid by other retirees.





**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

**Economic Assumptions**

Municipal Bond Index	Fidelity High Grade 20 Year General Obligation Municipal Index
Discount Rate	3.13% as of June 30, 2019 2.45% as of June 30, 2020
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels were derived using the Getzen model and are assumed to be effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2021	5.8%	2061-2066	4.80%
2022	5.7%	2067	4.70%
2023	5.6%	2068	4.60%
2024	5.5%	2069	4.50%
2025-2026	5.40%	2070-2071	4.40%
2027-2029	5.30%	2072	4.30%
2030-2051	5.20%	2073-2074	4.20%
2052	5.10%	2075	4.10%
2053-2055	5.00%	2076	4.00%
2056-2060	4.90%	& later	4.00%

The healthcare trend shown above was developed using the Getzen Model 2021\_b published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.5%; Excess Medical Growth 1.2%; Expected Health Share of GDP in 2028 20.3%; Resistance Point 25%; Year after which medical growth is limited to growth in GDP 2075.

Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65. Coverage ends at age 65.
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**Participant Election Assumptions**

Participation Rate	<i>Active employees: 100% of those currently enrolled are assumed to elect medical coverage through the District in retirement.</i>  <i>Retired participants: Existing medical plan elections are assumed to be continued until retiree's death.</i>
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**Supporting Information**  
 (Continued)

**Section 3 - Actuarial Methods and Assumptions**

Spouse Coverage

*Active employees:* 60% of employees are assumed to be married and to elect spousal coverage in retirement. Spouse coverage is assumed to continue for the retiree's lifetime. Husbands are assumed to be 3 years older than their wives.

*Retired participants:* Existing elections for spouse coverage are assumed to continue until the retiree's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

**Demographic Assumptions**

*Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. Rates for selected age and service are shown below and on the following pages. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015.*

Mortality Improvement

MacLeod Watts Scale 2020 applied generationally from 2015 (see Addendum 3)

Mortality Before Retirement  
 (before improvement applied)

None assumed, due to the small size of employee population

Mortality After Retirement  
 (before improvement applied)

Healthy Lives

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00070	0.00040
50	0.00431	0.00390
60	0.00758	0.00524
70	0.01490	0.01044
80	0.04577	0.03459
90	0.14801	0.11315
100	0.35053	0.30412
110	1.00000	1.00000

Disabled Miscellaneous

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.01371	0.01221
60	0.02447	0.01545
70	0.03737	0.02462
80	0.07218	0.05338
90	0.16585	0.14826

Disability Retirement

Eligibility requirements for retiree healthcare benefits are not waived for disability retirement, so this assumption was excluded. Particularly given the small size of the active group.



**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

Termination Rates

Miscellaneous Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.1193	0.0654	0.0000	0.0000	0.0000
25	0.1674	0.1125	0.0634	0.0433	0.0000	0.0000
30	0.1606	0.1055	0.0615	0.0416	0.0262	0.0000
35	0.1537	0.0987	0.0567	0.0399	0.0252	0.0184
40	0.1468	0.0919	0.0519	0.0375	0.0243	0.0176
45	0.1400	0.0849	0.0480	0.0351	0.0216	0.0168

Service Retirement Rates

Miscellaneous Employees: 2.5% at 55 formula From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0080	0.0140	0.0200	0.0260	0.0330	0.0500
55	0.0200	0.0380	0.0550	0.0730	0.1220	0.1920
60	0.0440	0.0720	0.1010	0.1300	0.1580	0.1970
65	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPRA" Employees: 2% at 62 formula From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



**Supporting Information**  
(Concluded)

**Section 3 - Actuarial Methods and Assumptions**

**Changes in assumptions or methods as of the Measurement Date**

Discount rate	Changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.
Demographic assumptions	<p>Assumed mortality (after retirement), retirement and other pre-retirement termination rates were updated from those provided in the 2014 experience study report to those provided in the 2017 experience study report of CalPERS. We believe rates from the CalPERS experience study provide a reasonable estimate of the District's future demographic experience.</p> <p>The prior assumption of pre-retirement mortality was excluded due to the small active plan population size.</p>
Mortality improvement	Updated from MacLeod Watts Scale 2018 to MacLeod Watts Scale 2020. See Addendum 3 for details.
Medical trend	Updated to the Getzen model which was published by the Society of Actuaries
General inflation rate	Decreased from 2.75% to 2.5% per year
Salary increase	Decreased from 3.25% to 3.0% per year
Excise tax on high cost coverage	Removed due to the December 2019 repeal of this provision of the Affordable Care Act



## Addendum 1: Important Background Information

### General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		<i>Covered by higher active premiums</i>
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

*This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.*

### Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.



## Important Background Information

(Continued)

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



## Important Background Information

(Continued)

### Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

### Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

### Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected  
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



**Important Background Information**

(Continued)

**Implicit Subsidy Plan Contributions**

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year’s “implicit subsidy”. Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year’s implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year’s premium expense for active employees.





## **Important Background Information**

(Continued)

### **Discount Rate**

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

### **Actuarial Funding Method and Assumptions**

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



## **Addendum 2: MacLeod Watts Age Rating Methodology**

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



### **Addendum 3: MacLeod Watts Mortality Projection Methodology**

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2020** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

MacLeod Watts Scale 2020 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2019 which has two segments – (1) historical improvement rates for the period 1951-2015 and (2) an estimate of future mortality improvement for years 2016-2018 using the Scale MP-2019 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2018 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2019-2028. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2028-2042. The SSA's Intermediate Scale has a final step down in 2043 which is reflected in the MacLeod Watts scale for years 2043 and thereafter. Over the ages 95 to 115, the SSA improvement rate is graded to zero.

Scale MP-2019 can be found at the SOA website and the projection scales used in the 2019 Social Security Administrations Trustees Report at the Social Security Administration website.



## Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate – Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds ("Cadillac Plans"). This tax was repealed in December 2019.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board



## Glossary

(Continued)

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility







# Hidden Valley Lake Community Services District

19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
(707) 987-9201

## Strategic Plan

2013-2018  
(UPDATE 3-8-17)  
10/2/2021

NEW



[www.HiddenValleyLakeCSD.com](http://www.HiddenValleyLakeCSD.com)

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## ***Our Mission***

***The mission of the Hidden Valley Lake Community services District is to provide, maintain and protect our community's water.***

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### **Core Values**

- ***Public Health***
- ***Customer Service-reach all customers***
- ***Cost-Effectiveness***
- ***Integrity/Transparent***
- ***Organizational Excellence***
- ***Reliability***
- ***Stewardship***
- ***Innovation***

### **Goals**

- ***Deliver High Quality Water and Wastewater Services***
- ***Maintain Achieve Financial Stability-  
Through high net worth, good cashflow and improve Ratepayer equity***
- ***Expand Education and Outreach***
- ***Offer Innovative Services***
- ***Refine Governance and Administrative Processes***



# Situational Analysis

No change in financial reserves as they are still nearly depleted. There is an ever-growing list of deferred-maintenance activities, no formal capital improvement plan to sustain our infrastructure, and a portion of the District's water rights remain unsecured. Like nearly all water utilities, we are working within an increasingly complex and sophisticated regulatory framework, additional operating protocols & constraints and increasingly stringent water quality standards.

We are still at a crossroads and must make smart choices that will define the character of our organization for years to come.

## Challenges

Our top challenges:

- A. Financial health of the District-The District continues to covered water and to a lesser extent, sewer service operating costs by deferring maintenance. The repercussions of deferring maintenance are now being recognized through predictable infrastructure failures such as water mainline breaks and Sewer I & I; along with the increased costs associated with repairing or replacing equipment, pipelines and facilities.
- B. Of equal concern, is the debilitating effect funding shortfalls have on our ability to pursue new opportunities. It takes money to prepare grant requests, to retain personnel who can research and assess the feasibility of implementing new opportunities, to obtain matching funds and loans and to advocate on behalf of the District. The District is currently not well positioned, financially, to pursue new opportunities or solve existing issues.
- C. In addition to replacing aging infrastructure and strengthening our financial position, we must secure and protect the District's water supply. In 2012 we submitted a "Petition for Change" to the State Water Resources Control Board's Division of Water Rights – a process through which we intend to solidify the District's water rights to current and future water supplies. The Petition for Change, although largely a "paper study" as opposed to the traditional "brick and mortar" project, could easily take five years to complete and cost in excess of \$300,000.
- D. The California Department of Public Health has adopted stringent drinking water standards for hexavalent chromium (Cr6) of 10ppb. The District's annual average for Cr6 is 11.1ppb. We now know the cost required to comply with the forthcoming (Dec. 31, 2019) drinking water standard for hexavalent chromium. (Treatment \$2.5M Well \$1.2M)
- E. The District must find and secure a "new & approved" water source to address the meter moratorium. This is only a small fraction of the solution as the District then needs to drill a new well, install the treatment system, SCADA system, meet new security standards

and build the infrastructure to deliver this new water source to the system to include a chlorine contact structure and booster pump facility.  
(It is expected that this can be done in conjunction with meeting all State requirements for item D, the Chrome 6 requirements, if the new water source is below 10.0ppb.)

- F. The Putah Creek underflow replenishment requirement by the State Water Board creates many issue for the community, environment and water basin. Several are the proliferation of non-native species that disadvantages the native species of frogs and the exportation of our valuable water resource from a water basin that is self-sufficient, self-reliant and sustainable; all within our own closed loop system. This water exportation is magnified during times of drought and sends a poor message to the public as the District pumps thousands of gallons into Putah Creek, simply to be sucked up by local farmers and never making the intended destination. Additional water must then be wasted down the creek to make up for this diversion of water further exasperation the issue.

## **Five-Year Vision**

The five-year vision as portrayed in the 2013-2018 Strategic Plan has not played out as described. The economy continued to pause...giving us this chance to reevaluate the direction our district is going and the opportunities that are before us today. We now have an opportunity to move in a new direction to meet our Mission Statement, Core Values and Goals.

## **Goals**

### ***Goal: Deliver High Quality Water and Wastewater Services***

#### **1A. Secure and protect the water supply**

As a part of this strategic plan, we will take the following actions:

- Amend and expand water rights
  - Water Rights Petition for Change
  - Update analysis of future water demands
- Increase knowledge of watershed and factors impacting quantity and quality of water supply
  - Expand water quality monitoring program
  - Expand groundwater elevation monitoring program
  - Compile library of technical studies and associated documents
  - Evaluate risk of “emerging contaminants”

- Hexavalent chromium
- Endocrine disrupters
- And now 1,2,3-Trichloropropane at 5 parts per trillion (ppt)
- Increase understanding of surface water – groundwater interactions within the Coyote Valley groundwater basin
- Promote stewardship of Coyote Valley Groundwater Basin
  - Monitor and participate in County land use planning activities
  - Support local watershed protection groups

### **1B. Maintain and enhance sewer infrastructure**

As a part of this strategic plan, we will take the following actions to upgrade the District's sewer infrastructure:

- Complete inventory/catalog of sewer infrastructure
- Implement updated Sewer System Management Plan (SSMP)
  - Expand systematic sewer maintenance cleaning program
  - Implement systematic service line replacement program
- Implement Sewer Capital Improvement Plan

### **1C. Maintain and enhance water infrastructure**

As a part of this strategic plan, we will take the following actions to upgrade the District's water infrastructure:

- Complete inventory/catalog of water infrastructure
- Implement Water Capital Improvement Plan
- Implement leak detection program
- Implement systematic water meter replacement program

It is now a viable option to replace traditional water meters with smart meters due to lost revenue capture. Industry standard conservatively estimates that you can see an average revenue increase of \$2 to \$3 per connection with the installation of smart meters. That would be an additional income of \$5K to \$7.5K per month that would be used to pay on a loan coupled with an associated 50/50 matching grant. To add an additional margin for error, the potential Verizon cell tower rental site is expected to generate \$1.7K per month toward a matching loan payment as well.

### **1D. Enhance site security for all facilities and infrastructure**

As a part of this strategic plan we will construct enclosures/housing for water supply wells.

### **1E. Evaluate flood control**

As a part of this strategic plan we will:

- Identify current level of flood protection provided by existing facilities
- Implement facilities maintenance program
- Develop dedicated source of funding

The District has identified a potential opportunity to move the community forward through a public, private partnership to address flooding issues, storm culverts and ditch maintenance. Ultimately, it is staff's recommendation that Lake County Water Resources be the final responsible agency if a funding source can be agreed upon. This would save the sewer enterprise account thousands of dollars annually and bring the District into compliance with funding regulations.

1. Lake County Water Resources has the expertise, finances and ability to place a property tax on the ballot to cover the expenses of maintaining the Putah Creek levee, storm basin & pump, culverts and ditches throughout Hidden Valley Lake. If passed, the Association and CSD would deed specific properties to Lake County Water Resources as they would have the revenue stream to maintain the facilities.
2. Prior to a land transfer to Lake County Water Resources, and through the generous donation of a private land owner, the District would merge the existing storm basin and this new property (Portions of this land may be retained by the District which would require the land to be subdivided first) allowing Lake County Water Resources to remove the eastern basin wall/levee so storm water could naturally flow by gravity to Putah Creek. This would reduce the need for the pump station and likely the flooding we have seen in recent months.

### ***Goal: Maintain Financial Stability***

We will maintain financial stability and equitable rates.

Water and sewer reserves fall short of the District's needs and requirements for grants and loans.

### **2A. Update fiscal policies to promote financial stability**

In order to maintain and enhance the District's credit rating we will:

- Develop reserve fund policies
- Fund depreciation

### **2B. Adopt fixed asset management plan**

We will develop a fixed asset management plan which will form the basis for determining appropriate funding levels for infrastructure and other fixed asset depreciation.

### **2C. Expand our ability to track and manage financial data**

To enhance our ability to track and analyze financial data, we will:

- Upgrade administrative computer system
- Monitor trends and develop long-term fiscal projections
- Improve cost tracking by activity/project

### **2D. Ensure rates are equitable and promote financial stability**

We will commission a third-party water, sewer and miscellaneous fee study to determine the financially prudent revenue stream required to execute this strategic plan.

### **2E. Identify sustainable funding mechanism for flood control facilities**

*(This is a repeat of item 1E. The two could be combined)*

There is currently no dedicated revenue stream for funding operation and maintenance of our existing flood control facilities, nor expansion of flood control facilities or responsibilities should the District be required to obtain a National Pollutant Discharge Elimination System (NPDES) storm water discharge permit in the future. As part of this strategic plan we will conduct an analysis of current and future flood control funding requirements, and identify potential funding sources.

### ***Goal: Expand Education and Outreach***

We will expand education and outreach programs to enhance customer awareness of District services and promote government transparency.

### **3A. Expand customer education about the District and our services**

Nationwide, the cost of providing safe, reliable municipal drinking water has risen steadily and often, -from the customer's perspective, for unknown or unsubstantiated reasons. A frequently heard complaint is that customers are being told to conserve water, which they do, and are subsequently "rewarded" with increased water rates. In general, water utility customers are unaware of the true cost of producing and delivering municipal drinking water *or of the financial impact that new and increasingly stringent regulations have on the cost of these services.* Similarly, they are often not fully aware of the water utility's services, or its responsibilities to maintain its sewer and drinking water infrastructure.

Coupled with the need to better educate customers is the related task of expanding the modes of communication. Among some demographics, electronic social media has become the preferred mode of communication. Disseminating information via social

media is less expensive and often more effective than newsletters and other traditional means. As a part of this strategic plan, we will:

- Familiarize customers with the scope and breath of District services and the true cost of providing those services
- Utilize electronic social media, [starting with a new and improved Website](#), to disseminate information

### **3B. Educate customers about resource conservation and pollution prevention**

To promote resource stewardship, we will continue to educate customers and increase public awareness of water conservation, [the cost of doing business](#), and will also designate funding to expand programs to educate the public about:

- Sewer lateral maintenance
- Stormwater management
- Safe disposal of grease, cleaning agents, pharmaceuticals and other household wastes

### **3C. Expand customer service training for employees**

The District will expand and formalize its employee customer service training program to reflect the evolving functions of the District and the expanding role of electronic media. Specifically, the District will:

- Provide formal training (webinar, video, lectures)
- Initiate an annual customer satisfaction survey

### ***Goal: Offer Innovative Services***

#### **4A. Leverage District resources to generate revenue**

The District possesses expertise, equipment, and infrastructure that could be used to generate revenue and/or provide additional services to the community. As a part of this strategic plan we will:

- Expand solar power generation capacity
- Investigate the feasibility of wind power generation
- Investigate feasibility of providing facilities for the provision of internet services
- Investigate feasibility of converting sludge to marketable products

- Investigate feasibility of rainwater capture financing and installation
- Investigate feasibility of providing water/wastewater quality laboratory analysis services
- Provide expertise and intellectual capital to other organizations
  - Billing services
  - Consulting/contractor services
- Rent/lease heavy equipment
- It is now a viable option to install a hydro turbine at the base of the dam (Per Schneider Electric's evaluation & their grant knowledge) to offset operational costs of a well in that location. Grants are currently available which may provide 50 to 100% of the funding.

**4B. Pursue partnerships and strategic alliances to develop revenue-generating activities**

We will cultivate partnerships and alliances through participation in integrated regional water management planning efforts and water industry organizations such as the Association of California Water Agencies, and where appropriate, through political advocacy. Specifically, we will:

- Actively participate in the Westside Sacramento Integrated Regional Water Management Plan group
- Promote and facilitate communication between water purveyors and wastewater service providers in the Upper Putah Creek drainage
- Cultivate relations with local, State and Federal elected officials

***Goal: Refine Governance and Administration***

**5A. Update governance procedures to promote efficiency and transparency**

To improve Board governance we will adopt Board of Director Rules and Procedures to guide the conduct of Board meetings, communication among individual Board members, communication between the Board and District staff, and communication between individual Board members and District staff:

**5B. Update administrative processes to enhance customer service**

- Implement a paperless service order program and promote electronic billing to improve customer service and reduce administrative costs
- Automate meter reading to improve customer service, reduce administrative costs, and improve records retention and retrieval
- Utilize network system/cloud services to improve records retention and retrieval, and enhance preservation of District records in the event of disaster
- Implement an automated call system to improve customer service and enhance emergency response capabilities

#### **5C. Conduct customer satisfaction surveys**

We have never conducted a customer satisfaction survey and have historically received comparatively little feedback from our customers regarding services provided, or potential interest in new or expanded services. To assess the appropriateness and quality of our services, we will conduct annual web-based customer satisfaction surveys to assess the District's ability to provide services, and the need or interest in providing additional services.

#### **5D. Continuously update human resources policies and practices to recruit and retain skilled employees**

- Maintain up-to-date job descriptions to reflect current and future staffing needs
- Provide competitive compensation to attract and retain staff
- Develop staff skills and capabilities that will enhance District's ability to provide services
- Provide training/cross-training and offer education reimbursements to facilitate development of staff skills and capabilities

#### **5E. Review organizational structure and staffing needs**

As a part of this strategic plan, we will review our organizational structure and staff composition to ensure that the District's organizational and staffing capabilities are aligned with current and future needs.



# Strategic Plan Updates

To ensure this Strategic Plan remains functional, practical, and continues to address the current needs of the District we will review and update the plan annually, prior to adoption of the District's budget for the following fiscal year. As a part of this annual review we will:

- Identify specific elements of the Strategic Plan to be initiated and/or completed in the next fiscal year
- Measure our performance toward achieving the Strategic Plan's goals
- Publish a report summarizing the progress made and any changes with respect to the Strategic Plan goals, strategies or initiatives

UNDER REVIEW