



**Hidden Valley Lake Community Services District
Finance Committee Meeting
May 11, 2023– 12:30 p.m.
19400 Hartmann Road, Hidden Valley Lake, Ca.**

To join the meeting by Teleconference, go to www.hvlcsd.org select the May 11, 2023, Finance Committee Meeting and select Click here to join the meeting.

Meetings are recorded for live streaming and broadcasting purposes.

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Monthly Financials
- 6) **DISCUSSION AND POSSIBLE RECOMMENDATION:** FY 2023-24 Draft Budget
- 7) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Projects Update
- 8) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Recommend the Proposed 7% Salary Adjustment
- 9) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Recommend the Proposed Realignment of Field Staff
- 10) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Recommend the Authorization of GM to Engage NHA Advisors in the Pursuit of Bond Financing
- 11) **DICUSSION:** Health Benefit Options for Directors
- 12) **PUBLIC COMMENT**
- 13) **COMMITTEE MEMBER COMMENT**
- 14) **ADJOURN**

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

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

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	993.42
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	251.52
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	278.00
01-1621	POWER INDUSTRIES, INC			N		FUND TOTAL FOR VENDOR	361.26
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	22,161.23
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,515.93
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	3,589.20
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	659.45
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,481.72
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,846.85
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	2,537.50
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2427	GRANITE CONSTRUCTION			N		FUND TOTAL FOR VENDOR	1,003.82
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	112.98
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,551.40
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	627.02
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	10.00
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	356.75
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	89.72
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,197.50
01-2788	GHD			N		FUND TOTAL FOR VENDOR	3,746.62
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	4,036.23
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,430.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,399.99
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	6,030.63
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,435.35

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	91.16
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	125.62
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.41
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	3,082.70
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,064.18
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	7,696.04
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.95
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	3,760.54
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	39.30
01-3039	PIAZZA CONSTRUCTION			N		FUND TOTAL FOR VENDOR	25,815.80
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	2,052.75
01-3051	DEMARCO DESIGN			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	22.92
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	336.41
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	27.00
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	750.00
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	5,421.75
01-3086	CLEARLAKE PAPER SUPPLY			N		FUND TOTAL FOR VENDOR	79.48
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	1,066.67
01-8	AT&T			N		FUND TOTAL FOR VENDOR	505.05
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	8,733.53
*** FUND TOTALS ***							131,112.29

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,455.51
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	976.90
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	251.53
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	277.99
01-1621	POWER INDUSTRIES, INC			N		FUND TOTAL FOR VENDOR	361.26
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	60.46
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	22,161.20
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,496.47
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,080.12
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	659.44
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,395.15
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,846.85
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	2,537.50
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2427	GRANITE CONSTRUCTION			N		FUND TOTAL FOR VENDOR	1,003.81
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	322.43
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,551.40
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	627.01
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	10.00
01-2672	ADTS, INC			N		FUND TOTAL FOR VENDOR	356.75
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	89.72
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	447.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	2,119.34
01-2780	DNA RIDGE ROCK			N		FUND TOTAL FOR VENDOR	61.54
01-2788	GHD			N		FUND TOTAL FOR VENDOR	35,689.03
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,899.78
01-2819	SWRCB - DWOCP			N		FUND TOTAL FOR VENDOR	80.00

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	600.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.01
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	19,624.31
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,435.33
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	1,280.71
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	91.17
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	125.62
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	45.40
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,064.18
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	107.94
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	145.00
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	183.96
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	3,760.54
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	39.30
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	2,052.75
01-3051	DEMARCO DESIGN			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	22.93
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	336.42
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	27.00
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	750.00
01-3075	JACOB MCCLURE			N		FUND TOTAL FOR VENDOR	65.00
01-3078	CIVICWELL			N		FUND TOTAL FOR VENDOR	18,256.69
01-3081	BENNETT ENGINEERING SERVI			N		FUND TOTAL FOR VENDOR	72,995.63
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	5,421.75
01-3086	CLEARLAKE PAPER SUPPLY			N		FUND TOTAL FOR VENDOR	79.45

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3087	SERVICO BUILDING MAINTENA			N		FUND TOTAL FOR VENDOR	533.33
01-8	AT&T			N		FUND TOTAL FOR VENDOR	505.04
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	18,745.82
*** FUND TOTALS ***							238,913.97

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-9	PACIFIC GAS & ELECTRIC CO				N	FUND TOTAL FOR VENDOR	2,809.00
*** FUND TOTALS ***							2,809.00
*** REPORT TOTALS ***			372,835.26				372,835.26

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	107.94
120 2088	SURVIVOR BENEFITS - PERS	13.42
120 2090	PERS PAYABLE	2,828.85
120 2091	FIT PAYABLE	2,258.42
120 2092	CIT PAYABLE	909.33
120 2093	SOCIAL SECURITY PAYABLE	20.38
120 2094	MEDICARE PAYABLE	608.29
120 2095	S D I PAYABLE	37.66
120 2099	DEFERRED COMP - 457 PLAN	1,399.99
120 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
120 5-00-5060	GASOLINE, OIL & FUEL	1,435.35
120 5-00-5061	VEHICLE MAINT	3,873.80
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	109.99
120 5-00-5092	POSTAGE & SHIPPING	1,126.20
120 5-00-5121	LEGAL SERVICES	2,802.75
120 5-00-5122	ENGINEERING SERVICES	3,807.25
120 5-00-5130	PRINTING & PUBLICATION	811.81
120 5-00-5135	NEWSLETTER	97.50
120 5-00-5140	RENTS & LEASES	24.47
120 5-00-5145	EQUIPMENT RENTAL	309.57
120 5-00-5148	OPERATING SUPPLIES	12,600.74
120 5-00-5150	REPAIR & REPLACE	8,264.09
120 5-00-5155	MAINT BLDG & GROUNDS	202.50
120 5-00-5156	CUSTODIAL SERVICES	2,264.17
120 5-00-5191	TELEPHONE	1,429.00
120 5-00-5192	ELECTRICITY	8,733.53
120 5-00-5193	OTHER UTILITIES	278.00
120 5-00-5194	IT SERVICES	3,088.90
120 5-00-5195	ENV/MONITORING	4,430.00

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5315	SAFETY EQUIPMENT	349.38
120 5-10-5010	SALARIES & WAGES	319.89
120 5-10-5020	EMPLOYEE BENEFITS	7,615.98
120 5-10-5021	RETIREMENT BENEFITS	2,024.47
120 5-10-5090	OFFICE SUPPLIES	399.90
120 5-10-5170	TRAVEL MILEAGE	62.22
120 5-10-5179	ADM MISC EXPENSES	180.94
120 5-30-5010	SALARIES & WAGES	289.80
120 5-30-5020	EMPLOYEE BENEFITS	10,875.97
120 5-30-5021	RETIREMENT BENEFITS	1,614.98
120 5-30-5090	OFFICE SUPPLIES	28.80
120 5-30-5175	EDUCATION / SEMINARS	711.39
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.32
120 5-70-7201	REGULATORY COMPLIANCE	32,065.18
120 5-70-7202	DISASTER MITIGATION	5,421.75
120 5-70-7206	RECORDS RETENTION	526.68
	** FUND TOTAL **	131,112.29
130 1052	ACCTS REC WATER USE	1,355.51
130 2075	AFLAC	107.94
130 2088	SURVIVOR BENEFITS - PERS	13.55
130 2090	PERS PAYABLE	2,798.71
130 2091	FIT PAYABLE	2,251.24
130 2092	CIT PAYABLE	892.97
130 2093	SOCIAL SECURITY PAYABLE	20.39
130 2094	MEDICARE PAYABLE	602.31
130 2095	S D I PAYABLE	37.51
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.01
130 5-00-5025	RETIREE HEALTH BENEFITS	1,470.84
130 5-00-5060	GASOLINE, OIL & FUEL	1,435.33
130 5-00-5061	VEHICLE MAINT	3,873.80
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	110.00
130 5-00-5092	POSTAGE & SHIPPING	1,126.19
130 5-00-5121	LEGAL SERVICES	2,802.75
130 5-00-5122	ENGINEERING SERVICES	3,807.23
130 5-00-5123	OTHER PROFESSIONAL SERVICES	18,317.15
130 5-00-5130	PRINTING & PUBLICATION	811.83
130 5-00-5135	NEWSLETTER	97.50
130 5-00-5140	RENT & LEASES	24.47
130 5-00-5145	EQUIPMENT RENTAL	309.58
130 5-00-5148	OPERATING SUPPLIES	1,433.53
130 5-00-5150	REPAIR & REPLACE	8,533.75
130 5-00-5155	MAINT BLDG & GROUNDS	202.50
130 5-00-5156	CUSTODIAL SERVICES	980.83
130 5-00-5191	TELEPHONE	1,428.98

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5192	ELECTRICITY	18,745.82
130 5-00-5193	OTHER UTILITIES	277.99
130 5-00-5194	IT SERVICES	4,369.61
130 5-00-5195	ENV/MONITORING	600.00
130 5-00-5315	SAFETY EQUIPMENT	349.37
130 5-00-5505	WATER CONSERVATION	100.00
130 5-10-5010	SALARIES & WAGES	319.86
130 5-10-5020	EMPLOYEE BENEFITS	7,615.96
130 5-10-5021	RETIREMENT BENEFITS	2,024.50
130 5-10-5090	OFFICE SUPPLIES	399.89
130 5-10-5170	TRAVEL MILEAGE	62.23
130 5-10-5179	ADM MISC EXPENSES	180.94
130 5-30-5010	SALARIES & WAGES	283.57
130 5-30-5020	EMPLOYEE BENEFITS	10,875.95
130 5-30-5021	RETIREMENT BENEFITS	1,558.39
130 5-30-5063	CERTIFICATIONS	290.00
130 5-30-5090	OFFICE SUPPLIES	28.79
130 5-30-5175	EDUCATION / SEMINARS	575.00
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	3,255.31
130 5-70-7201	REGULATORY COMPLIANCE	279.37
130 5-70-7202	DISASTER MITIGATION	5,421.75
130 5-70-7204	RELIABLE WATER SUPPLY	124,501.74
130 5-70-7206	RECORDS RETENTION	526.68
	** FUND TOTAL **	238,913.97
140 5-00-5192	ELECTRICITY	2,809.00
	** FUND TOTAL **	2,809.00

 ** TOTAL ** 372,835.26

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 4/01/2023 THRU 4/30/2023	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,110,648.00</u>	<u>162,335.05</u>	<u>1,772,052.54</u>	<u>338,595.46</u>	<u>83.96</u>
TOTAL REVENUES	<u>2,110,648.00</u>	<u>162,335.05</u>	<u>1,772,052.54</u>	<u>338,595.46</u>	<u>83.96</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	973,522.00	61,731.67	835,747.23	137,774.77	85.85
ADMINISTRATION	457,701.00	32,349.79	378,969.41	78,731.59	82.80
FIELD	492,852.00	31,789.30	417,499.22	75,352.78	84.71
DIRECTORS	34,159.00	3,380.22	27,887.08	6,271.92	81.64
SPECIAL PROJECTS	0.00	0.00	1,080.00 (	1,080.00)	0.00
CAPITAL PROJECTS & EQUIP	<u>532,500.00</u>	<u>38,013.61</u>	<u>309,478.83</u>	<u>223,021.17</u>	<u>58.12</u>
TOTAL EXPENDITURES	<u>2,490,734.00</u>	<u>167,264.59</u>	<u>1,970,661.77</u>	<u>520,072.23</u>	<u>79.12</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(380,086.00)	(4,929.54)	(198,609.23)	(181,476.77)	52.25

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	0.00	400.00	600.00	40.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	0.00	7,181.40 (	1,681.40)	130.57
120-4050 SALES OF RECLAIMED WATER	154,542.00	0.00	90,257.62	64,284.38	58.40
120-4111 COMM SEWER USE	85,538.00	5,361.83	64,292.66	21,245.34	75.16
120-4112 GOV'T SEWER USE	1,200.00	109.14	982.26	217.74	81.86
120-4116 SEWER USE CHARGES	1,836,418.00	153,204.16	1,538,754.89	297,663.11	83.79
120-4210 LATE FEE	22,000.00	3,020.45	30,655.16 (	8,655.16)	139.34
120-4300 MISC INCOME	2,500.00	4.75	378.90	2,121.10	15.16
120-4310 OTHER INCOME	1,450.00	139.26	2,174.97 (	724.97)	150.00
120-4320 FEMA/Caloes GRANTS	0.00	0.00	1,969.00 (	1,969.00)	0.00
120-4325 GRANTS	0.00	0.00	25,670.51 (	25,670.51)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	500.00	495.46	1,285.81 (	785.81)	257.16
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	8,049.36 (	8,049.36)	0.00
TOTAL REVENUES	2,110,648.00	162,335.05	1,772,052.54	338,595.46	83.96

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	12,000.00	0.00	10,023.65	1,976.35	83.53
120-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00	735.42	6,299.44	2,152.56	74.53
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	31.17	2,468.83	1.25
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,435.35	17,405.66	12,594.34	58.02
120-5-00-5061 VEHICLE MAINT	26,415.00	3,873.80	31,517.41 (	5,102.41)	119.32
120-5-00-5062 TAXES & LIC	800.00	0.00	152.38	647.62	19.05
120-5-00-5074 INSURANCE	104,000.00	0.00	104,101.25 (	101.25)	100.10
120-5-00-5075 BANK FEES	30,000.00	2,148.25	20,855.02	9,144.98	69.52
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	109.99	11,968.57 (	968.57)	108.81
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	1,126.20	6,599.59	2,400.41	73.33
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	2,802.75	16,561.25 (	4,561.25)	138.01
120-5-00-5122 ENGINEERING SERVICES	49,000.00	3,807.25	47,930.82	1,069.18	97.82
120-5-00-5123 OTHER PROFESSIONAL SERVICE	10,000.00	0.00	7,622.75	2,377.25	76.23
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,225.00	1,275.00	83.00
120-5-00-5130 PRINTING & PUBLICATION	6,000.00	811.81	4,993.29	1,006.71	83.22
120-5-00-5135 NEWSLETTER	1,000.00	97.50	292.50	707.50	29.25
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	309.57	6,176.77 (	1,176.77)	123.54
120-5-00-5148 OPERATING SUPPLIES	50,000.00	12,625.21	72,380.37 (	22,380.37)	144.76
120-5-00-5150 REPAIR & REPLACE	180,000.00	8,264.09	91,060.09	88,939.91	50.59
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	7,057.99	4,942.01	58.82
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	2,264.17	8,792.17	8,707.83	50.24
120-5-00-5157 SECURITY	1,000.00	0.00	858.00	142.00	85.80
120-5-00-5160 SLUDGE DISPOSAL	35,000.00	0.00	42,082.36 (	7,082.36)	120.24
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	15,000.00	1,429.00	13,182.89	1,817.11	87.89
120-5-00-5192 ELECTRICITY	155,000.00	8,733.53	108,349.02	46,650.98	69.90
120-5-00-5193 OTHER UTILITIES	3,500.00	278.00	2,497.05	1,002.95	71.34
120-5-00-5194 IT SERVICES	35,000.00	3,088.90	27,644.11	7,355.89	78.98
120-5-00-5195 ENV/MONITORING	40,000.00	4,430.00	43,431.75 (	3,431.75)	108.58
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	7,500.00	0.00	23,968.00 (	16,468.00)	319.57
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	60.10	1,139.90	5.01
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	1,556.76 (	356.76)	129.73
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	349.38	5,099.65 (	1,599.65)	145.70
120-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	270.00 (	20.00)	108.00
120-5-00-5580 TRANSFERS OUT	32,205.00	2,809.00	38,700.40 (	6,495.40)	120.17

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	973,522.00	61,731.67	835,747.23	137,774.77	85.85

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	289,065.00	22,042.82	251,889.17	37,175.83	87.14
120-5-10-5020 EMPLOYEE BENEFITS	93,926.00	7,639.44	64,652.19	29,273.81	68.83
120-5-10-5021 RETIREMENT BENEFITS	59,860.00	2,024.47	53,744.81	6,115.19	89.78
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	399.90	2,726.28	1,273.72	68.16
120-5-10-5170 TRAVEL MILEAGE	5,000.00	62.22	2,309.65	2,690.35	46.19
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	0.00	2,867.80	2,132.20	57.36
120-5-10-5179 ADM MISC EXPENSES	350.00	180.94	779.51 (	429.51)	222.72
TOTAL ADMINISTRATION	457,701.00	32,349.79	378,969.41	78,731.59	82.80

120-SEWER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	302,326.00	18,534.70	252,483.26	49,842.74	83.51
120-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,899.43	105,834.30	16,781.70	86.31
120-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,614.98	51,547.21	6,362.79	89.01
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	1,864.33	635.67	74.57
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	266.00	1,234.00	17.73
120-5-30-5090 OFFICE SUPPLIES	1,000.00	28.80	659.53	340.47	65.95
120-5-30-5170 TRAVEL MILEAGE	1,000.00	0.00	1,915.75 (	915.75)	191.58
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	711.39	2,928.84	1,071.16	73.22
TOTAL FIELD	492,852.00	31,789.30	417,499.22	75,352.78	84.71

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	2,691.50	308.50	89.72
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	63.50	166.50	27.61
120-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	3,105.32	24,990.72	638.28	97.51
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	141.36	1,358.64	9.42
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	34,159.00	3,380.22	27,887.08	6,271.92	81.64

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

120-SEWER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6008 RAINS 2023	0.00	0.00	1,080.00 (	1,080.00)	0.00
TOTAL SPECIAL PROJECTS	0.00	0.00	1,080.00 (	1,080.00)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

120-SEWER ENTERPRISE FUND
CAPITAL PROJECTS & EQUIP
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	385,000.00	32,065.18	303,314.45	81,685.55	78.78
120-5-70-7202 DISASTER MITIGATION	100,000.00	5,421.75	5,534.25	94,465.75	5.53
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	22,500.00	0.00	0.00	22,500.00	0.00
120-5-70-7206 RECORDS RETENTION	25,000.00	526.68	630.13	24,369.87	2.52
TOTAL CAPITAL PROJECTS & EQUIP	532,500.00	38,013.61	309,478.83	223,021.17	58.12
TOTAL EXPENDITURES	2,490,734.00	167,264.59	1,970,661.77	520,072.23	79.12
REVENUES OVER/(UNDER) EXPENDITURES	(380,086.00)	(4,929.54)	(198,609.23)	(181,476.77)	52.25

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>3,084,096.00</u>	<u>216,294.86</u>	<u>2,503,863.32</u>	<u>580,232.68</u>	<u>81.19</u>
TOTAL REVENUES	<u>3,084,096.00</u>	<u>216,294.86</u>	<u>2,503,863.32</u>	<u>580,232.68</u>	<u>81.19</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,223,181.00	72,589.07	1,956,833.59	(733,652.59)	159.98
ADMINISTRATION	455,901.00	32,350.03	379,119.30	76,781.70	83.16
FIELD	492,952.00	31,454.15	403,704.66	89,247.34	81.90
DIRECTORS	35,559.00	3,380.16	28,151.41	7,407.59	79.17
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>1,050,000.00</u>	<u>130,729.54</u>	<u>622,908.73</u>	<u>427,091.27</u>	<u>59.32</u>
TOTAL EXPENDITURES	<u>3,257,593.00</u>	<u>270,502.95</u>	<u>3,390,717.69</u>	<u>(133,124.69)</u>	<u>104.09</u>
REVENUES OVER/ (UNDER) EXPENDITURES	(173,497.00)	(54,208.09)	(886,854.37)	713,357.37	511.16

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	1,395.00	12,490.00 (	7,490.00)	249.80
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	3,290.00	2,596.00	4,103.00 (	813.00)	124.71
130-4040 LIEN RECORDING FEES	1,200.00	99.36	1,146.60	53.40	95.55
130-4045 AVAILABILITY FEES	22,000.00	0.00	28,665.60 (	6,665.60)	130.30
130-4110 COMM WATER USE	144,786.00	5,498.57	61,803.00	82,983.00	42.69
130-4111 BULK WATER SALES	7,500.00	0.00	46,688.56 (	39,188.56)	622.51
130-4112 GOV'T WATER USE	6,500.00	777.71	7,289.58 (	789.58)	112.15
130-4115 WATER USE	2,848,200.00	198,817.08	2,241,876.11	606,323.89	78.71
130-4210 LATE FEE	32,000.00	4,691.50	47,298.58 (	15,298.58)	147.81
130-4215 RETURNED CHECK FEE	500.00	50.00	950.00 (	450.00)	190.00
130-4300 MISC INCOME	1,500.00	4.75	2,013.06 (	513.06)	134.20
130-4310 OTHER INCOME	100.00	1,624.30	3,457.77 (	3,357.77)	3,457.77
130-4320 FEMA/CalOES GRANTS	0.00	0.00	35,948.13 (	35,948.13)	0.00
130-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	9,720.00	0.00	0.00	9,720.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,800.00	740.59	2,083.98 (	283.98)	115.78
130-4580 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	8,049.35 (	8,049.35)	0.00
TOTAL REVENUES	3,084,096.00	216,294.86	2,503,863.32	580,232.68	81.19
	=====	=====	=====	=====	=====

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	10,500.00	0.00	10,023.66	476.34	95.46
130-5-00-5025 RETIREE HEALTH BENEFITS	8,452.00	735.41	6,299.46	2,152.54	74.53
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	31.18	2,468.82	1.25
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,435.33	17,405.62	12,594.38	58.02
130-5-00-5061 VEHICLE MAINT	25,000.00	3,873.80	25,209.93 (	209.93)	100.84
130-5-00-5062 TAXES & LIC	1,200.00	0.00	211.38	988.62	17.62
130-5-00-5074 INSURANCE	104,000.00	0.00	104,367.70 (	367.70)	100.35
130-5-00-5075 BANK FEES	30,000.00	2,148.22	20,854.91	9,145.09	69.52
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	110.00	30,552.60 (	2,552.60)	109.12
130-5-00-5092 POSTAGE & SHIPPING	7,500.00	1,126.19	6,599.51	900.49	87.99
130-5-00-5110 CONTRACTUAL SERVICES	60,000.00	18,256.69	18,256.69	41,743.31	30.43
130-5-00-5121 LEGAL SERVICES	30,000.00	2,802.75	19,978.75	10,021.25	66.60
130-5-00-5122 ENGINEERING SERVICES	65,000.00	3,807.23	8,464.51	56,535.49	13.02
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000.00	60.46	10,186.14	4,813.86	67.91
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	1,163.94	13,836.06	7.76
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,225.00	1,275.00	83.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	811.83	5,058.81	2,441.19	67.45
130-5-00-5135 NEWSLETTER	1,200.00	97.50	292.50	907.50	24.38
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	309.58	5,741.98	29,258.02	16.41
130-5-00-5148 OPERATING SUPPLIES	7,500.00	1,458.00	5,619.11	1,880.89	74.92
130-5-00-5150 REPAIR & REPLACE	225,000.00	8,500.98	107,989.41	117,010.59	48.00
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	202.50	7,058.00	7,942.00	47.05
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	980.83	3,282.83	1,717.17	65.66
130-5-00-5157 SECURITY	5,000.00	0.00	456.00	4,544.00	9.12
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	15,000.00	1,428.98	13,182.74	1,817.26	87.88
130-5-00-5192 ELECTRICITY	200,000.00	18,745.82	159,641.02	40,358.98	79.82
130-5-00-5193 OTHER UTILITIES	3,600.00	277.99	2,496.96	1,103.04	69.36
130-5-00-5194 IT SERVICES	55,000.00	4,369.61	38,396.16	16,603.84	69.81
130-5-00-5195 ENV/MONITORING	20,000.00	600.00	9,295.00	10,705.00	46.48
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	19,073.88	20,926.12	47.68
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	60.10	939.90	6.01
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	349.37	5,099.64 (	99.64)	101.99
130-5-00-5317 COVID-19	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5505 WATER CONSERVATION	5,000.00	100.00	146.96	4,853.04	2.94
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	270.00 (	20.00)	108.00
130-5-00-5580 TRANSFERS OUT	96,979.00	0.00	1,287,841.51 (	1,190,862.51)	1,327.96

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	30,000.00	0.00	0.00	30,000.00	0.00
TOTAL NON-DEPARTMENTAL	1,223,181.00	72,589.07	1,956,833.59 (	733,652.59)	159.98

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	289,065.00	22,043.05	252,035.08	37,029.92	87.19
130-5-10-5020 EMPLOYEE BENEFITS	93,926.00	7,639.42	64,655.73	29,270.27	68.84
130-5-10-5021 RETIREMENT BENEFITS	59,860.00	2,024.50	53,744.57	6,115.43	89.78
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	399.89	2,727.06	1,272.94	68.18
130-5-10-5170 TRAVEL MILEAGE	4,000.00	62.23	2,309.60	1,690.40	57.74
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	0.00	2,867.80	1,632.20	63.73
130-5-10-5179 ADM MISC EXPENSES	350.00	180.94	779.46 (	429.46)	222.70
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	455,901.00	32,350.03	379,119.30	76,781.70	83.16

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	302,326.00	18,102.56	238,973.11	63,352.89	79.04
130-5-30-5020 EMPLOYEE BENEFITS	122,616.00	10,899.41	105,811.86	16,804.14	86.30
130-5-30-5021 RETIREMENT BENEFITS	57,910.00	1,558.39	50,223.64	7,686.36	86.73
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	1,864.25	635.75	74.57
130-5-30-5063 CERTIFICATIONS	600.00	290.00	711.00 (	111.00)	118.50
130-5-30-5090 OFFICE SUPPLIES	1,000.00	28.79	975.85	24.15	97.59
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	2,942.03 (	942.03)	147.10
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	575.00	2,202.92	1,797.08	55.07
TOTAL FIELD	492,952.00	31,454.15	403,704.66	89,247.34	81.90

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	2,691.00	309.00	89.70
130-5-40-5020 DIRECTOR BENEFITIS	230.00	5.75	63.50	166.50	27.61
130-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629.00	3,105.31	24,990.55	638.45	97.51
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	265.00 (	65.00)	132.50
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	141.36	1,358.64	9.42
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	35,559.00	3,380.16	28,151.41	7,407.59	79.17

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-60-6008 RAINS 2023	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: APRIL 30TH, 2023

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	75,000.00	279.37	57,685.43	17,314.57	76.91
130-5-70-7202 DISASTER MITIGATION	200,000.00	5,421.75	5,904.25	194,095.75	2.95
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	700,000.00	124,501.74	557,132.18	142,867.82	79.59
130-5-70-7205 RISK MANAGEMENT	50,000.00	0.00	0.00	50,000.00	0.00
130-5-70-7206 RECORDS RETENTION	25,000.00	526.68	2,186.87	22,813.13	8.75
TOTAL CAPITAL PROJECTS & EQUIP	1,050,000.00	130,729.54	622,908.73	427,091.27	59.32
TOTAL EXPENDITURES	3,257,593.00	270,502.95	3,390,717.69	(133,124.69)	104.09
REVENUES OVER/(UNDER) EXPENDITURES	(173,497.00)	(54,208.09)	(886,854.37)	713,357.37	511.16

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>295,368.00</u>	<u>1,171.20</u>	<u>203,495.84</u>	<u>91,872.16</u>	<u>68.90</u>
TOTAL REVENUES	<u>295,368.00</u>	<u>1,171.20</u>	<u>203,495.84</u>	<u>91,872.16</u>	<u>68.90</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>295,368.00</u>	<u>0.00</u>	<u>295,413.35</u>	<u>(45.35)</u>	<u>100.02</u>
TOTAL EXPENDITURES	<u>295,368.00</u>	<u>0.00</u>	<u>295,413.35</u>	<u>(45.35)</u>	<u>100.02</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	1,171.20	(91,917.51)	91,917.51	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

215-RECA REDEMPTION 1995-2
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	1,994.00	0.00	0.00	1,994.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,000.00	0.00	155,771.96	119,228.04	56.64
215-4540 DELINQUENT ASSESSMENTS	7,124.00	0.00	20,431.79 (	13,307.79)	286.80
215-4541 DELINQ PENALTY & INTEREST	5,520.00	0.00	21,714.77 (	16,194.77)	393.38
215-4542 DELINQ ASSMT MONTHLY PENALTY	4,530.00	0.00	0.00	4,530.00	0.00
215-4550 INTEREST INCOME	1,200.00	1,171.20	5,577.32 (	4,377.32)	464.78
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	295,368.00	1,171.20	203,495.84	91,872.16	68.90

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	0.00	9,685.35 (	45.35)	100.47
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	86,728.00	0.00	86,728.00	0.00	100.00
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	199,000.00	0.00	199,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	295,368.00	0.00	295,413.35 (	45.35)	100.02
TOTAL EXPENDITURES	295,368.00	0.00	295,413.35 (	45.35)	100.02
REVENUES OVER/(UNDER) EXPENDITURES	0.00	1,171.20	(91,917.51)	91,917.51	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

218-CIEDB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>170,075.00</u>	<u>1,344.25</u>	<u>118,362.58</u>	<u>51,712.42</u>	<u>69.59</u>
TOTAL REVENUES	<u>170,075.00</u>	<u>1,344.25</u>	<u>118,362.58</u>	<u>51,712.42</u>	<u>69.59</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>170,075.00</u>	<u>0.00</u>	<u>170,074.51</u>	<u>0.49</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>170,075.00</u>	<u>0.00</u>	<u>170,074.51</u>	<u>0.49</u>	<u>100.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	1,344.25	(51,711.93)	51,711.93	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	72,696.00	0.00	27,411.00	45,285.00	37.71
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	400.00	1,344.25	3,110.07 (	2,710.07)	777.52
218-4580 TRANSFERS IN	96,979.00	0.00	87,841.51	9,137.49	90.58
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	170,075.00	1,344.25	118,362.58	51,712.42	69.59

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	48,072.00	0.00	48,071.66	0.34	100.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	4,144.00	0.00	4,144.11 (	0.11)	100.00
218-5-00-5599 PRINCIPAL PMT	117,859.00	0.00	117,858.74	0.26	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	170,075.00	0.00	170,074.51	0.49	100.00
TOTAL EXPENDITURES	170,075.00	0.00	170,074.51	0.49	100.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	1,344.25 (	51,711.93)	51,711.93	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

219-USDA SOLAR LOAN
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,205.00</u>	<u>6.49</u>	<u>32,225.45</u>	(<u>20.45</u>)	<u>100.06</u>
TOTAL REVENUES	<u>32,205.00</u>	<u>6.49</u>	<u>32,225.45</u>	(<u>20.45</u>)	<u>100.06</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,205.00</u>	<u>0.00</u>	<u>32,205.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,205.00</u>	<u>0.00</u>	<u>32,205.00</u>	<u>0.00</u>	<u>100.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	6.49	20.45	(20.45)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	12.00	6.49	20.45 (	8.45)	170.42
219-4580 TRANSFERS IN	32,193.00	0.00	32,205.00 (	12.00)	100.04
TOTAL REVENUES	32,205.00	6.49	32,225.45 (	20.45)	100.06
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

219-USDA SOLAR LOAN
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	14,205.00	0.00	14,205.00	0.00	100.00
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,000.00	0.00	18,000.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,205.00	0.00	32,205.00	0.00	100.00
TOTAL EXPENDITURES	32,205.00	0.00	32,205.00	0.00	100.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	6.49	20.45 (	20.45)	0.00

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of April 30, 2023
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 534,042	\$ 2,650,114	\$ 635,722	\$ 147,254	\$ 3,967,133
Cash Receipts					
Utility Billing Deposits	\$ 366,123	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 144	\$ 4,285	\$ 505	
Total Cash Receipts	\$ 366,123	\$ 144	\$ 4,285	\$ 147,759	
Cash Disbursements					
Accounts Payable Checks issued	\$ 448,370	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 24,875	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 64,139	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,296	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 541,680	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	\$ 1,900	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ 1,900	\$ -	\$ -	
Total Transfers Between Accounts	\$ 1,900	\$ 1,900	\$ -	\$ -	
Ending Balances in General Ledger	\$ 460,735	\$ 2,648,358	\$ 640,007	\$ 147,759	\$ 3,896,858
Financial Institution Ending Balances	\$ 544,622	\$ 2,648,358	\$ 640,007	\$ 147,759	\$ 3,980,746

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	183,512	9,877	73,927	-	267,316
130 Water Operating	143,705	55,423	110,172	-	309,300
140 Flood Enterprise	-	-	-	-	-
215 2016 Sewer Refinancing Bond	-	286,296	97,183	147,759	531,237
218 2002 CIEDB Loan	-	68,453	15,614	-	84,066
219 2012 USDA Solar COP	-	8,379	900	-	9,280
313 Wastewater Operating Reserve	133,518	11,313	60,220	-	205,051
314 Wastewater CIP	-	485,312	97,370	-	582,681
319 2012 USDA Solar COP Reserve	-	31,369	-	-	31,369
320 Water CIP	-	1,511,779	-	-	1,511,779
325 Water Operating Reserve	-	180,158	-	-	180,158
350 2002 CIEDB Loan Reserve	-	-	184,621	-	184,621
Total Ending Balances in General Ledger	460,735	2,648,358	640,007	147,759	3,896,858

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 4/01/2023 THRU 4/30/2023
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	4/07/2023	BANK-DRAFT	000857	AFLAC	107.94CR	CLEARED	A	4/12/2023
1010	4/07/2023	BANK-DRAFT	000858	CALIFORNIA PUBLIC EMPLOYEES RE	6,552.87CR	CLEARED	A	4/10/2023
1010	4/07/2023	BANK-DRAFT	000859	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	4/10/2023
1010	4/07/2023	BANK-DRAFT	000860	STATE OF CALIFORNIA EDD	988.60CR	CLEARED	A	4/07/2023
1010	4/07/2023	BANK-DRAFT	000861	US DEPARTMENT OF THE TREASURY	3,576.67CR	CLEARED	A	4/07/2023
1010	4/21/2023	BANK-DRAFT	000862	AFLAC	107.94CR	OUTSTND	A	0/00/0000
1010	4/21/2023	BANK-DRAFT	000863	CALIFORNIA PUBLIC EMPLOYEES RE	6,324.00CR	CLEARED	A	4/24/2023
1010	4/21/2023	BANK-DRAFT	000864	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	4/21/2023
1010	4/21/2023	BANK-DRAFT	000865	STATE OF CALIFORNIA EDD	981.72CR	CLEARED	A	4/21/2023
1010	4/21/2023	BANK-DRAFT	000866	US DEPARTMENT OF THE TREASURY	3,435.73CR	CLEARED	A	4/21/2023

CHECK:								
1010	4/07/2023	CHECK	001614	ACWA/JPIA	1,318.89CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001615	ALPHA ANALYTICAL LABORATORIES	980.00CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001616	APPLIED TECHNOLOGY SOLUTIONS	1,075.00CR	CLEARED	A	4/14/2023
1010	4/07/2023	CHECK	001617	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	4/13/2023
1010	4/07/2023	CHECK	001618	BADGER METER	1,280.71CR	CLEARED	A	4/14/2023
1010	4/07/2023	CHECK	001619	DATAPROSE, LLC	442.17CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001620	DONNA MAHONEY	78.60CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001621	GHD	7,493.23CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001622	JL MECHANICAL	2,144.44CR	CLEARED	A	4/13/2023
1010	4/07/2023	CHECK	001623	LAYNE PAVING & TRUCKING, INC.	179.44CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001624	MICHELLE HAMILTON	1,645.00CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001625	ODP BUSINESS SOLUTIONS, LLC	190.22CR	CLEARED	A	4/13/2023
1010	4/07/2023	CHECK	001626	OGRAM'S LOCKSMITH	54.00CR	OUTSTND	A	0/00/0000
1010	4/07/2023	CHECK	001627	PACE SUPPLY CORP	1,339.24CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001628	PACIFIC GAS & ELECTRIC COMPANY	16,658.99CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001629	STREAMLINE	200.00CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001630	USA BLUE BOOK	480.04CR	CLEARED	A	4/27/2023
1010	4/07/2023	CHECK	001631	WELLS FARGO FINANCIAL LEASING	367.91CR	CLEARED	A	4/14/2023
1010	4/07/2023	CHECK	001632	WEST YOST & ASSOCIATES, INC.	10,843.50CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001633	WESTGATE PETROLEUM CO., INC.	1,550.53CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001634	WILSON, JOHNNY DARRO	201.66CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001635	JONES, CHRISTOPHER	7.58CR	CLEARED	A	5/03/2023
1010	4/07/2023	CHECK	001636	VARDANEGA, AUDREY	734.59CR	CLEARED	A	4/11/2023
1010	4/07/2023	CHECK	001637	WHITE, JASON ALLEN	141.08CR	CLEARED	A	4/12/2023
1010	4/07/2023	CHECK	001638	KIM, JIMMY	235.83CR	CLEARED	A	4/12/2023
1010	4/14/2023	CHECK	001639	ADTS, INC	609.00CR	CLEARED	A	4/24/2023
1010	4/14/2023	CHECK	001640	ALESHIRE & WYNDER, LLP	4,105.50CR	CLEARED	A	4/18/2023
1010	4/14/2023	CHECK	001641	ALPHA ANALYTICAL LABORATORIES	1,600.00CR	CLEARED	A	4/19/2023
1010	4/14/2023	CHECK	001642	APPLIED TECHNOLOGY SOLUTIONS	1,053.36CR	CLEARED	A	4/19/2023
1010	4/14/2023	CHECK	001643	AT&T	1,010.09CR	CLEARED	A	4/24/2023
1010	4/14/2023	CHECK	001644	BARTKIEWICZ, KRONICK & SHANAHA	1,500.00CR	CLEARED	A	4/18/2023
1010	4/14/2023	CHECK	001645	BENNETT ENGINEERING SERVICES	72,995.63CR	CLEARED	A	4/18/2023

5/05/2023 4:23 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 2
 CHECK DATE: 4/01/2023 THRU 4/30/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	4/14/2023	CHECK	001646	CLEARLAKE PAPER SUPPLY	158.93CR	CLEARED	A	4/26/2023
1010	4/14/2023	CHECK	001647	DATAPROSE, LLC	3,251.53CR	CLEARED	A	4/20/2023
1010	4/14/2023	CHECK	001648	DEMARCO DESIGN	195.00CR	CLEARED	A	4/18/2023
1010	4/14/2023	CHECK	001649	GHD	31,942.42CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001650	HARDESTER'S MARKETS & HAVOIED	435.41CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001651	GARDENS BY JILLIAN	200.00CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001652	JENFITCH, LLC	7,696.04CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001653	JL MECHANICAL	5,376.64CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001654	MEDIACOM	503.05CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001655	MIDDLETOWN COPY & PRINT	182.33CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001656	PACE SUPPLY CORP	614.16CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001657	SOUTH LAKE REFUSE & RECYVOIDED	555.99CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001658	SPECIAL DISTRICT RISK MAVOIDED	44,322.43CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001659	TYLER TECHNOLOGY	5,102.80CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001660	USA BLUE BOOK	3,451.01CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001661	WAGNER & BONSIGNORE CCE VOIDED	60.46CR	VOIDED	A	4/14/2023
1010	4/14/2023	CHECK	001662	VOID CHECK	0.00	CLEARED	A	4/14/2023
1010	4/14/2023	CHECK	001663	MEDIACOM	503.05CR	CLEARED	A	4/21/2023
1010	4/14/2023	CHECK	001664	SOUTH LAKE REFUSE & RECYCLING	555.99CR	CLEARED	A	4/20/2023
1010	4/14/2023	CHECK	001665	WAGNER & BONSIGNORE CCE	60.46CR	CLEARED	A	4/21/2023
1010	4/14/2023	CHECK	001666	SPECIAL DISTRICT RISK MANAGEME	44,322.43CR	CLEARED	A	4/20/2023
1010	4/14/2023	CHECK	001667	USA BLUE BOOK	3,451.01CR	OUTSTND	A	0/00/0000
1010	4/14/2023	CHECK	001668	HARDESTER'S MARKETS & HARDWARE	435.41CR	CLEARED	A	4/19/2023
1010	4/14/2023	CHECK	001669	TYLER TECHNOLOGY	5,102.80CR	CLEARED	A	4/19/2023
1010	4/14/2023	CHECK	001670	PACE SUPPLY CORP	614.16CR	CLEARED	A	4/18/2023
1010	4/14/2023	CHECK	001671	GHD	31,942.42CR	CLEARED	A	4/20/2023
1010	4/14/2023	CHECK	001672	GARDENS BY JILLIAN	200.00CR	CLEARED	A	4/18/2023
1010	4/14/2023	CHECK	001673	MIDDLETOWN COPY & PRINT	182.33CR	CLEARED	A	4/24/2023
1010	4/14/2023	CHECK	001674	JENFITCH, LLC	7,696.04CR	CLEARED	A	4/21/2023
1010	4/14/2023	CHECK	001675	JL MECHANICAL	5,376.64CR	CLEARED	A	4/19/2023
1010	4/21/2023	CHECK	001676	ADTS, INC	104.50CR	CLEARED	A	5/03/2023
1010	4/21/2023	CHECK	001677	ALPHA ANALYTICAL LABORATORIES	860.00CR	CLEARED	A	4/26/2023
1010	4/21/2023	CHECK	001678	CARDMEMBER SERVICE	7,936.01CR	CLEARED	A	5/01/2023
1010	4/21/2023	CHECK	001679	CIVICWELL	18,256.69CR	CLEARED	A	5/01/2023
1010	4/21/2023	CHECK	001680	COASTLAND CIVIL ENGINEERING, I	21,733.69CR	CLEARED	A	4/26/2023
1010	4/21/2023	CHECK	001681	JACOB MCCLURE	65.00CR	CLEARED	A	4/24/2023
1010	4/21/2023	CHECK	001682	SMALLCOMB, LISA	45.85CR	CLEARED	A	4/24/2023
1010	4/21/2023	CHECK	001683	SWRCB - DWOC	80.00CR	CLEARED	A	4/27/2023
1010	4/21/2023	CHECK	001684	TELSTAR INSTRUMENTS	5,075.00CR	CLEARED	A	4/26/2023
1010	4/21/2023	CHECK	001685	USA BLUE BOOK	179.34CR	OUTSTND	A	0/00/0000
1010	4/21/2023	CHECK	001686	VERIZON WIRELESS	935.59CR	CLEARED	A	4/26/2023
1010	4/21/2023	CHECK	001687	VERIZON WIRELESS	318.44CR	CLEARED	A	4/27/2023
1010	4/21/2023	CHECK	001688	WESTGATE PETROLEUM CO., INC.	1,320.15CR	CLEARED	A	4/25/2023
1010	4/21/2023	CHECK	001689	JENSEN, BILL & LINDA	34.77CR	CLEARED	A	5/03/2023

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

CHECK DATE: 4/01/2023 THRU 4/30/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	4/28/2023	CHECK	001690	ALPHA ANALYTICAL LABORATORIES	1,590.00CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001691	AT&T MOBILITY	90.81CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001692	B & G TIRES OF MIDDLETOWN	20.00CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001693	COASTLAND CIVIL ENGINEERING, I	3,921.25CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001694	DNA RIDGE ROCK	61.54CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001695	GRANITE CONSTRUCTION	2,007.63CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001696	HANNAH DAVIDSON	145.00CR	CLEARED	A	5/02/2023
1010	4/28/2023	CHECK	001697	ODP BUSINESS SOLUTIONS, LLC	482.61CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001698	PACE SUPPLY CORP	133.17CR	CLEARED	A	5/02/2023
1010	4/28/2023	CHECK	001699	PACIFIC GAS & ELECTRIC COMPANY	13,629.36CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001700	PIAZZA CONSTRUCTION	25,815.80CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001701	POWER INDUSTRIES, INC	722.52CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001702	RAY MORGAN COMPANY	251.24CR	OUTSTND	A	0/00/0000
1010	4/28/2023	CHECK	001703	SERVICO BUILDING MAINTENANCE C	1,600.00CR	CLEARED	A	5/02/2023
1010	4/28/2023	CHECK	001704	THATCHER COMPANY, INC.	3,082.70CR	CLEARED	A	5/03/2023
1010	4/28/2023	CHECK	001705	TRAVIS BROWN	100.00CR	CLEARED	A	5/04/2023
1010	4/28/2023	CHECK	001706	USA BLUE BOOK	558.93CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	4/03/2023	DEPOSIT		CREDIT CARD 4/03/2023	6,094.94	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000001	REGULAR DAILY POST 4/03/2023	165.89	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000002	CREDIT CARD 4/03/2023	9,668.54	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000003	REGULAR DAILY POST 4/03/2023	445.40	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000004	CREDIT CARD 4/03/2023	3,520.78	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000005	REGULAR DAILY POST 4/03/2023	471.85	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000006	CREDIT CARD 4/03/2023	623.91	CLEARED	C	4/04/2023
1010	4/03/2023	DEPOSIT	000007	CREDIT CARD 4/03/2023	608.52	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000008	CREDIT CARD 4/03/2023	439.41	CLEARED	C	4/04/2023
1010	4/03/2023	DEPOSIT	000009	CREDIT CARD 4/03/2023	2,001.52	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000010	CREDIT CARD 4/03/2023	282.50	CLEARED	C	4/05/2023
1010	4/03/2023	DEPOSIT	000011	CREDIT CARD 4/03/2023	525.75	CLEARED	C	4/06/2023
1010	4/03/2023	DEPOSIT	000012	REGULAR DAILY POST 4/03/2023	6,915.70	CLEARED	C	4/04/2023
1010	4/03/2023	DEPOSIT	000013	DAILY PAYMENT POSTING - ADJ	542.30CR	CLEARED	U	4/03/2023
1010	4/03/2023	DEPOSIT	000014	Payment on Account	542.30	CLEARED	R	4/03/2023
1010	4/04/2023	DEPOSIT		CREDIT CARD 4/04/2023	2,695.28	CLEARED	C	4/05/2023
1010	4/04/2023	DEPOSIT	000001	REGULAR DAILY POST 4/04/2023	146.90	CLEARED	C	4/05/2023
1010	4/04/2023	DEPOSIT	000002	CREDIT CARD 4/04/2023	100.00	CLEARED	C	4/05/2023
1010	4/04/2023	DEPOSIT	000003	CREDIT CARD 4/04/2023	69.30	CLEARED	C	4/05/2023
1010	4/04/2023	DEPOSIT	000004	CREDIT CARD 4/04/2023	1,013.16	CLEARED	C	4/03/2023
1010	4/04/2023	DEPOSIT	000005	CREDIT CARD 4/04/2023	659.68	CLEARED	C	4/05/2023
1010	4/04/2023	DEPOSIT	000006	CREDIT CARD 4/04/2023	913.52	CLEARED	C	4/07/2023
1010	4/04/2023	DEPOSIT	000007	REGULAR DAILY POST 4/04/2023	3,252.45	CLEARED	C	4/05/2023
1010	4/05/2023	DEPOSIT		CREDIT CARD 4/05/2023	5,494.87	CLEARED	C	4/06/2023
1010	4/05/2023	DEPOSIT	000001	REGULAR DAILY POST 4/05/2023	768.20	CLEARED	C	4/06/2023

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

CHECK DATE: 4/01/2023 THRU 4/30/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	4/05/2023	DEPOSIT	000002	CREDIT CARD 4/05/2023	200.00	CLEARED	C	4/07/2023
1010	4/05/2023	DEPOSIT	000003	CREDIT CARD 4/05/2023	1,398.82	CLEARED	C	4/06/2023
1010	4/05/2023	DEPOSIT	000004	CREDIT CARD 4/05/2023	83.33	CLEARED	C	4/06/2023
1010	4/05/2023	DEPOSIT	000005	CREDIT CARD 4/05/2023	1,527.91	CLEARED	C	4/10/2023
1010	4/05/2023	DEPOSIT	000006	REGULAR DAILY POST 4/05/2023	4,260.35	CLEARED	C	4/06/2023
1010	4/06/2023	DEPOSIT		CREDIT CARD 4/06/2023	4,033.80	CLEARED	C	4/07/2023
1010	4/06/2023	DEPOSIT	000001	REGULAR DAILY POST 4/06/2023	317.39	CLEARED	C	4/07/2023
1010	4/06/2023	DEPOSIT	000002	CREDIT CARD 4/06/2023	3,346.47	CLEARED	C	4/07/2023
1010	4/06/2023	DEPOSIT	000003	CREDIT CARD 4/06/2023	218.82	CLEARED	C	4/07/2023
1010	4/06/2023	DEPOSIT	000004	CREDIT CARD 4/06/2023	740.25	CLEARED	C	4/11/2023
1010	4/06/2023	DEPOSIT	000005	REGULAR DAILY POST 4/06/2023	2,419.24	CLEARED	C	4/07/2023
1010	4/07/2023	DEPOSIT		CREDIT CARD 4/07/2023	348.66	CLEARED	C	4/07/2023
1010	4/07/2023	DEPOSIT	000001	CREDIT CARD 4/07/2023	1,890.93	CLEARED	C	4/10/2023
1010	4/07/2023	DEPOSIT	000002	CREDIT CARD 4/07/2023	878.10	CLEARED	C	4/10/2023
1010	4/07/2023	DEPOSIT	000003	CREDIT CARD 4/07/2023	792.66	CLEARED	C	4/10/2023
1010	4/07/2023	DEPOSIT	000004	CREDIT CARD 4/07/2023	1,498.47	CLEARED	C	4/12/2023
1010	4/07/2023	DEPOSIT	000005	REGULAR DAILY POST 4/07/2023	5,077.48	CLEARED	C	4/10/2023
1010	4/10/2023	DEPOSIT		CREDIT CARD 4/10/2023	5,377.94	CLEARED	C	4/11/2023
1010	4/10/2023	DEPOSIT	000001	REGULAR DAILY POST 4/10/2023	1,035.43	CLEARED	C	4/11/2023
1010	4/10/2023	DEPOSIT	000002	CREDIT CARD 4/10/2023	1,118.97	CLEARED	C	4/12/2023
1010	4/10/2023	DEPOSIT	000003	CREDIT CARD 4/10/2023	2,110.68	CLEARED	C	4/12/2023
1010	4/10/2023	DEPOSIT	000004	REGULAR DAILY POST 4/10/2023	200.00	CLEARED	C	4/12/2023
1010	4/10/2023	DEPOSIT	000005	CREDIT CARD 4/10/2023	1,160.56	CLEARED	C	4/11/2023
1010	4/10/2023	DEPOSIT	000006	CREDIT CARD 4/10/2023	181.04	CLEARED	C	4/10/2023
1010	4/10/2023	DEPOSIT	000007	CREDIT CARD 4/10/2023	785.87	CLEARED	C	4/11/2023
1010	4/10/2023	DEPOSIT	000008	CREDIT CARD 4/10/2023	929.56	CLEARED	C	4/10/2023
1010	4/10/2023	DEPOSIT	000009	CREDIT CARD 4/10/2023	441.78	CLEARED	C	4/13/2023
1010	4/10/2023	DEPOSIT	000010	REGULAR DAILY POST 4/10/2023	19,409.94	CLEARED	C	4/11/2023
1010	4/11/2023	DEPOSIT		CREDIT CARD 4/11/2023	8,161.92	CLEARED	C	4/12/2023
1010	4/11/2023	DEPOSIT	000001	REGULAR DAILY POST 4/11/2023	363.04	CLEARED	C	4/12/2023
1010	4/11/2023	DEPOSIT	000002	CREDIT CARD 4/11/2023	1,944.77	CLEARED	C	4/12/2023
1010	4/11/2023	DEPOSIT	000003	CREDIT CARD 4/11/2023	232.80	CLEARED	C	4/12/2023
1010	4/11/2023	DEPOSIT	000004	CREDIT CARD 4/11/2023	957.66	CLEARED	C	4/14/2023
1010	4/11/2023	DEPOSIT	000005	REGULAR DAILY POST 4/11/2023	4,574.77	CLEARED	C	4/12/2023
1010	4/12/2023	DEPOSIT		CREDIT CARD 4/12/2023	1,994.80	CLEARED	C	4/13/2023
1010	4/12/2023	DEPOSIT	000001	REGULAR DAILY POST 4/12/2023	511.02	CLEARED	C	4/13/2023
1010	4/12/2023	DEPOSIT	000002	CREDIT CARD 4/12/2023	1,772.97	CLEARED	C	4/13/2023
1010	4/12/2023	DEPOSIT	000003	CREDIT CARD 4/12/2023	1,012.68	CLEARED	C	4/13/2023
1010	4/12/2023	DEPOSIT	000004	CREDIT CARD 4/12/2023	2,742.14	CLEARED	C	4/12/2023
1010	4/12/2023	DEPOSIT	000005	REGULAR DAILY POST 4/12/2023	6,170.35	CLEARED	C	4/13/2023
1010	4/12/2023	DEPOSIT	000006	CREDIT CARD 4/12/2023	3,513.18	CLEARED	C	4/14/2023
1010	4/12/2023	DEPOSIT	000007	REGULAR DAILY POST 4/12/2023	357.53	CLEARED	C	4/14/2023
1010	4/12/2023	DEPOSIT	000008	CREDIT CARD 4/12/2023	315.25	CLEARED	C	4/14/2023
1010	4/12/2023	DEPOSIT	000009	CREDIT CARD 4/12/2023	1,319.36	CLEARED	C	4/14/2023

5/05/2023 4:23 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 5
 CHECK DATE: 4/01/2023 THRU 4/30/2023
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	4/13/2023	DEPOSIT		CREDIT CARD 4/13/2023	977.28	CLEARED	C	4/14/2023
1010	4/13/2023	DEPOSIT	000001	REGULAR DAILY POST 4/13/2023	340.24	CLEARED	C	4/14/2023
1010	4/13/2023	DEPOSIT	000002	CREDIT CARD 4/13/2023	349.65	CLEARED	C	4/14/2023
1010	4/13/2023	DEPOSIT	000003	CREDIT CARD 4/13/2023	516.00	CLEARED	C	4/18/2023
1010	4/13/2023	DEPOSIT	000004	REGULAR DAILY POST 4/13/2023	2,887.66	CLEARED	C	4/14/2023
1010	4/14/2023	DEPOSIT		CREDIT CARD 4/14/2023	4,066.56	CLEARED	C	4/17/2023
1010	4/14/2023	DEPOSIT	000001	REGULAR DAILY POST 4/14/2023	840.54	CLEARED	C	4/17/2023
1010	4/14/2023	DEPOSIT	000002	CREDIT CARD 4/14/2023	1,484.28	CLEARED	C	4/17/2023
1010	4/14/2023	DEPOSIT	000003	CREDIT CARD 4/14/2023	792.31	CLEARED	C	4/14/2023
1010	4/14/2023	DEPOSIT	000004	REGULAR DAILY POST 4/14/2023	10,400.41	CLEARED	C	4/17/2023
1010	4/14/2023	DEPOSIT	000005	DRAFT POSTING	18,379.84	CLEARED	U	4/17/2023
1010	4/17/2023	DEPOSIT		CREDIT CARD 4/17/2023	13,504.55	CLEARED	C	4/18/2023
1010	4/17/2023	DEPOSIT	000001	REGULAR DAILY POST 4/17/2023	1,171.74	CLEARED	C	4/18/2023
1010	4/17/2023	DEPOSIT	000002	CREDIT CARD 4/17/2023	19,499.09	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000003	REGULAR DAILY POST 4/17/2023	1,523.79	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000004	CREDIT CARD 4/17/2023	4,448.55	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000005	REGULAR DAILY POST 4/17/2023	59.58	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000006	CREDIT CARD 4/17/2023	1,049.90	CLEARED	C	4/18/2023
1010	4/17/2023	DEPOSIT	000007	CREDIT CARD 4/17/2023	167.53	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000008	CREDIT CARD 4/17/2023	624.29	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000009	CREDIT CARD 4/17/2023	362.68	CLEARED	C	4/18/2023
1010	4/17/2023	DEPOSIT	000010	CREDIT CARD 4/17/2023	1,014.69	CLEARED	C	4/19/2023
1010	4/17/2023	DEPOSIT	000011	DAILY PAYMENT POSTING - ADJ	249.14CR	CLEARED	U	4/17/2023
1010	4/17/2023	DEPOSIT	000012	DAILY PAYMENT POSTING	249.14	CLEARED	U	4/17/2023
1010	4/17/2023	DEPOSIT	000013	CREDIT CARD 4/17/2023	806.38	CLEARED	C	4/17/2023
1010	4/17/2023	DEPOSIT	000014	REGULAR DAILY POST 4/17/2023	21,037.88	CLEARED	C	4/18/2023
1010	4/17/2023	DEPOSIT	000015	DAILY PAYMENT POSTING - ADJ	393.42CR	CLEARED	U	4/19/2023
1010	4/18/2023	DEPOSIT		CREDIT CARD 4/18/2023	5,603.97	CLEARED	C	4/19/2023
1010	4/18/2023	DEPOSIT	000001	REGULAR DAILY POST 4/18/2023	403.36	CLEARED	C	4/19/2023
1010	4/18/2023	DEPOSIT	000002	CREDIT CARD 4/18/2023	611.04	CLEARED	C	4/19/2023
1010	4/18/2023	DEPOSIT	000003	CREDIT CARD 4/18/2023	592.49	CLEARED	C	4/19/2023
1010	4/18/2023	DEPOSIT	000004	CREDIT CARD 4/18/2023	2,280.47	CLEARED	C	4/21/2023
1010	4/18/2023	DEPOSIT	000005	REGULAR DAILY POST 4/18/2023	2,961.61	CLEARED	C	4/19/2023
1010	4/19/2023	DEPOSIT		CREDIT CARD 4/19/2023	8,143.79	CLEARED	C	4/20/2023
1010	4/19/2023	DEPOSIT	000001	REGULAR DAILY POST 4/19/2023	830.89	CLEARED	C	4/20/2023
1010	4/19/2023	DEPOSIT	000002	CREDIT CARD 4/19/2023	2,081.44	CLEARED	C	4/20/2023
1010	4/19/2023	DEPOSIT	000003	CREDIT CARD 4/19/2023	743.42	CLEARED	C	4/20/2023
1010	4/19/2023	DEPOSIT	000004	CREDIT CARD 4/19/2023	2,159.44	CLEARED	C	4/24/2023
1010	4/19/2023	DEPOSIT	000005	REGULAR DAILY POST 4/19/2023	9,641.27	CLEARED	C	4/20/2023
1010	4/20/2023	DEPOSIT		CREDIT CARD 4/20/2023	6,314.94	CLEARED	C	4/21/2023
1010	4/20/2023	DEPOSIT	000001	REGULAR DAILY POST 4/20/2023	3,560.18	CLEARED	C	4/21/2023
1010	4/20/2023	DEPOSIT	000002	CREDIT CARD 4/20/2023	2,733.51	CLEARED	C	4/21/2023
1010	4/20/2023	DEPOSIT	000003	CREDIT CARD 4/20/2023	1,788.98	CLEARED	C	4/21/2023
1010	4/20/2023	DEPOSIT	000004	CREDIT CARD 4/20/2023	3,184.20	CLEARED	C	4/20/2023

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

CHECK DATE: 4/01/2023 THRU 4/30/2023
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	4/20/2023	DEPOSIT	000005	REGULAR DAILY POST 4/20/2023	9,402.51	CLEARED	C	4/21/2023
1010	4/21/2023	DEPOSIT		CREDIT CARD 4/21/2023	12,501.40	CLEARED	C	4/24/2023
1010	4/21/2023	DEPOSIT	000001	REGULAR DAILY POST 4/21/2023	1,471.55	CLEARED	C	4/24/2023
1010	4/21/2023	DEPOSIT	000002	CREDIT CARD 4/21/2023	4,952.74	CLEARED	C	4/24/2023
1010	4/21/2023	DEPOSIT	000003	CREDIT CARD 4/21/2023	1,120.29	CLEARED	C	4/24/2023
1010	4/21/2023	DEPOSIT	000004	CREDIT CARD 4/21/2023	704.59	CLEARED	C	4/26/2023
1010	4/21/2023	DEPOSIT	000005	REGULAR DAILY POST 4/21/2023	5,144.77	CLEARED	C	4/24/2023
1010	4/24/2023	DEPOSIT		CREDIT CARD 4/24/2023	2,285.05	CLEARED	C	4/25/2023
1010	4/24/2023	DEPOSIT	000001	REGULAR DAILY POST 4/24/2023	92.10	CLEARED	C	4/25/2023
1010	4/24/2023	DEPOSIT	000002	CREDIT CARD 4/24/2023	700.90	CLEARED	C	4/26/2023
1010	4/24/2023	DEPOSIT	000003	REGULAR DAILY POST 4/24/2023	275.00	CLEARED	C	4/26/2023
1010	4/24/2023	DEPOSIT	000004	CREDIT CARD 4/24/2023	1,619.26	CLEARED	C	4/26/2023
1010	4/24/2023	DEPOSIT	000005	CREDIT CARD 4/24/2023	744.02	CLEARED	C	4/25/2023
1010	4/24/2023	DEPOSIT	000006	CREDIT CARD 4/24/2023	422.99	CLEARED	C	4/25/2023
1010	4/24/2023	DEPOSIT	000007	CREDIT CARD 4/24/2023	534.16	CLEARED	C	4/26/2023
1010	4/24/2023	DEPOSIT	000008	DAILY PAYMENT POSTING	159.50	CLEARED	U	4/24/2023
1010	4/24/2023	DEPOSIT	000009	CREDIT CARD 4/24/2023	364.57	CLEARED	C	4/27/2023
1010	4/24/2023	DEPOSIT	000010	REGULAR DAILY POST 4/24/2023	7,398.28	CLEARED	C	4/25/2023
1010	4/25/2023	DEPOSIT		CREDIT CARD 4/25/2023	1,396.06	CLEARED	C	4/26/2023
1010	4/25/2023	DEPOSIT	000001	CREDIT CARD 4/25/2023	448.34	CLEARED	C	4/26/2023
1010	4/25/2023	DEPOSIT	000002	REGULAR DAILY POST 4/25/2023	799.48	CLEARED	C	4/26/2023
1010	4/25/2023	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	65.35CR	CLEARED	U	4/25/2023
1010	4/26/2023	DEPOSIT		CREDIT CARD 4/26/2023	591.70	CLEARED	C	4/27/2023
1010	4/26/2023	DEPOSIT	000001	CREDIT CARD 4/26/2023	249.58	CLEARED	C	4/27/2023
1010	4/26/2023	DEPOSIT	000002	CREDIT CARD 4/26/2023	319.05	CLEARED	C	4/27/2023
1010	4/26/2023	DEPOSIT	000003	REGULAR DAILY POST 4/26/2023	903.88	CLEARED	C	4/27/2023
1010	4/27/2023	DEPOSIT		CREDIT CARD 4/27/2023	692.24	CLEARED	C	4/28/2023
1010	4/27/2023	DEPOSIT	000001	REGULAR DAILY POST 4/27/2023	100.00	CLEARED	C	4/28/2023
1010	4/27/2023	DEPOSIT	000002	CREDIT CARD 4/27/2023	187.98	CLEARED	C	4/28/2023
1010	4/27/2023	DEPOSIT	000003	CREDIT CARD 4/27/2023	214.54	CLEARED	C	5/02/2023
1010	4/27/2023	DEPOSIT	000004	REGULAR DAILY POST 4/27/2023	1,051.21	CLEARED	C	5/01/2023
1010	4/28/2023	DEPOSIT		CREDIT CARD 4/28/2023	3,585.26	CLEARED	C	5/01/2023
1010	4/28/2023	DEPOSIT	000001	REGULAR DAILY POST 4/28/2023	113.31	CLEARED	C	5/01/2023
1010	4/28/2023	DEPOSIT	000002	CREDIT CARD 4/28/2023	277.99	CLEARED	C	5/01/2023
1010	4/28/2023	DEPOSIT	000003	CREDIT CARD 4/28/2023	382.35	CLEARED	C	5/01/2023
1010	4/28/2023	DEPOSIT	000004	CREDIT CARD 4/28/2023	405.00	CLEARED	C	5/03/2023
1010	4/28/2023	DEPOSIT	000005	REGULAR DAILY POST 4/28/2023	423.29	CLEARED	C	5/01/2023

MISCELLANEOUS:								
1010	4/07/2023	MISC.		PAYROLL DIRECT DEPOSIT	31,954.34CR	CLEARED	P	4/07/2023
1010	4/14/2023	MISC.	001649	GHD VOIDED	31,942.42	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001650	HARDESTER'S MARKETS & HAVOIED	435.41	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001651	GARDENS BY JILLIAN VOIDED	200.00	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001652	JENFITCH, LLC VOIDED	7,696.04	VOIDED	A	4/14/2023

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

CHECK DATE: 4/01/2023 THRU 4/30/2023
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----	AMOUNT----	STATUS	FOLIO	CLEAR DATE
MISCELLANEOUS:									
1010	4/14/2023	MISC.	001653	JL MECHANICAL	VOIDED	5,376.64	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001654	MEDIACOM	VOIDED	503.05	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001655	MIDDLETOWN COPY & PRINT	VOIDED	182.33	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001656	PACE SUPPLY CORP	VOIDED	614.16	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001657	SOUTH LAKE REFUSE & RECY	VOIDED	555.99	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001658	SPECIAL DISTRICT RISK MA	VOIDED	44,322.43	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001659	TYLER TECHNOLOGY	VOIDED	5,102.80	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001660	USA BLUE BOOK	VOIDED	3,451.01	VOIDED	A	4/14/2023
1010	4/14/2023	MISC.	001661	WAGNER & BONSIGNORE CCE	VOIDED	60.46	VOIDED	A	4/14/2023
1010	4/21/2023	MISC.		PAYROLL DIRECT DEPOSIT		32,038.78CR	CLEARED	P	4/21/2023
1010	4/21/2023	MISC.	000001	PAYROLL DIRECT DEPOSIT		145.40CR	CLEARED	P	4/21/2023
1010	4/21/2023	MISC.	042123	STATE OF CALIF EDD Q1		93.84CR	CLEARED	G	4/21/2023
1010	4/27/2023	MISC.	042723	NBS ADMIN FEES		1,900.16	CLEARED	G	4/27/2023

SERVICE CHARGE:									
1010	4/04/2023	SERV-CHG		MARCH CHASE FEES		3,460.47CR	CLEARED	G	4/04/2023
1010	4/04/2023	SERV-CHG	000001	MARCH CHASE FEES		413.99CR	CLEARED	G	4/04/2023
1010	4/05/2023	SERV-CHG		MARCH AMX FEES		34.00CR	CLEARED	G	4/05/2023
1010	4/18/2023	SERV-CHG		MARCH ACCOUNT ANALYSIS FEES		352.01CR	CLEARED	G	4/18/2023
1010	4/21/2023	SERV-CHG		Analysis Fees		36.00CR	CLEARED	G	4/21/2023

TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	448,369.76CR
				DEPOSIT	TOTAL:	366,123.35
				INTEREST	TOTAL:	0.00
				MISCELLANEOUS	TOTAL:	38,110.54
				SERVICE CHARGE	TOTAL:	4,296.47CR
				EFT	TOTAL:	0.00
				BANK-DRAFT	TOTAL:	24,875.47CR

TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	448,369.76CR
				DEPOSIT	TOTAL:	366,123.35
				INTEREST	TOTAL:	0.00
				MISCELLANEOUS	TOTAL:	38,110.54
				SERVICE CHARGE	TOTAL:	4,296.47CR
				EFT	TOTAL:	0.00
				BANK-DRAFT	TOTAL:	24,875.47CR

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

5/5/2023
3:29 PM

SEWER ENTERPRISE FUND REVENUE	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
120-4020 PERMIT & INSPECTION FEES	1,000	400	(600)	1,000
120-4036 DEVELOPER SEWER FEES	-	-	-	-
120-4040 LIEN RECORDING FEES	-	-	-	-
120-4045 AVAILABILITY FEES	5,500	7,181	1,681	7,181
120-4050 SALES OF RECLAIMED WATER	154,542	95,041	(59,501)	168,451
120-4111 COMMERCIAL SEWER USE	85,538	74,596	(10,942)	85,538
120-4112 GOVERNMENT SEWER USE	1,200	1,091	(109)	1,200
120-4116 SEWER USE CHARGES	1,836,418	1,539,219	(297,199)	1,913,136
120-4210 LATE FEE 10%	22,000	30,592	8,592	25,000
120 4300 MISC INCOME	2,500	379	(2,121)	500
120-4310 OTHER INCOME	1,450	2,182	732	2,000
120-4320 FEMA/CalOES Grants	-	1,969	1,969	-
120-4325 GRANTS	-	25,671	25,671	-
120-4550 INTEREST INCOME	500	1,286	786	1,200
120-4580 TRANSFER IN - Fund 314 CIP	-	-	-	80,097
120-4955 GAIN/LOSS	-	8,049	8,049	-
TOTAL REVENUE	2,110,648	1,787,657	(322,991)	2,285,303

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

5/5/2023
3:29 PM

SEWER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
120-5-10-5010 ADMIN SALARY & WAGES	289,065	262,959	26,106	307,313
120-5-30-5010 FIELD SALARY & WAGES	302,326	262,195	40,131	320,343
120-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,692	309	3,000
120-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	93,926	64,671	29,255	90,907
120-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	122,616	105,782	16,834	135,800
120-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	64	167	230
120-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	59,860	54,757	5,103	61,850
120-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	57,910	53,352	4,558	59,421
120-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	1,864	636	2,500
120-5-00-5024 WORKERS' COMP INSURANCE	12,000	10,023	1,977	18,000
120-5-00-5025 RETIREE HEALTH BENEFITS	16,884	6,299	10,585	18,533
120-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629	24,841	788	44,242
120-5-00-5040 ELECTION EXPENSE	2,500	32	2,468	2,500
120-5-00-5060 GASOLINE, OIL & FUEL	30,000	18,173	11,827	30,000
120-5-00-5061 VEHICLE MAINT	26,415	31,546	(5,131)	26,415
120-5-00-5062 TAXES & LICENSE	800	152	648	800
120-5-10-5063 ADMIN CERTIFICATIONS	500	-	500	500
120-5-30-5063 FIELD CERTIFICATIONS	1,500	266	1,234	1,500
120-5-00-5074 PROPERTY/LIABILITY INSURANCE	104,000	104,101	(101)	129,000
120-5-00-5075 BANK FEES	30,000	22,709	7,291	35,000
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000	12,069	(1,069)	12,000
120-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,997	1,003	4,000
120-5-30-5090 FIELD OFFICE SUPPLIES	1,000	660	340	1,000
120-5-00-5092 POSTAGE & SHIPPING	9,000	6,600	2,400	9,000
120-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-
120-5-00-5121 LEGAL SERVICES	12,000	16,561	(4,561)	20,000
120-5-00-5122 ENGINEERING SERVICES	49,000	47,931	1,069	75,000
120-5-00-5123 OTHER PROFESSIONAL SERVICE	10,000	7,623	2,377	12,000
120-5-00-5125 OPEB OBLIGATION	-	-	-	12,500
120-5-00-5126 AUDIT SERVICES	7,500	6,225	1,275	7,500
120-5-00-5130 PRINTING & PUBLICATION	6,000	4,993	1,007	8,000
120-5-00-5135 NEWSLETTER	1,000	293	708	1,000
120-5-00-5145 EQUIPMENT RENTAL	5,000	6,361	(1,361)	6,500
120-5-00-5148 OPERATING SUPPLIES	50,000	72,541	(22,541)	70,000
120-5-00-5150 REPAIR & REPLACE	180,000	91,658	88,342	180,000
120-5-00-5155 MAINT BLDG & GROUNDS	12,000	9,273	2,727	12,000
120-5-00-5156 CUSTODIAL SERVICES	17,500	8,792	8,708	17,500
120-5-00-5157 SECURITY	1,000	858	142	1,000
120-5-00-5160 SLUDGE DISPOSAL	35,000	42,082	(7,082)	42,000
120-5-10-5170 ADMIN TRAVEL MILEAGE	5,000	3,061	1,939	5,000
120-5-30-5170 FIELD TRAVEL MILEAGE	1,000	2,118	(1,118)	5,000

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

5/5/2023
3:29 PM

SEWER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
120-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	-	200	200
120-5-10-5175 ADMIN EDUCATION/SEMINARS	5,000	2,868	2,132	5,000
120-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	2,929	1,071	4,000
120-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	141	1,359	1,500
120-5-40-5176 DIRECTOR TRAINING	3,600	-	3,600	3,600
120-5-10-5179 ADM MISC EXPENSE	350	780	(430)	800
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000	50,000	-	50,000
120-5-00-5191 TELEPHONE	15,000	13,431	1,569	18,000
120-5-00-5192 ELECTRICITY	155,000	108,349	46,651	155,000
120-5-00-5193 OTHER UTILITIES	3,500	2,497	1,003	3,500
120-5-00-5194 IT SERVICES	35,000	28,193	6,807	35,000
120-5-00-5195 ENV/MONITORING	40,000	44,462	(4,462)	50,000
120-5-00-5196 RISK MANAGEMENT	-	-	-	-
120-5-00-5198 ANNUAL OPERATING FEES	7,500	23,968	(16,468)	26,000
120-5-00-5310 EQUIPMENT - FIELD	1,200	60	1,140	1,200
120-5-00-5311 EQUIPMENT - OFFICE	1,200	1,557	(357)	1,200
120-5-00-5312 TOOLS - FIELD	1,500	-	1,500	1,500
120-5-00-5315 SAFETY EQUIPMENT	3,500	5,100	(1,600)	3,500
120-5-00-5317 COVID-19	7,500	-	7,500	7,500
120-5-00-5545 RECORDING FEES	250	270	(20)	250
120-5-00-5580 TRANSFER OUT USDA SOLAR DEBT	32,205	38,700	(6,495)	32,200
120-5-00-5590 NON-OPERATING OTHER	-	-	-	-
120-5-00-5600 CONTINGENCY	-	-	-	-
TOTAL OPERATION EXPENDITURES	1,966,666	1,660,931	279,320	2,188,803

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

5/5/2023
3:29 PM

SEWER ENTERPRISE FUND SPECIAL PROJECT EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
120-5-60-6008 RAINS	-	1,080	(1,080)	-
120-5-60-60XX	-	-	-	-
TOTAL SPECIAL PROJECT EXPENDITURES	-	1,080	(1,080)	-

CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	Budget 7/1/2022	5/5/2023	Difference	7/1/2023
120-5-70-71XX VEHICLES	-	-	-	-
120-5-70-71xx EQUIPMENT	-	-	-	-
120-5-70-7201 REGULATORY COMPLIANCE	385,000	315,711	69,289	-
120-5-70-7202 DISASTER MITIGATION	100,000	5,534	94,466	100,000
120-5-70-7203 DISASTER RECOVERY	-	-	-	-
120-5-70-7205 RISK MANAGEMENT	22,500	-	22,500	-
120-5-70-7206 RECORDS RETENTION	25,000	2,861	22,139	-
TOTAL CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	532,500	324,106	208,394	100,000

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

5/5/2023
3:29 PM

SEWER Revenue	CSD Proposed	NBS Proposed	Difference
Sewer Use	1,999,874	1,947,049	52,825
Reclaimed	168,451	168,451	-
Non-Rate Revenue	115,778	28,714	87,064
Interest	1,200	3,731	(2,531)
Transfer In	80,097		
Total Revenue	2,285,303	2,147,945	137,358

SEWER Expenses	CSD Proposed	NBS Proposed	Difference
Salary			
630,656			
Benefits			
410,982	1,041,638	962,095	79,543
All Other Expenses	1,111,465	842,794	268,671
Sub Total Operational Expenses	2,153,103	1,804,889	348,214
Debt - USDA Solar Loan	32,200	32,158	-
Total Operation Expenses	2,185,303	1,837,047	348,256
Revenue minus Operational Expenses	100,000	2,147,945	(2,047,945)

SEWER CIP	CSD Proposed	NBS Proposed
CIP Expenses	100,000	250,000
Net Revenue	100,000	
Balanced Budget	(0)	

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

5/5/2023
3:22 PM

WATER ENTERPRISE FUND REVENUE	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
130-4035 RECONNECT FEES	5,000	12,490	7,490	12,000
130-4036 DEVELOPER FEES WATER	-	-	-	-
130-4038 COMM WATER METER INSTALL	-	-	-	-
130-4039 WATER CONNECTION FEE (METER ONLY)	3,290	4,103	813	1,645
130-4040 LIEN RECORDING FEES	1,200	1,147	(53)	1,200
130-4045 AVAILABILITY FEES	22,000	28,666	6,666	28,000
130-4110 COMMERCIAL WATER USE	144,786	68,843	(75,943)	142,776
130-4111 BULK WATER SALES	7,500	46,688	39,188	32,000
130-4112 GOVERNMENT WATER USE	6,500	8,037	1,537	6,500
130-4115 WATER USE CHARGES	2,848,200	2,248,587	(599,613)	2,857,772
130-4210 LATE FEE	32,000	47,245	15,245	57,000
130 4215 RETURNED CHECK FEE	500	950	450	600
130-4300 MISC INCOME	1,500	2,013	513	1,500
130-4310 OTHER INCOME	100	3,458	3,358	100
130-4320 FEMA/CalOES GRANTS	-	35,948	35,948	2,636,916
130-4325 GRANTS	-	-	-	405,863
130-4330 HYDRANT METER USE DEPOSIT	9,720	-	(9,720)	-
130-4550 INTEREST INCOME	1,800	2,084	284	1,816
130-4580 TRANSFER IN - Fund 320 CIP	-	-	-	840,000
130-4955 GAIN/LOSS	-	8,049	8,049	
TOTAL REVENUE	3,084,096	2,518,308	(565,788)	7,025,688

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

5/5/2023
3:22 PM

WATER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
130-5-10-5010 ADMIN SALARY & WAGES	289,065	263,105	25,960	307,313
130-5-30-5010 FIELD SALARY & WAGES	302,326	248,769	53,557	320,343
130-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,691	309	3,000
130-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	93,926	64,674	29,252	90,907
130-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	122,616	105,760	16,856	135,800
130-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	64	167	230
130-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	59,860	54,757	5,103	61,850
130-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	57,910	51,023	6,887	59,421
130-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	1,864	636	2,500
130-5-00-5024 WORKERS' COMP INSURANCE	10,500	10,023	477	18,000
130-5-00-5025 RETIREE HEALTH BENEFITS	16,884	6,299	10,585	18,533
130-5-40-5030 DIRECTOR HEALTH BENEFITS	25,629	24,841	788	44,242
130-5-00-5040 ELECTION EXPENSE	2,500	31	2,469	2,500
130-5-00-5060 GASOLINE, OIL & FUEL	30,000	18,173	11,827	30,000
130-5-00-5061 VEHICLE MAINT	25,000	25,238	(238)	25,000
130-5-00-5062 TAXES & LICENSE	1,200	211	989	1,200
130-5-10-5063 ADMIN CERTIFICATIONS	200	-	200	200
130-5-30-5063 FIELD CERTIFICATIONS	600	711	(111)	800
130-5-00-5074 PROPERTY/LIABILITY INSURANCE	104,000	104,367	(367)	129,000
130-5-00-5075 BANK FEES	30,000	22,709	7,291	35,000
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000	30,653	(2,653)	32,000
130-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,998	1,002	4,000
130-5-30-5090 FIELD OFFICE SUPPLIES	1,000	976	24	1,000
130-5-00-5092 POSTAGE & SHIPPING	7,500	6,600	900	7,500
130-5-00-5110 CONTRACTUAL SERVICES	60,000	18,257	41,743	60,000
130-5-00-5121 LEGAL SERVICES	30,000	19,979	10,021	30,000
130-5-00-5122 ENGINEERING SERVICES	65,000	8,465	56,535	100,000
130-5-00-5123 OTHER PROFESSIONAL SERVICE	15,000	10,186	4,814	15,000
130-5-00-5124 WATER RIGHTS - GSA NEW	15,000	1,163	13,837	15,000
130-5-00-5125 OPEB OBLIGATION	-	-	-	12,500
130-5-00-5126 AUDIT SERVICES	7,500	6,225	1,275	7,500
130-5-00-5130 PRINTING & PUBLICATION	7,500	5,059	2,441	7,500
130-5-00-5135 NEWSLETTER	1,200	293	908	1,200
130-5-00-5140 RENT & LEASES	-	-	-	-
130-5-00-5145 EQUIPMENT RENTAL	35,000	6,013	28,987	35,000
130-5-00-5148 OPERATING SUPPLIES	7,500	5,780	1,720	7,500
130-5-00-5150 REPAIR & REPLACE	225,000	108,903	116,097	136,061
130-5-00-5155 MAINT BLDG & GROUNDS	15,000	9,273	5,727	15,000
130-5-00-5156 CUSTODIAL SERVICES	5,000	3,283	1,717	5,000
130-5-00-5157 SECURITY	5,000	456	4,544	5,000

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

5/5/2023
3:22 PM

WATER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
130-5-10-5170 ADMIN TRAVEL MILEAGE	4,000	3,061	939	5,000
130-5-30-5170 FIELD TRAVEL MILEAGE	2,000	3,145	(1,145)	5,000
130-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	265	(65)	200
130-5-10-5175 ADMIN EDUCATION/SEMINARS	4,500	2,868	1,632	4,500
130-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	2,203	1,797	4,000
130-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	141	1,359	1,500
130-5-40-5176 DIRECTOR TRAINING	5,000	-	5,000	5,000
130-5-10-5179 ADM MISC EXPENSE	350	779	(429)	800
130-5-00-5191 TELEPHONE	15,000	13,431	1,569	15,000
130-5-00-5192 ELECTRICITY	200,000	159,641	40,359	220,000
130-5-00-5193 OTHER UTILITIES	3,600	2,497	1,103	3,600
130-5-00-5194 IT SERVICES	55,000	40,227	14,773	62,000
130-5-00-5195 ENV/MONITORING	20,000	9,445	10,555	20,000
130-5-00-5196 RISK MANAGEMENT	-	-	-	-
130-5-00-5198 ANNUAL OPERATING FEES	40,000	19,074	20,926	40,000
130-5-00-5310 EQUIPMENT - FIELD	1,000	60	940	1,000
130-5-00-5311 EQUIPMENT - OFFICE	1,000	-	1,000	1,000
130-5-00-5312 TOOLS - FIELD	2,000	-	2,000	2,000
130-5-00-5315 SAFETY EQUIPMENT	5,000	5,100	(100)	5,000
130-5-00-5317 COVID-19	7,500	-	7,500	7,500
130-5-00-5505 WATER CONSERVATION	5,000	147	4,853	5,000
130-5-00-5545 RECORDING FEES	250	270	(20)	250
130-500-5580 TRANSFER OUT - Fund 218 CIEDB DEBT				132,273
130-5-00-5580 TRANSFER OUT - Fund 320 CIP	96,979	1,287,842	(1,190,863)	840,000
130-5-00-5600 CONTINGENCY	30,000	-	30,000	-
TOTAL OPERATION EXPENDITURES	2,216,025	2,774,826	(583,801)	3,163,222

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

5/5/2023
3:22 PM

WATER ENTERPRISE FUND SPECIAL PROJECT EXPENDITURES	Budget 7/1/2022	To Date 5/5/2023	Difference	Proposed 7/1/2023
130-5-60-6008 RAINS 2023	-			-
130-5-60-60XX	-			-
TOTAL SPECIAL PROJECT EXPENDITURES				

CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	7/1/2022	5/5/2023	Difference	7/1/2023
130-5-70-71xx VECHICLES				-
130-5-70-71xx EQUIPMENT				-
130-5-70-7201 REGULATORY COMPLIANCE	75,000	57,685	17,315	
130-5-70-7202 DISASTER MITIGATION	200,000	5,904	194,096	40,000
130-5-70-7203 DISASTER RECOVERY	-	-	-	-
130-5-70-7204 RELIABLE WATER SUPPLY	700,000	568,121	131,879	5,869,537
130-5-70-7205 RISK MANAGEMENT	50,000	-	50,000	-
130-5-70-7206 RECORDS RETENTION	25,000	4,418	20,583	-
TOTAL CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	1,050,000	636,128	413,872	5,909,537

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

5/5/2023
3:22 PM

WATER			
Revenue	CSD Proposed	NBS Proposed	Difference
Water Use	3,039,048	3,060,987	(21,939)
Non-Rate Revenue	102,045	73,081	28,964
FEMA-CalOES/Grants	3,042,779	-	3,042,779
Interest	1,816	1,816	-
Transfer In	840,000		
Total Revenue	7,025,688	3,135,884	3,049,804

WATER				
Operational Expenses		CSD Proposed	NBS Proposed	Difference
Salary	Benefits			
630,656	410,982	1,041,638	988,342	53,296
Water Rights		15,000	54,424	(39,424)
Repair & Replace		136,061	136,061	-
Electricity		220,000	159,181	60,819
All Other Operational Expenses		778,250	555,110	223,140
Sub Total Operational Expenses		2,190,949	1,893,118	297,831
Debt - CIEDB	Diff Capacity Fee Fund 218	132,273	169,821	(37,548)
Total Expenses		2,323,222	2,062,939	260,283
Revenue minus Operational Expenses		4,702,466		

WATER		
CIP	CSD Proposed	NBS Proposed
CIP Expenses	5,909,537	855,000
Net Revenue	4,702,466	-
CIP Over Budget	1,207,071	

Fiscal Year 2023-2024

Draft Budget



Pending Approval June 20, 2023

Board of Directors:

Claude Brown, President

Sean Millerick, Vice President

Jim Freeman

Gary Graves

Jim Lieberman

General Manager:

Dennis White

Table of Contents

Introduction	1
Revenue and Expense Trends and Forecast	3
Operating Budget	5
Capital Projects Budget	16
Debt Service Budget	18

DRAFT

Introduction

The Hidden Valley Lake Community Services District (District) is an independent special district serving the Hidden Valley Lake Community in southern Lake County, California. The District, which consists of 15 full-time employees, and 1 part-time employee, provides municipal water to over 2,500 homes and 5 distinct businesses, and sewer services to nearly 1,500 within its three square mile service area.

Mission Statement

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

History

The Stonehouse Mutual Water Company was established in 1968 and supplied water to the Hidden Valley Lake subdivision. The Hidden Valley Lake Community Service District was established in 1984. In the early 1990’s discussions of a merger between Stonehouse Mutual Water Company, and Hidden Valley Lake Community Services District began. It was evident that combining the two stand-alone providers into one utility company would result in a tremendous cost savings. The merge also provided additional protection to the community via State oversight as well as access to grants and low cost loans. With the passage of AB 1504, the merger of the two utilities was accomplished on January 1, 1993 at 12:01 am.

Board of Directors

The Board of Directors of the Hidden Valley Lake CSD consists of five elected officials who are tasked with representing the general interest of those in the Hidden Valley Lake community. Directors must live within the boundaries of the water or sewer district, ensuring that they fully understand the intricacies of the community and are enlisted in services provided. Each member serves a four year term. Elections are held in November of odd numbered years, and Director terms are staggered to mitigate disruption.

The Board of Directors sets goals and creates policies that guide District operations. The Board appoints a General Manager to handle the day-to-day operations of the District and to carry out the goals and policies. It is the General Manager’s responsibility to ensure that District

procedures are in line with the District's mission. Beyond the General Manager, the Board also appoints legal counsel and financial auditors.

The HVLCSD Board of Directors is committed to transparency. Board meetings are held in accordance with the Brown Act and are noticed as such. Regular board meetings are held on the third Tuesday of the month at 7:00 p.m. at the District's business office, 19400 Hartmann Rd., Hidden Valley Lake. An exception was made during the height of the pandemic, where board meetings were held virtually in the interest of public, employee and director safety. The board also assigns standing and ad hoc committees that meet throughout the year to assist in the development of policy. Committee meetings are also held at the District's business office; times and dates vary by committee and can be found on the District website, www.hvllcsd.org. Each meeting ends with a call for public comment, and community members are encouraged to attend and voice concerns or share accolades.

Revenue and Expense Trends and Forecast

Water & Wastewater Overview

The years 2015 – 2020 were survival years. Significant effort has been underway to make 2021 – 2025 the recovery and growth years. In years past, natural disasters caused expensive damage, and the battle to overcome the impacts to deferred capital improvement projects will be long. To that end, incremental improvements continue to accumulate. Despite enduring extreme weather events such as drought and intense rains, the District is experiencing water and sewer use revenues that meet the rising demands of operational expenses as well as improvements to infrastructure. The upcoming fiscal year 23/24 will follow the path originally developed in the rate study conducted by NBS in 2020.

The epidemiological events of the last few years have also been challenging, to say the least. A few positive changes, however, can be attributed to the multi-year experience. As is likely the case for most businesses and individuals of this nation, new protective measures have been implemented to enhance the safety of our employees, and ratepayers. Despite the new requirement to carry an increased accounts receivable liability, the District has been able to procure a full administrative staff to manage this additional responsibility.

The performance and progress of both the Water and Sewer Funds are uniquely nuanced and are detailed below.

Water Fund

Average water consumption has plateaued, but the annual number of new connections has slowed. This speaks to the strong demand of the existing customer base and the robust availability of the Coyote Valley Basin. While expenditures have marginally increased over budget expectations, revenue is increasing at a higher rate. Grant funding and a growing sphere of influence are key factors in this growth.

Wastewater Fund

Expenses and Revenues are proving to be commensurate with budget estimates. The Rate Study adopted in December 2020 provided the framework that was enacted by a seasoned and very informed staff.

New tools, vehicles and equipment are making a positive contribution to the battle against aging infrastructure. Looking to the future, this investment in tangible capital is a step towards increasing the skill level of the workforce. Job satisfaction can be an output of increased skills and considered an intangible asset. The plan to build tangible and intangible assets together brings longer retention and a more sustainable operational model.

Final Thoughts:

Resilience and sustainability are making their way back to the District. From capital projects to day-to-day operations, every collaborative decision made is a step closer to the big picture of safety and affordability. The goal is to become more resilient by increasing the useful life of critical infrastructure. An improved critical infrastructure also ensures self-reliance, but so does a skilled work force and job satisfaction. Managerial staff are working daily to improve work pride and reduce attrition. On the job training, procedural documentation, and learning new skills, helps build pride in one's work. This type of capital, intellectual, remains the lynchpin to the continued success of the District. If we can keep the skills level high, and the cost of capital projects low, we are winning that battle, and are better positioned to provide a safe and affordable drinking water environment to the community of Hidden Valley Lake.

Looking to the longer-term future, it is important to consider growth. Without adapting and keeping pace with change, one can be considered falling behind. Hidden Valley Lake, and in fact the immediate region is showing signs of growth. New annexations, businesses and increased meter sales are a testimony to the direction of South Lake County's economy. Today's plans are built with sustainable growth in mind. The District's maintenance and updates to the Local Hazard Mitigation Plan, the Strategic Plan, the Water Shortage Contingency Plan, as well as the Risk Management Plan will steer the District to success in managing growth within the public infrastructure domain.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2023-2024 PROPOSED BUDGET
SEWER ENTERPRISE FUND**

REVENUE	
120-4020 PERMIT & INSPECTION FEES	1,000
120-4045 AVAILABILITY FEES	7,181
120-4050 SALES OF RECLAIMED WATER	168,451
120-4111 COMMERCIAL SEWER USE	85,538
120-4112 GOVERNMENT SEWER USE	1,200
120-4116 SEWER USE CHARGES	1,913,136
120-4210 LATE FEE	25,000
120 4300 MISC INCOME	500
120-4310 OTHER INCOME	2,000
120-4320 FEMA/CalOES GRANTS	-
120-4325 GRANTS	-
120-4550 INTEREST INCOME	1,200
120-4580 TRANSFER IN	-
TOTAL REVENUE	2,205,206

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2023-2024 PROPOSED BUDGET
SEWER ENTERPRISE FUND**

OPERATING EXPENDITURES

120-5010 SALARY & WAGES	630,656
120-5020 EMPLOYEE BENEFITS	226,937
120-5021 RETIREMENT BENEFITS	121,270
120-5022 CLOTHING ALLOWANCE	2,500
120-5024 WORKERS COMP INSURANCE	18,000
120-5025 RETIREE HEALTH BENEFITS	18,533
120-5030 DIRECTOR HEALTH BENEFITS	44,242
120-5040 ELECTION EXPENSE	2,500
120-5060 GASOLINE, OIL & FUEL	30,000
120-5061 VEHICLE MAINT	26,415
120-5062 TAXES & LICENSE	800
120-5063 CERTIFICATIONS	2,000
120-5074 PROPERTY/LIABILITY INSURANCE	104,000
120-5075 BANK FEES	35,000
120-5080 MEMBERSHIP & SUBSCRIPTIONS	12,000
120-5090 OFFICE SUPPLIES	5,000
120-5092 POSTAGE & SHIPPING	9,000
120-5121 LEGAL SERVICES	20,000

120-5122 ENGINEERING SERVICES	75,000
120-5123 OTHER PROFESSIONAL SERVICES	12,000
120-5126 AUDIT SERVICES	7,500
120-5130 PRINTING & PUBLICATION	8,000
120-5135 NEWSLETTER	1,000
120-5145 EQUIPMENT RENTAL	6,500
120-5148 OPERATING SUPPLIES	70,000
120-5150 REPAIR & REPLACE	180,000
120-5155 MAINT BLDG & GROUNDS	12,000
120-5156 CUSTODIAL SERVICES	17,500
120-5157 SECURITY	1,000
120-5160 SLUDGE DISPOSAL	42,000
120-5165 TERTIARY POND MAINT	50,000
120-5170 TRAVEL & MEETINGS	10,200
120-5175 EDUCATION/SEMINARS	10,500
120-5176 DIRECTOR TRAINING	3,600
120-5179 ADM MISC EXPENSE	800
120-5191 TELEPHONE	18,000
120-5192 ELECTRICITY	155,000
120-5193 OTHER UTILITIES	3,500
120-5194 IT SERVICES	35,000

120-5195 ENV/MONITORING	40,000
120-5198 ANNUAL OPERATING FEES	26,000
120-5310 EQUIPMENT - FIELD	1,200
120-5311 EQUIPMENT - OFFICE	1,200
120-5312 TOOLS - FIELD	1,500
120-5315 SAFETY EQUIPMENT	3,500
120-5317 COVID-19	7,500
120-5545 RECORDING FEES	250
120-5580 TRANSFER OUT – FUND 219 USDA SOLAR DEBT	32,200

TOTAL OPERATING EXPENDITURES	2,188,803
-------------------------------------	------------------

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2022-2023 PROPOSED BUDGET
WATER ENTERPRISE FUND**

REVENUE	
130-4035 RECONNECT FEES	12,000
130-4039 WATER CONNECTION FEE (METER)	1,645
130-4040 LIEN RECORDING FEES	1,200
130-4045 AVAILABILITY FEES	28,000
130-4110 COMMERCIAL WATER USE	142,776
130-4111 BULK WATER SALES	32,000
130-4112 GOVERNMENT WATER USE	6,500
130-4115 WATER USE CHARGES	2,857,772
130-4210 LATE FEE 10%	57,000
130-4320 FEMA/CalOES GRANTS	2,636,916
130-4325 GRANTS	405,863
130-4215 RETURNED CHECK FEE	600
130-4300 MISC INCOME	1,500
130-4310 OTHER INCOME	100
130-4580 TRANSFER IN – FUND 320 CIP	840,000
130-4550 INTEREST INCOME	1,816
TOTAL REVENUE	7,025,688

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2023-2024 PROPOSED BUDGET
WATER ENTERPRISE FUND**

OPERATING EXPENDITURES

130-5010 SALARY & WAGES	630,656
130-5020 EMPLOYEE BENEFITS	226,937
130-5021 RETIREMENT BENEFITS	121,270
130-5022 CLOTHING ALLOWANCE	2,500
130-5024 WORKERS' COMP INSURANCE	18,000
130-5025 RETIREE HEALTH BENEFITS	18,533
130-5030 DIRECTOR HEALTH BENEFITS	44,242
130-5040 ELECTION EXPENSE	2,500
130-5060 GASOLINE, OIL & FUEL	30,000
130-5061 VEHICLE MAINT	25,000
130-5062 TAXES & LICENSE	1,200
130-5063 CERTIFICATIONS	800
130-5074 PROPERTY/LIABILITY INSURANCE	129,000
130-5075 BANK FEES	35,000
130-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000
130-5090 OFFICE SUPPLIES	5,000
130-5092 POSTAGE & SHIPPING	7,500

130-5110 CONTRACTUAL SERVICES	60,000
130-5121 LEGAL SERVICES	30,000
130-5122 ENGINEERING SERVICES	100,000
130-5123 OTHER PROFESSIONAL SERVICES	15,000
130-5124 GSA - GROUNDWATER SUSTAINABILITY	15,000
130-5125 OPEB OBLIGATION	12,500
130-5126 AUDIT SERVICES	7,500
130-5130 PRINTING & PUBLICATION	7,500
130-5135 NEWSLETTER	1,200
130-5145 EQUIPMENT RENTAL	35,000
130-5148 OPERATING SUPPLIES	7,500
130-5150 REPAIR & REPLACE	136,061
130-5155 MAINT BLDG & GROUNDS	15,000
130-5156 CUSTODIAL SERVICES	5,000
130-5157 SECURITY	5,000
130-5170 TRAVEL & MEETINGS	10,200
130-5175 EDUCATION/SEMINARS	10,000
130-5176 DIRECTOR TRAINING	5,000
130-5179 ADM MISC EXPENSE	800
130-5191 TELEPHONE	15,000
130-5192 ELECTRICITY	220,000

130-5193 OTHER UTILITIES	3,600
130-5194 IT SERVICES	62,000
130-5195 ENV/MONITORING	20,000
130-5198 ANNUAL OPERATING FEES	40,000
130-5310 EQUIPMENT - FIELD	1,000
130-5311 EQUIPMENT - OFFICE	1,000
130-5312 TOOLS - FIELD	2,000
130-5315 SAFETY EQUIPMENT	5,000
130-5317 COVID-19	7,500
130-5505 WATER CONSERVATION	5,000
130-5545 RECORDING FEES	250
130-5580 TRANSFER OUT-218 CIEDB DEBT	132,273
130-5580 TRANSFER OUT-CIP EXPENSES	840,000
130-5600 CONTINGENCY	-

TOTAL OPERATING EXPENDITURES	3,163,222
-------------------------------------	------------------

Significant Changes

Salaries and Benefits

All employee pay rates continue to operate on a 7% lag of the DeLoach Salary Survey of 2020.

OR

Salaries will represent the ranges presented in the DeLoach Salary Survey of 2020 increasing the budget by 5.9%.

The policy for Other Post-Employment Benefits (OPEB) investments has been modified. Employees continue to be rewarded for their years of service, and now are collaboratively investing in the District's post-employment benefits 115 Trust Fund.

Insurance

Liability insurance was reviewed with no changes to report. The premium for Workers Compensation and Liability Insurance has increased 33%.

Repair/Replace

The Water repair/replace budget has decreased 50% allowing more funds to be allocated to Capital Improvement Projects. The Sewer Repair/Replace account will have no increases this year.

Electricity

Energy rates continue to increase, the District's grandfathered pricing has expired. This budget item for water and sewer electric charges has increased by 9% and 0%, resp.

Engineering Services

Proper planning for future growth requires engineering studies. These include but are not limited to, Feasibility, Technical Memorandum, Basis of Design, Designs, Plans & Specifications, and Construction Management & Inspection.

Capital Additions

The five (5) year Capital Improvement Plan adopted in December of 2020 remains in effect. Project definitions remain hierarchical to better align with the District's overall goals.

Water

A \$5M net revenue bond will capture current and future revenues to facilitate the unprecedented grant award obligations of four simultaneous water reliability projects.

Disaster Mitigation: \$40,000

SCADA (\$40,000) - This project is designed to mitigate against disaster by fortifying the District's Supervisory Control And Data Acquisition (SCADA) system. Funding is split between both the sewer and water fund as this system supports both. The SCADA Master Plan adopted in 2022 is now being leveraged to develop and execute an implementation plan.

Reliable Water Supply: \$5,869,537

Unit 9 Tank (\$3,145,720) Funding awarded in 2022 has assisted in the progress of designing the two tanks that will replace the single redwood water storage tank. Current scheduling estimates construction to begin in this coming fiscal year.

Unit 4 Tank (\$296,000) Funding awarded in 2022 has assisted in the progress of designing the tank replacement know as area 4. Along with water storage, this project aims to build wildfire resilience by implementing the defensive space principles of NFPA 1144.

AMI (\$191,437) The final phase of equipment procurement, this final expenditure will provide staff with the tools to eliminate the costly tasks of monthly manual meter reading.

Mainlines (\$294,000) Funding awarded in 2022 has assisted in the progress of building a plan to improve underground water infrastructure.

Generators (\$1,942,380) Funding awarded in 2022 has assisted in the progress of establishing stationary backup generators at water booster pump stations.

Wastewater

Disaster Mitigation: \$100,000

SCADA (\$100,000) - This project is designed to mitigate against disaster by fortifying the District's Supervisory Control And Data Acquisition (SCADA) system. Funding is split between both the sewer and water fund as this system supports both. The SCADA Master Plan adopted in 2022 is now being leveraged to develop and execute an implementation plan.

DRAFT

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
 2023-2024 PROPOSED BUDGET
 CAPITAL PROJECTS**

WASTEWATER			
120-5-70-7202	DISASTER MITIGATION	\$	100,000
TOTAL CAPITAL WASTEWATER EXPENDITURES		\$	100,000
WATER			
130-5-70-7202	DISASTER MITIGATION	\$	40,000
130-5-70-7204	RELIABLE WATER SUPPLY	\$	5,869,537
TOTAL CAPITAL WATER EXPENDITURES		\$	5,909,537

Debt

1) Sewer Expansion and Wastewater Treatment Plant

Sewer System Reassessment District No. 1 Limited Obligation Refunding Improvements Bonds Series 2016, issued March 9, 2016 in the amount of \$3,650,000, payable in annual installments with an interest rate of 3.25-3.50% and maturity of September 2, 2032. The bonds were used to finance improvements to the sewer system. The bonds are secured by a pledge of reassessment of revenues.

2) Water Infrastructure Project

California Infrastructure and Economic Development Bank direct borrowing Loan, issued June 24, 2002 in the amount of \$3,000,000, payable in annual installments with an interest rate of 3.48% and maturity on February 1, 2032. The loan was used to finance the expansion and upgrade of the water system. Net system revenues and all amounts in the enterprise fund are pledged as collateral for the debt.

3) Solar Project

2012 Series direct borrowing Certificate of Participation Water Reclamation Plant Energy Sustainability Project issued October 1, 2012, in the amount of \$640,000, payable in annual installments with an interest rate of 3.0% and maturity on August 1, 2041. The certificates of participation were used to finance the sewer system solar project. Net revenues are pledged as collateral for debt.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2023-2024 PROPOSED BUDGET
DEBT**

DEBT REVENUE SOURCE		FUND	AMOUNT
1)	BOND SERIES 2016 - TAX ASSESMENT	215	\$ 298,981
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130/218	169,721
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,158
TOTAL DEBT SERVICE REVENUE			\$ 500,860
DEBT SERVICE EXPENSE		FUND	AMOUNT
1)	BOND SERIES 2016 (PRINCIPAL)	215	\$ 213,000
	BOND SERIES 2016 (INTEREST)	215	76,341
	BOND ADMINISTRATION (ANNUAL FEE)	215	9,640
TOTAL BOND DEBT			\$ 298,981
2)	CIEDB (PRINCIPAL)	218	\$ 121,960
	CIEDB (INTEREST)	218	43,970
	CIEDB (ANNUAL FEE)	218	3,791
TOTAL CIEDB DEBT			\$ 169,721
3)	USDA SOLAR LOAN (PRINCIPAL)	219	\$ 18,500
	USDA SOLAR LOAN (INTEREST)	219	13,658
TOTAL USDA DEBT			\$ 32,158
TOTAL DEBT SERVICE EXPENSE			\$ 500,860



Hidden Valley Lake Community Services District

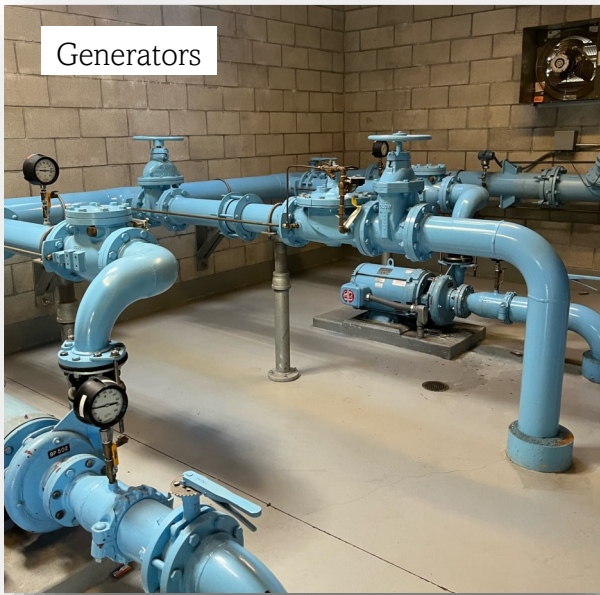
Projects Update Report

April/May 2023

Backup Power Reliability Project

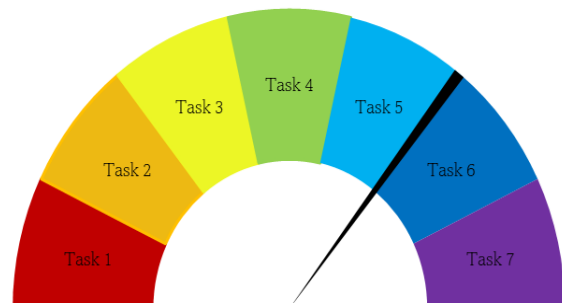
- 4/7 Submitted Quarterly Report
- 4/14 Received 35% design
- 4/25 Submitted comments to 35% Design
- 5/2 Budget Discussions with GHD, NHA
- 5/3 Comments review

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



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

Design Status



Defensive Space and Ignition Resistant Construction Project

- 4/10 Quarterly Report submitted
- 4/12 Comment review with Ben-En
- 4/18 and 4/24 Certified Arborist on site
- 4/24 Certified Arborist on-site
- 4/25 and 4/28 Design and valve discussion

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



Design Status



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

Water System Storage Reliability Project

- 4/7 Received 90% Design from GHD
- 4/11 Quarterly Report Submitted
- 4/25 Finalizing DWSRF50924 application
- 5/2 Budget Discussions With GHD, NHA
- 5/8 Submitted quarterly reimbursement from DWR/IRWM
- 5/12 100% Design package received

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

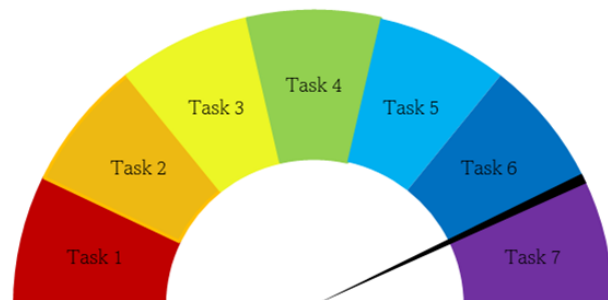


Close-up Unit 9 Tank



Unit 9 Tank

Design Status

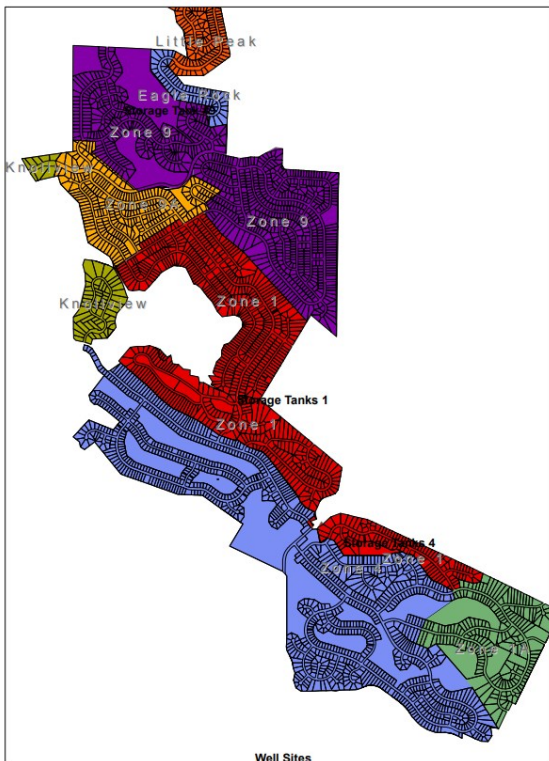


- Task 1: Project Kick-off Meeting
- Task 2: Geotechnical Report
- Task 3: Basis of Design Tech Memo
- Task 4: 35% Engineering Design Package
- Task 5: 60% Engineering Design Package
- Task 6: Final Engineering Design Package
- Task 7: Bidding Support

Water Distribution Reliability Project

- 4/8 Quarterly Report Submitted
- 4/11 Seismic Inspections
- 4/20 On-site geo-locating & map review
- 5/2 Budget Discussions With GHD, NHA
- 5/25 Condition Summary Technical Memorandum scheduled GHD, NHA

Expense Period	Request Date	Request Amount	NOP Amount	Warrant	Difference
Q4 2022	01/10/2023	\$1,450.49	\$978.95	02/14/2023	35 Days
Q1 2023	04/08/2023	\$34,543.03	\$23,313.44	05/05/2023	27 Days



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

Design Status





Other Project Updates

Advanced Metering Infrastructure (AMI) Project

- 4/5 Evaluating Verizon meter locations, scheduling lid replacements
- 5/4 Nearing the end of installing initial radio inventory

FLASHES Project

- 4/14 OCED Concept Paper deadline

SCADA

- 4/10 Final CyberSecurity workshop
- 5/3 Review CalOES CyberSecurity Gap Analysis Survey
- 5/12 Survey deadline
- 5/23 Implementation plan meeting scheduled

I & I

- 5/4 Submitted quarterly request for reimbursement
- 5/5 Final retainage check to contractor

Other Activities

- 3/29 Submitted State funding application for mainlines planning
- WaterWorth Scenario Development
- Brambles Design development
- Budget
- Covid - Responding to RFIs
- 5/3 attended CDBG office hours

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

DATE: May 11, 2023

AGENDA ITEM: Consider a 7% Salary Adjustment for Employees

RECOMMENDATIONS: Approval of a 7% Salary Adjustment bringing District Employees up to the Median, based on the data of the 2020 Salary Study, Effective July 1, 2023

FINANCIAL IMPACT: \$72,530

Department	Current	Proposed	Difference
Admin	\$578,130	\$614,626	\$36,496
Field	\$604,652	\$640,686	\$36,034

BACKGROUND:

December 2015	Salary and Wage Ranges Frozen Pending Salary Study
April 2018 CPS HR Consulting	Study approved - Effective July 1, 2018
September 2019 CPS HR Consulting	Study Found to be Based on the Mean and not the Median, Causing Discrepancies in Salary Ranges.
February 2020	DeLoach & Associates Awarded Contract to Conduct Salary & Compensation Study
June 2020 - DeLoach & Assoc.	Study Approved Adopting a 7% lag at Step E - Effective January 1, 2022

The most recent salary study, conducted in April 2020, indicated that the District's compensation rates were behind the defined labor market median at the time the study. Effective January 2022 the Board approved a salary increase based on the study with a 7% lag of the hourly median. Salaries remain at a 7% lag of the recommended labor market median of the base salary study.

The General Manager is recommending the Committee consider a cost-of-living adjustment annually over the next 5 years equal to the February-to-February CPI change, effective each following July 1, not to exceed the labor market median. At the end of the fifth year consider a compensation study or continue to align salaries with the San Francisco CPI Labor Market.

The District Compensation Policy prescribes "*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.*" Between 2020 and 2023, the district has lost five employees for higher paying jobs.

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. T

POSITION		A	B	C	D	E
Project Manager	Current	\$ 40.99	\$ 43.15	\$ 45.42	\$ 47.69	\$ 50.07
	Proposed	\$ 43.86	\$ 46.05	\$ 48.35	\$ 50.77	\$ 53.31
		7%	5%	5%	5%	5%
Admin Svs Mgr	Current	\$ 29.51	\$ 31.05	\$ 32.69	\$ 34.41	\$ 36.22
	Proposed	\$ 31.57	\$ 33.23	\$ 34.98	\$ 36.82	\$ 38.76
		5%	5%	5%	5%	7%
Acct Supervisor	Current	\$ 36.82	\$ 38.76	\$ 40.80	\$ 42.95	\$ 45.21
	Proposed	\$ 39.40	\$ 41.48	\$ 43.66	\$ 45.96	\$ 48.37
		5%	5%	5%	5%	7%
Water Resources Sp I	Current	\$ 26.77	\$ 28.11	\$ 29.52	\$ 31.00	\$ 32.56
	Proposed	\$ 28.38	\$ 29.87	\$ 31.44	\$ 33.10	\$ 34.84
		5%	5%	5%	5%	7%
Water Resources Sp II	Current	\$ 34.28	\$ 36.00	\$ 37.80	\$ 39.69	\$ 41.67
	Proposed	\$ 36.32	\$ 38.23	\$ 40.24	\$ 42.36	\$ 44.59
		5%	5%	5%	5%	7%
Sr. Acct Rep	CSD Current	\$ 25.45	\$ 26.79	\$ 28.20	\$ 29.69	\$ 31.25
	Proposed	\$ 27.24	\$ 28.67	\$ 30.18	\$ 31.77	\$ 33.44
		5%	5%	5%	5%	7%
Acct Rep	CSD Current	\$ 19.70	\$ 20.73	\$ 21.82	\$ 22.97	\$ 24.18
	Proposed	\$ 21.07	\$ 22.18	\$ 23.35	\$ 24.58	\$ 25.87
		5%	5%	5%	5%	7%
Utility Supervisor	CSD Current	\$ 39.59	\$ 41.67	\$ 43.87	\$ 46.18	\$ 48.89
	Proposed	\$ 42.61	\$ 44.85	\$ 47.21	\$ 49.70	\$ 52.31
		5%	5%	5%	5%	7%
Operator II	CSD Current	\$ 28.82	\$ 30.33	\$ 31.93	\$ 33.61	\$ 35.38
	Proposed	\$ 30.84	\$ 31.92	\$ 33.60	\$ 35.37	\$ 37.23
		7%	5.23%	5.23%	5.23%	5.23%
Operator I	CSD Current	\$ 23.47	\$ 24.70	\$ 26.00	\$ 27.37	\$ 28.81
	Proposed	\$ 25.11	\$ 26.43	\$ 27.82	\$ 29.29	\$ 30.83
		5%	5%	5%	5%	7%
Utility Tech	CSD Current	\$ 18.16	\$ 19.12	\$ 20.12	\$ 21.18	\$ 22.30
	Proposed	\$ 19.43	\$ 20.46	\$ 21.53	\$ 22.67	\$ 23.86
		5%	5%	5%	5%	7%

Labor Market Agency	Comparable Position Match	2020 Hourly Max.	2023 Hourly Min	2023 Hourly Max	District 2023 Hourly Min	District 2023 Hourly Max	District Proposed Hourly Min	District Proposed Hourly Max
---------------------	---------------------------	------------------	-----------------	-----------------	--------------------------	--------------------------	------------------------------	------------------------------

Project Manager								
-----------------	--	--	--	--	--	--	--	--

HVLCSD 2023	2022				\$40.99	\$50.07	\$43.86	\$53.31
Santa Rosa	Utilities Proj Devl Mgr	\$68.32	\$ 53.48	\$ 68.32				
Petaluma	Project Manager	\$59.89	\$ 50.25	\$ 61.08				
Rohnert Park	Project Manager	\$64.59	\$ 54.20	\$ 65.88				
Lakeport	Projects Coordinator	\$38.36	\$ 30.98	\$ 39.54				
Windsor	Project Manager	\$62.55	\$ 52.19	\$ 65.18				
Sonoma	Water Supervisor	\$51.15	\$ 42.08	\$ 51.15				
Fort Bragg	Associate Planner/Operations Manager	\$38.34	\$ 39.92	\$ 48.15				
Willits	Project Manager II	\$35.76	\$ 33.29	\$ 40.47				
Lake County Special Districts	Deputy County Administrative Officer- Projects and Grants	\$58.91	\$ 49.44	\$ 60.10				
Ukiah	Management Analyst	\$42.29	\$ 33.02	\$ 40.14				

Administrative Services Manager								
---------------------------------	--	--	--	--	--	--	--	--

HVLCSD 2023					\$ 29.51	\$ 36.22	\$ 31.57	\$ 38.76
City of Vallejo	Administrative Secretary	\$31.06	\$ 25.55	\$ 31.06				
Sonoma County Water Agency	Administrative Aide	\$32.08	\$ 28.48	\$ 34.52				
City of Yountville	Administrative Assistant II	\$36.67	\$ 33.80	\$ 41.08				
Town of Windsor	Deputy Town Clerk	\$37.24	\$ 31.93	\$ 39.87				
City of Calistoga	Executive Assistant	\$37.91	\$ 33.01	\$ 40.12				
City of Santa Rosa	Deputy City Clerk (1)	\$38.95	\$ 37.43	\$ 45.50				
City of Healdsburg	Deputy City Clerk	\$43.80	\$ 38.46	\$ 46.92				
City of Napa	Administrative Assistant (2)	\$44.73	\$ 45.65	\$ 55.14				
Clearlake Oaks Co. Water Dist.	Admin. Services Manager	\$48.97	\$ 35.17	\$ 48.97				
Valley of the Moon Water District	Administrative/Finance Manager (3)	\$49.56	\$58.03	\$70.54				
North Marin Water District	District Secretary	\$61.46	\$56.81	\$69.05				

Accounting Supervisor							
HVLCS				\$ 36.28	\$ 45.21	\$ 39.40	\$ 48.37
Clearlake Oaks County Water District	Customer Service Representative Lead	\$36.57					
City of Healdsburg	Accounting Technician	\$37.76	\$33.16	\$40.46			
Town of Windsor	Accounting Technician	\$39.11	\$33.52	\$41.87			
City of Yountville	Accounting Technician II	\$43.24	\$39.92	\$48.42			
Sonoma County Water Agency	Supervising Accountant	\$48.22	\$42.67	\$51.86			
City of Santa Rosa	Accounting Services Supervisor	\$49.01	\$43.31	\$57.25			
City of Napa	Senior Accountant	\$51.97	\$58.32	\$70.46			
City of Vallejo	Accounting Manager	\$58.64	\$52.52	\$63.84			
Valley of the Moon Water District	Administrative/Finance Manager	\$61.96	\$58.03	\$70.54			
North Marin Water District	Senior Customer Services Representative	\$63.54	\$52.24	\$63.50			

Senior Accounts Representative							
HVLCS				\$ 25.45	\$ 31.25	\$ 27.24	\$ 33.44
Sonoma County Water Agency	Senior Account Clerk	\$28.38	\$ 24.46	\$ 29.73			
City of Vallejo	Sr. Customer Services Rep.	\$28.84	\$ 23.78	\$ 28.84			
Clearlake Oaks County Water District	Customer Services Representative II	\$31.43	\$22.51	\$31.43			
City of Healdsburg	Accounting Assistant II	\$32.57	\$28.58	\$34.85			
City of Calistoga	Sr. Accounting Assistant	\$33.98	\$ 32.05	\$ 38.96			
City of Santa Rosa	Sr. Customer Service Rep.	\$34.58	\$ 33.22	\$ 40.39			
Town of Windsor	Accounting Specialist	\$34.60	\$ 27.71	\$ 34.60			
Valley of the Moon Water District	Sr. Administrative Specialist	\$37.42	\$ 37.22	\$ 45.24			
City of Napa	Accounting Technician	\$38.20	\$ 38.11	\$ 46.06			
City of Yountville	Accounting Technician II	\$43.23	\$ 39.92	\$ 48.42			

Accounts Representative					
-------------------------	--	--	--	--	--

HVLCS			\$ 19.70	24.18	21.07	25.87
Clearlake Oaks County Water	Customer Service Representative I	\$18.94	\$18.41	\$27.15		
City of Vallejo	Customer Service Representative	\$24.88	\$22.41	\$27.24		
Sonoma County Water Agency	Accounting Clerk II	\$25.74	\$22.18	\$26.95		
City of Napa	Account Clerk I	\$28.64	\$32.12	\$38.80		
City of Santa Rosa	Customer Service Rep.	\$29.13	\$27.99	\$34.02		
City of Healdsburg	Accounting Assistant I	\$29.57	\$26.06	\$31.68		
City of Calistoga	Accounting Assistant	\$32.57	\$28.36	\$34.47		
Valley of the Moon Water District	Administrative Specialist	\$33.95	\$33.76	\$41.04		
Town of Windsor	Accounting Specialist	\$34.60	\$27.71	\$34.60		
North Marin Water District	Receptionist/Cashier	\$36.21	\$33.47	\$40.69		
City of Yountville	Accounting Technician	\$39.29	\$36.21	\$44.01		

Utilities Supervisor						
HVLCS			\$ 39.59	\$ 48.89	\$ 42.61	\$ 52.31
Town of Windsor	Senior Water System Operator	\$41.06	\$35.20	\$43.96		
Sonoma County Water Agency	Water Agency Maintenance Supervisor	\$42.22	\$33.37	\$45.42		
City of Healdsburg	Utilities Maintenance Superintendent	\$49.18	\$59.05	\$71.77		
City of Santa Rosa	Utility System Supervisor	\$49.73	\$48.77	\$58.09		
City of Yountville	Public Works Supervisor	\$50.70	\$46.73	\$56.80		
City of Vallejo	Asst. Water Distribution Superintendent	\$54.45	\$48.85	\$59.38		
City of Calistoga	Maintenance Superintendent	\$54.29	\$53.56	\$65.10		
North Marin Water District	Water Distribution & Treatment Plant Operator	\$55.93	\$51.69	\$62.83		
Valley of the Moon	Water System Manager	\$63.47	\$63.13	\$76.73		
City of Napa	Water Quality Manager	\$67.99	\$78.18	\$94.45		

Utility Operator II						
HVLCS			\$ 28.82	\$ 35.38	\$ 30.84	\$ 37.23

Clearlake Oaks County water District	Distribution & Collections Operator II	\$33.19	\$22.95	\$33.19
City of Vallejo	Senior Water Distribution Technician	\$34.29	\$30.86	\$37.50
City of Napa	Water Facilities Worker II	\$34.34	\$35.63	\$43.05
City of Santa Rosa	Utilities System Operator II	\$35.44	\$30.76	\$37.41
Sonoma County Water Agency	Water Agency Senior Maintenance Worker	\$36.82	\$32.59	\$39.62
Town of Windsor	Water System Operator II	\$37.24	\$28.96	\$39.87
City of Calistoga	Senior Maintenance Technician	\$37.46	\$36.99	\$44.97
City of Healdsburg	Utility Worker II	\$37.94	\$33.44	\$40.65
City of Yountville	Water System Maintenance Worker II	\$42.74	\$36.34	\$44.17
North Marin Water District	Assistant Water Distribution & Treatment Plant Operator	\$44.91	\$41.51	\$50.46
Valley of the Moon Water District	Water System Operator III	\$46.78	\$47.55	\$57.80

Utility Operator I						
			\$ 23.47	\$ 28.81	\$ 25.11	\$ 30.83

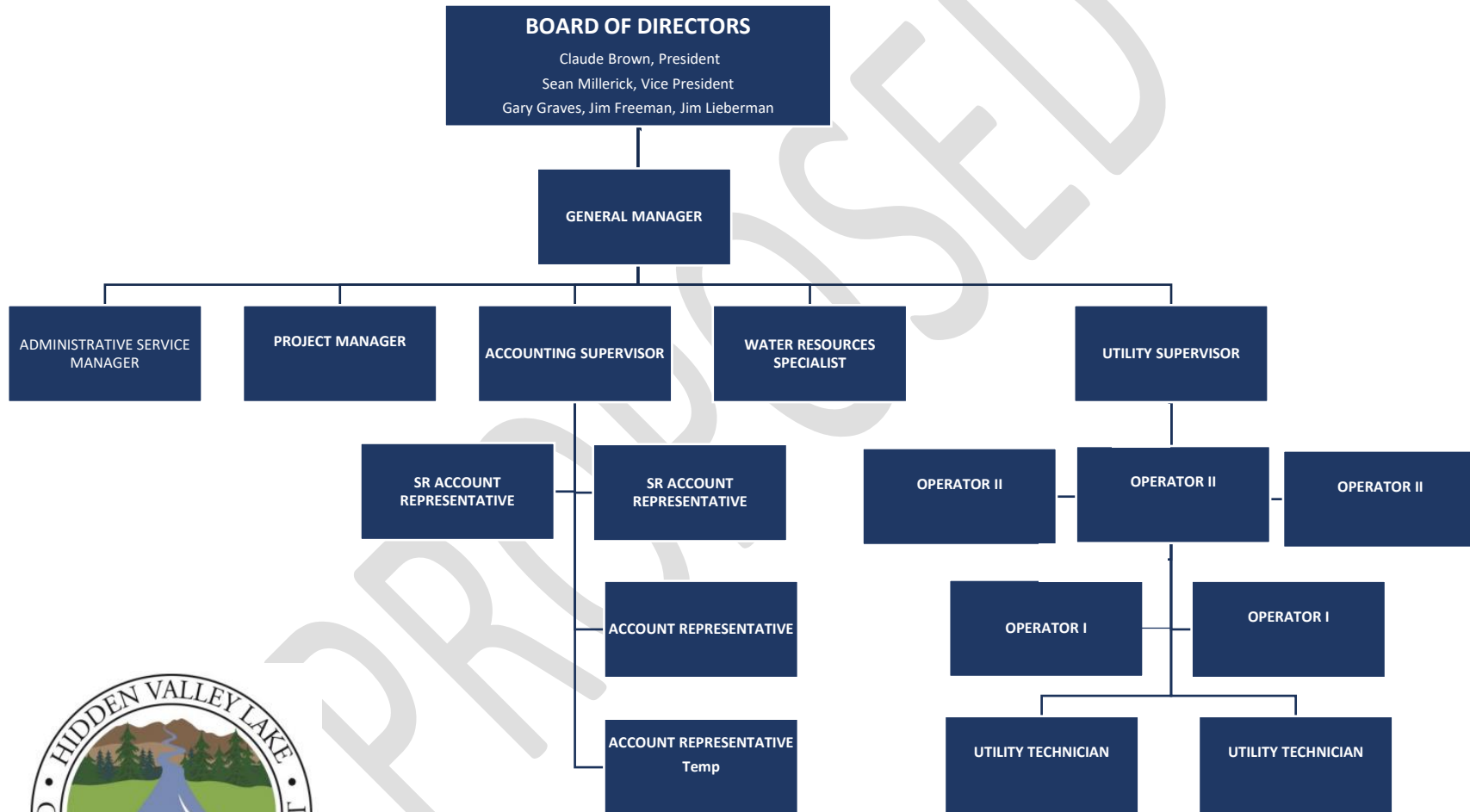
Clearlake Oaks County water District	Distribution & Collections Operator I	\$24.63	\$18.02	\$24.63
City of Vallejo	Water Maintenance Worker I	\$26.14	\$23.56	\$28.64
Sonoma County Water Agency	Water Agency Maintenance Worker II	\$30.94	\$27.38	\$33.29
City of Santa Rosa	Utility Systems Operator I	\$31.19	\$27.05	\$32.93
City of Healdsburg	Utility Worker I	\$32.52	\$28.56	\$34.85
City of Calistoga	Maintenance Technician II	\$33.15	\$31.26	\$38.01
Town of Windsor	Water System Operator I	\$33.78	\$28.96	\$36.16
City of Yountville	Water System Maintenance Worker I	\$35.16	\$29.90	\$36.34
North Marin Water District	Laborer	\$35.86		
City of Napa	Water Service Worker	\$36.76	\$38.16	\$46.10
Valley of the Moon Water District	Water System Operator II	\$42.63	\$43.23	\$52.54

Utility Technician				
--------------------	--	--	--	--

HVLCSD					\$ 18.16	\$ 22.30	\$ 19.43	\$ 23.86
Clearlake Oaks County Water District	Utility Technician	\$17.50	\$16.50	\$20.31				
Sonoma County Water Agency	Water Agency Maintenance Worker I	\$24.87	\$22.02	\$26.76				
City of Vallejo	Water Maintenance worker I	\$26.14	\$23.56	\$28.64				
City of Calistoga	Maintenance Technician I	\$30.07	\$28.36	\$34.47				
City of Napa	Water Facilities I	\$30.21	\$31.35	\$37.88				
City of Yountville	Utility Operator In Training (O.I.T.)	\$31.89	\$27.47	\$33.39				
Town of Windsor	Utility Maintenance Worker I	\$32.16	\$27.57	\$34.44				
Valley of the Moon Water District	Water Field Service Representative	\$32.61	\$33.23	\$40.40				
City of Santa Rosa	Utilities Technician	\$34.85	\$33.49	\$40.70				
North Marin Water District	Laborer	\$35.86	\$33.15	\$40.30				

Water Resource Specialist								
HVLCSD					WRS I			
					\$ 26.77	\$ 32.56	\$ 28.38	\$ 34.84
					WRS II			
					\$ 34.28	\$ 41.67	\$ 36.32	\$ 44.59
City of Calistoga	Water Conservation Specialist	\$28.94	\$17.26	\$20.98				
Sonoma County Water Agency	Water Agency Resource Program Tech I		\$25.51	\$31.02				
	technician II	\$35.44	\$31.37	\$38.14				
City of Napa	Water Conservation Specialist	\$40.45	\$44.07	\$53.22				
City of Santa Rosa	Sustainability Representative	\$45.67	\$43.93	\$53.34				
City of Healdsburg	Public Information & Community Outreach Coordinator	\$46.78	\$41.23	\$50.12				
City of Vallejo	Environmental Services Manager	\$51.09	\$52.52	\$63.84				
Town of Windsor	Environmental Programs Manager (1)	\$51.09	\$49.70	\$62.08				
North Marin Water District	Water Conservation Coordinator	\$70.51	\$65.18	\$79.23				

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT



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

DATE: May 11, 2023

AGENDA ITEM: Discussion: Recommend the authorization of GM to engage NHA Advisors in the pursuit of bond financing.

RECOMMENDATIONS: Authorize NHA Advisors to pursue bond financing

FINANCIAL IMPACT: \$47,500 – 73,500

Paid from proceeds of financing

BACKGROUND:

Water Reliability has been a board priority for a number of years. In support of this priority, staff had identified capital projects that would improve water reliability. Each year since 2018, a funding application was submitted to the Hazard Mitigation Grant Program in hopes of financial assistance for water reliability capital projects. In one year, 2022, the District was awarded funding for all projects; Tank 9 replacement, Generators, Tank 4 replacement and Mainlines planning.

Since then, staff has procured the Design contracts for all four projects and has received a level of Designs Specifications and Estimates (DS & E) from three of the projects; Tank 9, Tank 4, and Generators. Since the date of the initial funding applications, the economy has changed drastically, and each of the project's Opinion of Probable Construct Costs (OPCC) indicated that materials and construction estimates had increased. In conjunction with budget planning for the upcoming fiscal year, planning efforts revealed a need for the financial consulting services of NHA Advisors. Staff felt it prudent to proactively discuss the potential for bond financing to protect the viability of these Water Reliability projects. NHA Advisors subsequently presented a Regulatory Disclosure Letter, complete with a Scope of Work (Exhibit A) and a Compensation Schedule (Exhibit B).

Encl: NHA Advisor's Regulatory Disclosure Letter, Expense tracking forecast

May 3, 2023

Dennis White
General Manager
Hidden Valley Lake Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467

RE: Hidden Valley Lake Community Services District 2023 Revenue Bonds – Regulatory Disclosure Letter

Dear Dennis,

NHA Advisors, LLC (“NHA Advisors”) is required to send this Regulatory Disclosure Letter per Municipal Securities Rulemaking Board (“MSRB”) rules. This letter specifies the terms and details of the work that NHA Advisors will perform for the Hidden Valley Lake Community Services District (the “District”) relating to the above referenced project (the “Project”). Additionally, this letter provides certain duties and disclosures that municipal advisors must present to all clients prior to beginning work on a municipal transaction.

Scope of Municipal Advisory Activities to be Performed

A detailed Scope of Services can be found in Exhibit A.

Independent Registered Municipal Advisor (“IRMA”)

If acting in the capacity of an Independent Registered Municipal Advisor (“IRMA”), with regard to the IRMA exemption of the U. S. Securities and Exchange Commission (“SEC”) Rule, NHA Advisors will review all third-party recommendations submitted to NHA Advisors in writing by the District.

Term of the Project

The Project will commence on May 2, 2023 and end the earlier of June 30, 2024 or upon closing of the transaction, unless the term of the Project is otherwise terminated or extended. Any extensions must be mutually agreed upon by all parties in writing.

Termination of NHA Advisors’ Role on Project

The District may terminate NHA Advisors’ role on the Project at any time and without cause upon written notification to NHA Advisors.

In the event of termination, NHA Advisors shall be entitled to compensation for services performed to the effective date of termination. The District, however, may condition payment of such compensation upon NHA Advisors delivering to the District any or all documents, photographs, computer software, video and

audio tapes, and other materials provided to NHA Advisors or prepared by or for NHA Advisors or the District in connection with NHA Advisors' work on the Project.

NHA Advisors may terminate upon 45 days' written notice to the District and shall include in such notice the reasons for termination.

Compensation and Out-of-Pocket Expenses

A detailed proposal for compensation and expenses can be found in Exhibit B.

Fiduciary Duty

NHA Advisors is registered as a Municipal Advisor with the SEC and MSRB. As such, NHA Advisors has a fiduciary duty to the District and must provide both a Duty of Care and a Duty of Loyalty that entail the following.

Duty of Care:

- a) exercise due care in performing its municipal advisory activities
- b) possess the degree of knowledge and expertise needed to provide the District with informed advice
- c) make a reasonable inquiry as to the facts that are relevant to the District's determination as to whether to proceed with a course of action or that form the basis for any advice provided to the District; and
- d) undertake a reasonable investigation to determine that NHA Advisors is not forming any recommendation on materially inaccurate or incomplete information; NHA Advisors must have a reasonable basis for:
 - i. any advice provided to or on behalf of the District
 - ii. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by the District, any other party involved in the municipal securities transaction or municipal financial product, or investors in the District securities; and
 - iii. any information provided to the District or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

NHA Advisors must deal honestly and with the utmost good faith with the District and act in the District's best interests without regard to the financial or other interests of NHA Advisors. NHA Advisors will eliminate or provide full and fair disclosure (included herein) to the District about each material conflict of interest (as applicable). NHA Advisors will not engage in municipal advisory activities with the District as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in the District's best interest.

Conflicts of Interest and Other Matters Requiring Disclosures

As of the commencement date of the Project, there are no actual or potential material conflicts of interest, other than those potential conflicts noted below, that NHA Advisors is aware of that might impair its ability to render unbiased and competent advice or to fulfill its fiduciary duty. If NHA Advisors becomes aware

of any material potential conflict of interest that arises after this disclosure, NHA Advisors will disclose the detailed information in writing to the District in a timely manner.

Pursuant to MSRB Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of NHA Advisors and its associated persons.

The following are potential conflicts of interest to be considered.

- NHA Advisors represents that in connection with the issuance of municipal securities, NHA Advisors may receive compensation from the District for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, NHA Advisors hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding NHA Advisors' ability to provide unbiased advice to enter into such transaction. The contingent fee arrangement creates an incentive for NHA Advisors to recommend unnecessary financings or financings that are disadvantageous to the District, or to advise the District to increase the size of the issue. This potential conflict of interest will not impair NHA Advisors' ability to render unbiased and competent advice or to fulfill its fiduciary duty to the District.
- NHA Advisors' fees under this potential agreement may be a fixed amount established at the outset of this potential agreement. The amount is usually based upon an analysis by the District and NHA Advisors of, among other things, the expected duration and complexity of the transaction and the scope of services to be performed by NHA Advisors. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, NHA Advisors may suffer a loss. Thus, NHA Advisors may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives. This conflict of interest will not impair NHA Advisors' ability to render unbiased and competent advice or to fulfill its fiduciary duty to the District.
- The fee paid to NHA Advisors increases the cost of investment to the District. The increased cost occurs from compensating NHA Advisors for municipal advisory services provided.
- NHA Advisors serves a wide variety of other clients that may, from time to time, have interests that could have a direct or indirect impact on the interests of another NHA Advisors client. For example, NHA Advisors serves as municipal advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to the District. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, NHA Advisors could potentially face a conflict of interest arising from these competing client interests. NHA Advisors fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with the District.
- Gerald Craig Hill, the Managing Principal of NHA Advisors is currently serving as an outside director for the HdL Companies based in Diamond Bar, CA. HdL Companies is a software and professional services consulting company providing revenue data and collections information to local governments, potentially including NHA Advisors' clients. HdL Companies have affiliates including, but not limited to, HdL Coren & Cone. From time to time, NHA Advisors utilizes the services of HdL Coren & Cone for its clients. NHA Advisors is mindful of this conflict of interest and fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith when this situation arises.

- NHA Advisors does not have any affiliate that provides any advice, service, or product to or on behalf of the District that is directly or indirectly related to the municipal advisory activities to be performed by NHA Advisors.
- NHA Advisors has not made any payments directly or indirectly to obtain or retain NHA Advisors' municipal advisory business.
- NHA Advisors has not received any payments from third parties to enlist NHA Advisors' recommendation to the District of its services, any municipal securities transaction, or any municipal finance product.
- NHA Advisors has not engaged in any fee-splitting arrangements involving NHA Advisors and any provider of investments or services to the District.
- NHA Advisors does not have any legal or disciplinary event that is material to the District's evaluation of the municipal advisory or the integrity of its management or advisory personnel.
- NHA Advisors does not act as principal in any of the transaction(s) related to this potential agreement.

Legal Events and Disciplinary History

NHA Advisors does not have any legal events and disciplinary history on its Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The District may electronically access NHA Advisors' most recent Form MA and each most recent Form MA-I filed with the Commission at the following website:

www.sec.gov/edgar/searchedgar/companysearch.html

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC.

Recommendations

If NHA Advisors makes a recommendation of a municipal securities transaction or municipal financial product or if the review of a recommendation of another party is requested in writing by the District and is within the scope of the engagement, NHA Advisors will determine, based on the information obtained through reasonable diligence of NHA Advisors whether a municipal securities transaction or municipal financial product is suitable for the District. In addition, NHA Advisors will inform the District of:

- the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation
- the basis upon which NHA Advisors reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the District; and
- whether NHA Advisors has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the District objectives.

If the District elects a course of action that is independent of or contrary to the advice provided by NHA Advisors, NHA Advisors is not required on that basis to disengage from the District.

Municipal Securities Rulemaking Board Rule G-10 Disclosure

Pursuant to MSRB Rule G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal entity and obligated person clients which include the following:

- NHA Advisors is currently registered as a Municipal Advisor with the SEC and MSRB.
- Within the MSRB website at www.msrb.org, the District may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

Record Retention

Pursuant to the SEC record retention regulations, NHA Advisors is required to maintain, in writing, all communication and created documents between NHA Advisors and the District for five (5) years.

If there are any questions regarding the above, please do not hesitate to contact NHA Advisors.

Sincerely,



Craig Hill, Managing Principal
NHA Advisors, LLC

EXHIBIT A

SCOPE OF SERVICES MUNICIPAL ADVISORY SERVICES

The scope of work will generally include, but may not be limited to, the following services:

◆ Project Management

- Manage financing process, including assembly of the financing team and assignment of tasks for all parties involved in the financing.
- Provide information and advice on the timing of the financing process and develop timeline (schedule) of tasks.
- Upon request, work with District staff to solicit and select a registered broker-dealer (underwriter or placement agent), bond/disclosure counsel, trustee, or other consultants that are required as part of financing process. Provide recommendation(s) and negotiate preferred terms and fees for said consultant(s).

◆ Quantitative Analysis and Financial Structuring

- Evaluate and advise the District on the financing structure and method of sale, including the financing terms, call provisions, and covenants.
- Analyze credit enhancement options (bond insurance and reserve surety bond policies).
- Meetings or conference calls with credit enhancement or insurance companies to discuss the transaction, as necessary.

◆ Project Implementation

- Coordinate the efforts of bond counsel, disclosure counsel, and/or any other legal counsel to prepare the financing documents for approval by the District Board.
- Review and provide comments on financing documents to ensure consistency with the financing plan.
- Upon request, make presentations or attend meetings with the District Board or stakeholders to answer questions about the financing and process.
- Work with selected financing partner or funding source to determine optimal bond structure, including serial/term bonds, premium/discount bonds, and redemption provisions.
- If a public offering method of sale is utilized:
 - Coordinate preparation of a comprehensive credit presentation to the rating services and bond insurance companies, if applicable.

- Work with disclosure counsel to prepare, review, provide comments, and print the preliminary and final official statements.
- If completed as a negotiated sale, monitor the underwriter's sales efforts and assist the District with the negotiation of underwriting spreads and interest rates for the proposed financing.
- If completed as a negotiated sale, monitor the underwriter's sales efforts and assist the District with pricing negotiations.
- If completed as a competitive sale, engage a nationally recognized firm to widely distribute the offering documents to potential investors and establish a bidding platform.
- Assist with the solicitation of an investment advisor to coordinate investment of bond proceeds and/or accounts, as necessary.
- If a private placement method of sale is utilized:
 - Assist with the preparation of a credit package for potential investors.
 - If a placement agent has been engaged, oversee placement agent's solicitation process, assist with the selection of the financing provider, and assist with the negotiation of terms, as necessary.
 - If no placement agent has been engaged for a privately placed loan (non-municipal security), upon request, NHA Advisors will solicit bids from potential investors and assist with the selection of the financing provider and negotiation of terms.
 - Manage bond or loan pricing and final financing structure (debt service and bond terms).
- Work with bond counsel to finalize documents for execution by the District
- Prepare or coordinate preparation of a closing memorandum outlining a detailed flow of funds at the time of closing.

EXHIBIT B

COMPENSATION SCHEDULE

For work described in the Scope of Services, compensation will be contingent on completion of the financing and is expected to be paid from proceeds of the transaction at the time of closing. The fee for these services is based on several factors, including the method of sale, financing structure, complexity, funding source and time required to manage the financing process.

Base Municipal Advisory Services

The transaction is expected to utilize one of the following methods of sale: (1) private placement with a private party or bank (requiring no public offering disclosure document) or (2) negotiated public offering with a pre-selected underwriter. Based on the method of sale, NHA Advisors will receive a fee for services as follows.

Method of Sale	Bond, Loan or Other Debt Financing Fee
Private Placement	\$47,500
Public Offering	\$57,500

Additional Services

Credit Rating Process (as Needed) – For services related to a credit rating process, NHA Advisors will receive a fee for services as follows.

Credit Rating Process	Fee
Long-Term Financing	\$7,500

In-Person Meetings (Upon Request) – NHA Advisors will be reimbursed \$1,500 for each in-person meeting. NHA Advisors will participate on conference calls and virtual meetings at no additional cost to the District.

Request for Proposals (Upon Request) – If the District has not engaged consultants to provide certain services required as part of financing process, at the District’s direction, NHA Advisors will undertake the solicitation of one or more of these parties for the fees outlined in the following rate table.

Request for Proposal Process	Fee
Broker-Dealer (Underwriter/Placement Agent)	\$5,000
Bond/Disclosure Counsel	\$2,500
Trustee	\$1,000

Expenses (Out-of-Pocket)

All expenses will be billed directly at cost to the District. Expenses will be limited to those necessary for completion of the project.

Reliable Water Supply

Project	Q1 23 Expenses	Reimbursements June 2023	Q2 23 Expenses
Tank 4	\$ 96,825.38	\$ 67,492.69	\$ 71,004.37
Tank 9	\$ 61,338.52	\$ 43,280.93	\$ 183,000.00
Generators	\$ 2,963.53	\$ 2,292.81	\$ 226,500.00
Mainline	\$ 31,537.91	\$ 23,313.44	\$ 73,500.00
AMI	\$ 191,436.96		

Disaster Mitigation

SCADA	\$ -		\$ 25,000.00

Vehicles & Equipment

C. Truck&S. Steer	\$ 45,000.00		
	\$ 429,102.30	\$ 136,379.86	\$ 579,004.37
\$ 1,831,436.96	\$ 1,511,700.00	\$ 1,648,079.86	\$ 1,069,075.49

Reliable Water Supply

Reimbursements Sept 23	Project	Q3 23 Expenses	FEMA Reimbursements December 23	DWR reimbursement	Q4 23 Expenses
\$ 99,211.77	Tank 4	\$ 96,000.00	\$ 66,816.09		0
\$ 125,533.26	Tank 9	\$ 301,705.00	\$ 205,648.45	\$ 60,341.00	\$ 710,505.00
\$ 152,867.12	Generators	\$ 40,500.00	\$ 27,333.86		\$ 576,060.00
\$ 49,605.89	Mainline	\$ 73,500.00	\$ 49,605.89		\$ 73,500.00
	AMI	\$ 191,436.96			0

Disaster Mitigation

	SCADA	\$ 40,000.00			
	Shutoff valve (2)				

Vehicles & Equipment

	Ranger				
	Crane				
\$ 427,218.03		\$ 743,141.96	\$ 409,745.28		\$ 1,360,065.00
\$ 1,496,293.52	\$ 1,069,075.49	\$ 963,151.56	\$ 1,372,896.84		\$ 222,831.84

Reliable Water Supply

Project	Reimbursements March 24	DWR Reimbursement	Q1 24 Expenses	Reimbursements June 24	DWR Reimbursement	Q2 24 Expenses
Tank 4			0			\$ 200,000.00
Tank 9	\$ 481,551.66	\$ 142,101.00	\$ 1,017,105.00	\$ 288,479.07	\$ 203,421.00	\$ 1,116,405.00
Generators	\$ 388,788.65		\$ 892,360.00	\$ 602,262.69		\$ 433,460.00
Mainline	\$ 49,605.89		\$ 73,500.00	\$ 49,605.89		\$ 73,500.00
AMI						

Disaster Mitigation

SCADA						

Vehicle & Equipment

Ranger						
Crane						
	\$ 1,062,047.20		\$ 1,982,965.00	\$ 1,143,768.64		\$ 1,823,365.00
	\$ 1,284,879.04		\$ (488,085.96)	\$ 655,682.68		\$ (957,682.32)



Technical Memorandum

April 26, 2023

To	Dennis White, HVLCSD Alyssa Gordon, HVLCSD	Contact No.	707-267-2255
Copy to	Ryan Crawford, PG Rebecca Crow, PE Steve McHaney, PE	Email	Michelle.davidson@ghd.com
From	Michelle Davidson	Project No.	12586063
Project Name	HVLCSD Water Storage Tank Reliability Project & Backup Power Reliability Project		
Subject	HVLCSD May 2023 Project Financial Status Update		

1. Introduction

This memo provides the Hidden Valley Lake Community Services District (HVLCSD) Board an update on the status of the Water Storage Tank Reliability Project (Tank 9 Project) and Backup Power Reliability Project (BPR Project) for financial meetings and the upcoming Board meeting.

1.1 Summary of the Tank 9 Project

The District is taking critical steps to ensure the operability and functionality of its water system by replacing an existing water tank with two new tanks. The design includes two (2) new 250,000-gallon bolted steel water tanks that will replace the District’s existing redwood 150,000-gallon Unit 9 Tank. The Project has been made possible by State and Federal grant funds provided by the Department of Water Resource through the local Regional Water Management Plan Group, and through CalOES using FEMA HMGP funds.

1.1.1 Project Update

The HVLCSD is currently under contract with GHD for the design phase of the Project and efforts are underway. GHD provided the District with the 90% Design Package in April of 2023 and the District has since provided comments. GHD is working to incorporate client comments, and is working to complete the 100% design package. Included with the 90% design submission was the 90% design plans, specifications, and the 90% cost estimate.

1.1.2 Financial Update

It was identified during review of previous submittals that the anticipated project cost exceeds the allocated grant dollars for the project. Given this, GHD has been working with HVLCSD to come up with cost control methodologies, and to pursue additional potential funding sources. GHD has recommended a proposed bidding strategy that includes additive bid items to allow a menu of options for awarding project elements at the time of

This Technical Memorandum is provided as an interim output under our agreement with . It is provided to foster discussion in relation to technical matters associated with the project and should not be relied upon in any way.

bidding based on the actual bid costs. The proposed cost control methodologies will allow for the District to implement the base bid project regardless of the outcome of the additional fund request. In addition, we have also recommended proceeding with submitting a Drinking Water State Revolving Fund (DWSRF) Construction Funding Application requesting additional funds to cover additional anticipated costs.

1.1.2.1 Proposed Bidding Strategy

Given the construction cost environment over the last several years, the accuracy of cost estimates has varied widely depending on many factors including location, type of project, how much work is out to bid in an area, the types of materials used in a project, rates of inflation, supply chain issues, number of bidders, and many other factors. Due to these issues and the potential that the low bid could come in above the available funding, we recommend that the District bid the project with the basic site work, piping, and the construction of Tank No. 9A as the Base Bid, and the demolition of the existing tank and the construction of Tank No. 9B as additive bid item items. This will allow the District greater flexibility in managing the scope of construction if bids come in too high to award all project elements.

1.1.2.2 DWSRF Construction Funding Application

Per previous recommendations provided to HVLCSO, the District proceeded with preparing a DWSRF construction funding application for the Tank 9 Project. HVLCSO contracted with GHD to provide a stamped engineering report, which is required to be submitted with the DWSRF application, and to review the full application. Upon a preliminary review of the overall application, and supplemental budget considerations factoring in additional projects, GHD recommends increasing the scope of the DWSRF application to also include the Tank 4 project, BPR Project, Mainline, AMI, and SCADA projects, all of which likely need additional implementation funds. Additional funding can be used as match dollars for some other types of funding and can provide additional project funding needed for the other related projects.

GHD is currently working to update the DWSRF Construction Funding Application and anticipates providing a draft to HVLCSO for review by May 12, 2023. Once the application is reviewed by the District, the revised application can be uploaded to the grants portal by the District.

1.1.2.3 DWSRF Application and Schedule

Since the timeline of the DWSRF application review and possible award are not known at this time, GHD has included contract language in the front end of the specifications to allow for the holding of bids for three hundred and sixty-five (365) days after the actual date of the opening thereof and Contract Price in the Agreement Between Owner and Contractor to be escalated above the Bid Price. The escalation of cost shall be based on the change in the Construction Cost Index for the City of San Francisco (CCI) as updated monthly by Engineering News-Record (ENR), from 60 days after the date of bid opening to the date of the Notice of Award. If the CCI on the date of the Notice of Award is higher than the CCI 60 days after the date of the bid opening, the contractor shall be entitled to the Contract Price being escalated above the Total Bid Price commensurate with the increase in the CCI. Cost increases shall be allocated on an equal percentage basis to each awarded line item in the Bid Schedule(s). For example, if the CCI 60 days after the bid opening is 15,000, and the CCI on the date of the Notice of Award is 15,750 (a 5% increase over 15,000), then the cost for each awarded item in the Bid Schedule(s) shall be increased by 5%. The cost escalation clause will allow HVLCSO to delay the award of the project if the DWSRF grant application request is still under State review.

1.2 Summary of the BPR Project

. The District has seven water storage tanks and four wells, which provide water to the residents in Hidden Valley Lake. The BPR project includes emergency power generation at the Water Treatment Plant Site, and at

the Greenridge Booster Pump Station. The Project has been made possible by Federal grant funds provided through CalOES using FEMA HMGP funds, the District has been planning to provide District match dollars to meet the 25% match requirement.

1.2.1 Project Update

The HVLCSD is currently under contract with GHD for the design phase of the Project and efforts are underway. GHD provided the District with the 30% Design Package in April of 2023 and the District has since provided comments. GHD is working to incorporate client comments, and is working to complete the 60% design package, to be submitted May 17, 2023. Included with the 30% design submission was the 30% design plans, technical specification table of contents, and draft Basis of Design Report, which included a 30% cost estimate.

The RFP for the project included the design of a retaining wall at the Greenridge Booster Pump Station. Upon the development of the 30% design, it was determined that a retaining wall will not be required, and the site can accommodate a generator slab with site grading improvements. Elimination of the retaining wall will have modest cost savings.

1.2.2 Financial Update

The cost estimate provided with the 30% design submission was higher than initially budgeted by Coastland Engineering during the preliminary phases of the project. The previous cost estimate was for the purposes of grant application submission and since that time there have been significant cost escalations. . Also, the initial HMGP funding secured for the project requires a 25% match. The District initially planned to provide the match funding requirement out of District reserve funds. GHD recommended expanding the scope of the DWSRF application noted in section 1.1.2.1 above to include match dollars and additional project financing for the BPR project.

1.2.2.1 Generator Procurement

From recent bidding and equipment procurement processes, GHD has determined that material costs for generators have almost doubled in the last several years. Material costs have become a major factor when planning future projects as the cost of raw manufactured goods continues to increase during this period of higher inflation. One strategic option to enable cost control is to have the District procure the generators directly. This eliminates contractor mark-ups on expensive equipment. Start-up and testing of the procured generators by the low-bid contractor will be required and stated in the bid documents for the project. This can be accomplished by identifying the generator requirements early in the design process and developing a Request for Quote package so the District can procure the generators early. This can also help streamline project implementation because major equipment can have long lead times.

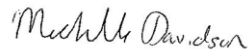
While GHD's approach will save time compared to more traditional procurement approach, please note that GHD is not in control of material availability and cannot guarantee lead times on generators.

With the 30% design being completed, GHD recommends the District proceed with authorizing GHD to provide a Recommendation for Generator Procurement Memorandum that includes the recommendations for generator procurement.

1.3 Conclusion

GHD will continue working with the District to proceed with the multi-pronged approach to implementing successful construction projects using the cost control methodologies listed above.

Regards,



Michelle Davidson
Project Manager



Summary of Benefits

PRISM/Small Group Program
Effective January 1, 2023
PPO Plan

ASO PPO 80/50 Gold

This Summary of Benefits shows the amount you will pay for Covered Services under this Claims Administrator benefit plan. It is only a summary and it is included as part of the Benefit Booklet.¹ Please read both documents carefully for details.

Provider Network:

Full PPO Network

This Plan uses a specific network of Health Care Providers, called the Full PPO provider network. Providers in this network are called Participating Providers. You pay less for Covered Services when you use a Participating Provider than when you use a Non-Participating Provider. You can find Participating Providers in this network at blueshieldca.com.

Calendar Year Deductibles (CYD)²

A Calendar Year Deductible (CYD) is the amount a Member pays each Calendar Year before Claims Administrator pays for Covered Services under the Plan. The Claims Administrator pays for some Covered Services before the Calendar Year Deductible is met, as noted in the Benefits chart below.

When using a Participating³ or Non-Participating⁴ Provider

Calendar Year medical Deductible	<i>Individual coverage</i>	\$500
	<i>Family coverage</i>	\$500: individual
		\$1,000: Family

Calendar Year Out-of-Pocket Maximum⁵

An Out-of-Pocket Maximum is the most a Member will pay for Covered Services each Calendar Year. Any exceptions are listed in the Notes section at the end of this Summary of Benefits.

No Annual or Lifetime Dollar Limit

Under this Plan there is no annual or lifetime dollar limit on the amount Claims Administrator will pay for Covered Services.

When using any combination of Participating³ or Non-Participating⁴ Providers

<i>Individual coverage</i>	\$2,000
<i>Family coverage</i>	\$2,000: individual
	\$4,000: Family

Blue Shield of California is an independent member of the Blue Shield Association

Benefits⁶

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
Preventive Health Services⁷				
Preventive Health Services	\$0		Not covered	
California Prenatal Screening Program	\$0		\$0	
Physician services				
Primary care office visit	\$20/visit		50%	✓
Specialist care office visit	\$20/visit		50%	✓
Physician home visit	20%	✓	50%	✓
Physician or surgeon services in an Outpatient Facility	20%	✓	50%	✓
Physician or surgeon services in an inpatient facility	20%	✓	50%	✓
Other professional services				
Other practitioner office visit <i>Includes nurse practitioners, physician assistants, and therapists.</i>	\$20/visit		50%	✓
Acupuncture services <i>Combined with chiropractic services, up to 26 visits per Member, per Calendar Year.</i>	20%	✓	20%	✓
Chiropractic services <i>Combined with acupuncture services, up to 26 visits per Member, per Calendar Year.</i>	20% Subject to a Benefit maximum of \$50/member /visit	✓	50% Subject to a Benefit maximum of \$25/member /visit	✓
Teladoc consultation	\$20/consult		Not covered	
Family planning				
• Counseling, consulting, and education	\$0		Not covered	
• Injectable contraceptive	\$0		Not covered	
• Diaphragm fitting	\$0		Not covered	
• Intrauterine device (IUD)	\$0		Not covered	
• Insertion and/or removal of intrauterine device (IUD)	\$0		Not covered	
• Implantable contraceptive	\$0		Not covered	
• Tubal ligation	\$0		Not covered	
• Vasectomy	20%	✓	Not covered	
Podiatric services	\$20/visit		50%	✓

Benefits⁶

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
Medical nutrition therapy, not related to diabetes	20%	✓	50%	✓
Pregnancy and maternity care				
Physician office visits: prenatal and postnatal	20%	✓	50%	✓
Physician services for pregnancy termination	20%	✓	Not covered	
Emergency Services				
Emergency room services <i>If admitted to the Hospital, this payment for emergency room services does not apply. Instead, you pay the Participating Provider payment under Inpatient facility services/ Hospital services and stay.</i>	\$100/visit plus 20%	✓	\$100/visit plus 20%	✓
Emergency room Physician services	20%	✓	20%	✓
Urgent care center services	\$20/visit		50%	✓
Ambulance services <i>This payment is for emergency or authorized transport.</i>	20%	✓	20%	✓
Outpatient Facility services				
Ambulatory Surgery Center	10%		50% Subject to a Benefit maximum of \$350/day	✓
Outpatient Department of a Hospital: surgery	20%	✓	50% Subject to a Benefit maximum of \$350/day	✓
Outpatient Department of a Hospital: treatment of illness or injury, radiation therapy, chemotherapy, and necessary supplies	20%	✓	50% Subject to a Benefit maximum of \$350/day	✓
Inpatient facility services				
Hospital services and stay	20%	✓	50% Subject to a Benefit maximum of \$600/day	✓
Transplant services <i>This payment is for all covered transplants except tissue and kidney. For tissue and kidney transplant services, the payment for Inpatient facility services/ Hospital services and stay applies.</i>				
• Special transplant facility inpatient services	20%	✓	Not covered	

Benefits⁶

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
<ul style="list-style-type: none"> Physician inpatient services 	20%	✓	Not covered	
Bariatric surgery services, designated California counties <i>This payment is for bariatric surgery services for residents of designated California counties. For bariatric surgery services for residents of non-designated California counties, the payments for Inpatient facility services/ Hospital services and stay and Physician inpatient and surgery services apply for inpatient services; or, if provided on an outpatient basis, the Outpatient Facility services and outpatient Physician services payments apply.</i>				
Inpatient facility services	20%	✓	Not covered	
Outpatient Facility services	20%	✓	Not covered	
Physician services	20%	✓	Not covered	
Diagnostic x-ray, imaging, pathology, and laboratory services <i>This payment is for Covered Services that are diagnostic, and non-Preventive Health Services. For the payments for Covered Services that are considered Preventive Health Services, see Preventive Health Services.</i>				
Laboratory services <i>Includes diagnostic Papanicolaou (Pap) test.</i>				
<ul style="list-style-type: none"> Laboratory center 	\$0		50%	✓
<ul style="list-style-type: none"> Outpatient Department of a Hospital 	\$25/visit plus 20%	✓	50% Subject to a Benefit maximum of \$350/day	✓
X-ray and imaging services <i>Includes diagnostic mammography.</i>				
<ul style="list-style-type: none"> Outpatient radiology center 	\$0		50%	✓
<ul style="list-style-type: none"> Outpatient Department of a Hospital 	\$25/visit plus 20%	✓	50% Subject to a Benefit maximum of \$350/day	✓

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
<p>Other outpatient diagnostic testing</p> <p><i>Testing to diagnose illness or injury such as vestibular function tests, EKG, ECG, cardiac monitoring, non-invasive vascular studies, sleep medicine testing, muscle and range of motion tests, EEG, and EMG.</i></p> <ul style="list-style-type: none"> Office location \$0 Outpatient Department of a Hospital \$25/visit plus 20% 			50% 50% Subject to a Benefit maximum of \$350/day	✓ ✓
<p>Radiological and nuclear imaging services</p> <p><i>This payment is for Covered Services that are diagnostic radiological procedures, such as CT scans, MRIs, MRAs, and PET scans.</i></p> <ul style="list-style-type: none"> Outpatient radiology center 20% Outpatient Department of a Hospital \$100/visit plus 20% 		✓ ✓	50% Subject to a Benefit maximum of \$800/visit 50% Subject to a Benefit maximum of \$800/visit	✓ ✓
<p>Rehabilitative and Habilitative Services</p> <p><i>Includes physical therapy, occupational therapy, and respiratory therapy.</i></p> <ul style="list-style-type: none"> Office location 20% Outpatient Department of a Hospital 20% 		✓ ✓	50% 50% Subject to a Benefit maximum of \$350/day	✓ ✓
<p>Speech Therapy services</p> <ul style="list-style-type: none"> Office location 20% Outpatient Department of a Hospital 20% 		✓ ✓	50% 50% Subject to a Benefit maximum of \$350/day	✓ ✓
<p>Durable medical equipment (DME)</p> <ul style="list-style-type: none"> DME 20% Breast pump \$0 Orthotic equipment and devices 20% 		✓ ✓	Not covered Not covered 50%	✓ ✓

Benefits⁶

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
Prosthetic equipment and devices	20%	✓	50%	✓
Home health care services <i>Up to 100 visits per Member, per Calendar Year, by a home health care agency. All visits count towards the limit, including visits during any applicable Deductible period. Includes home visits by a nurse, Home Health Aide, medical social worker, physical therapist, speech therapist, or occupational therapist, and medical supplies.</i>	20%	✓	Not covered	
Home infusion and home injectable therapy services Home infusion agency services <i>Includes home infusion drugs, medical supplies, and visits by a nurse.</i>	20%	✓	Not covered	
Hemophilia home infusion services <i>Includes blood factor products.</i>	20%	✓	Not covered	
Skilled Nursing Facility (SNF) services <i>Up to 100 days per Member, per benefit period, except when provided as part of a Hospice program. All days count towards the limit, including days during any applicable Deductible period and days in different SNFs during the Calendar Year.</i>				
Freestanding SNF	20%	✓	20% 50%	✓
Hospital-based SNF	20%	✓	Subject to a Benefit maximum of \$600/day	✓
Hospice program services Pre-Hospice consultation Routine home care 24-hour continuous home care Short-term inpatient care for pain and symptom management Inpatient respite care	20% 20% 20% 20% 20%	✓ ✓ ✓ ✓ ✓	Not covered Not covered Not covered Not covered Not covered	
Other services and supplies Diabetes care services <ul style="list-style-type: none"> • Devices, equipment, and supplies • Self-management training • Medical nutrition therapy 	20% \$20/visit \$20/visit	✓ ✓	50% 50% 50%	✓ ✓ ✓

Benefits⁶

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
Dialysis services	20%	✓	50% Subject to a Benefit maximum of \$300/day	✓
PKU product formulas and special food products	20%	✓	Not covered	
Allergy serum billed separately from an office visit	20%	✓	50%	✓

Mental Health and Substance Use Disorder Benefits

Your payment

	When using a Participating Provider ³	CYD ² applies	When using a Non-Participating Provider ⁴	CYD ² applies
Outpatient services				
Office visit, including Physician office visit	\$20/visit		50%	✓
Teladoc mental health	\$20/consult		Not covered	
Intensive outpatient care	\$0	✓	50%	✓
Behavioral Health Treatment in an office setting	Not covered		Not covered	
Behavioral Health Treatment in home or other non-institutional setting	Not covered		Not covered	
Office-based opioid treatment	\$0	✓	50%	✓
Partial Hospitalization Program	\$0	✓	50% Subject to a Benefit maximum of \$350/day	✓
Psychological Testing	\$0	✓	50%	✓
Inpatient services				
Physician inpatient services	20%	✓	50%	✓
Hospital services	20%	✓	50% Subject to a Benefit maximum of \$600/day	✓
Residential Care	20%	✓	50% Subject to a Benefit maximum of \$600/day	✓

Prior Authorization

The following are some frequently-utilized Benefits that require prior authorization:

- Radiological and nuclear imaging services
- Outpatient mental health services, except office visits and office-based opioid treatment
- Inpatient facility services
- Hospice program services

Please review the Benefit Booklet for more about Benefits that require prior authorization.

Notes

1 Benefit Booklet:

The Benefit Booklet describes the Benefits, limitations, and exclusions that apply to coverage under this Plan. Please review the Benefit Booklet for more details of coverage outlined in this Summary of Benefits. You can request a copy of the Benefit Booklet at any time.

Capitalized terms are defined in the Benefit Booklet. Refer to the Benefit Booklet for an explanation of the terms used in this Summary of Benefits.

2 Calendar Year Deductible (CYD):

Calendar Year Deductible explained. A Calendar Year Deductible is the amount you pay each Calendar Year before the Claims Administrator pays for Covered Services under the Plan.

If this Plan has any Calendar Year Deductible(s), Covered Services subject to that Deductible are identified with a check mark (✓) in the Benefits chart above.

Covered Services not subject to the Calendar Year medical Deductible. Some Covered Services received from Participating Providers are paid by the Claims Administrator before you meet any Calendar Year medical Deductible. These Covered Services do not have a check mark (✓) next to them in the "CYD applies" column in the Benefits chart above.

This Plan has a combined Participating Provider and Non-Participating Provider Calendar Year Deductible.

Family coverage has an individual Deductible within the Family Deductible. This means that the Deductible will be met for an individual with Family coverage who meets the individual Deductible prior to the Family meeting the Family Deductible within a Calendar Year.

3 Using Participating Providers:

Participating Providers have a contract to provide health care services to Members. When you receive Covered Services from a Participating Provider, you are only responsible for the Copayment or Coinsurance, once any Calendar Year Deductible has been met.

Teladoc. Teladoc mental health and substance use disorder consultations are provided through Teladoc.

"Allowable Amount" is defined in the Benefit Booklet. In addition:

- Coinsurance is calculated from the Allowable Amount.
-

4 Using Non-Participating Providers:

Non-Participating Providers do not have a contract to provide health care services to Members. When you receive Covered Services from a Non-Participating Provider, you are responsible for:

- the Copayment or Coinsurance (once any Calendar Year Deductible has been met), and
- any charges above the Allowable Amount.

“Allowable Amount” is defined in the Benefit Booklet. In addition:

- Coinsurance is calculated from the Allowable Amount, which is subject to any stated Benefit maximum.
 - Charges above the Allowable Amount do not count towards the Out-of-Pocket Maximum, and are your responsibility for payment to the provider. This out-of-pocket expense can be significant.
-

5 Calendar Year Out-of-Pocket Maximum (OOPM):

Calendar Year Out-of-Pocket Maximum explained. The Out-of-Pocket Maximum is the most you are required to pay for Covered Services in a Calendar Year. Once you reach your Out-of-Pocket Maximum, the Claims Administrator will pay 100% of the Allowable Amount for Covered Services for the rest of the Calendar Year.

Your payment after you reach the Calendar Year OOPM. You will continue to pay all charges for services that are not covered and charges above the Allowable Amount.

Any Deductibles count towards the OOPM. Any amounts you pay that count towards the medical Calendar Year Deductible also count towards the Calendar Year Out-of-Pocket Maximum.

This Plan has a combined Participating Provider and Non-Participating Provider OOPM.

Family coverage has an individual OOPM within the Family OOPM. This means that the OOPM will be met for an individual with Family coverage who meets the individual OOPM prior to the Family meeting the Family OOPM within a Calendar Year.


6 Separate Member Payments When Multiple Covered Services are Received:

Each time you receive multiple Covered Services, you might have separate payments (Copayment or Coinsurance) for each service. When this happens, you may be responsible for multiple Copayments or Coinsurance. For example, you may owe an office visit payment in addition to an allergy serum payment when you visit the doctor for an allergy shot.

7 Preventive Health Services:

If you only receive Preventive Health Services during a Physician office visit, there is no Copayment or Coinsurance for the visit. If you receive both Preventive Health Services and other Covered Services during the Physician office visit, you may have a Copayment or Coinsurance for the visit.

Plans may be modified to ensure compliance with Federal requirements.

 An official website of the United States government
[Here's how you know](#)

Medicare.gov

 Menu



Costs


What you pay for Medicare will vary based on what coverage and services you get, and what providers you visit. [What are my coverage options?](#)

There's no yearly limit on what you pay out-of-pocket, unless you have supplemental coverage, like a Medicare Supplement Insurance (Medigap) policy, or you join a Medicare Advantage Plan.

[What's a premium, deductible, coinsurance, or copayment?](#) 



Part A (Hospital Insurance) costs

Part A costs:	What you pay in 2023:
Premium	<p>\$0 for most people (because they or a spouse paid Medicare taxes long enough while working - generally at least 10 years). If you get Medicare earlier than age 65, you won't pay a Part A premium. This is sometimes called "premium-free Part A."</p> <p>Do I qualify for premium-free Part A? </p> <p>If you don't qualify for premium-free Part A: You might be able to buy it. You'll pay either \$278 or \$506 each month for Part A, depending on how long you or your spouse worked and paid Medicare taxes.</p> <p>Remember:</p> <ul style="list-style-type: none"> You also have to sign up for Part B to buy Part A. Learn more about how Medicare works.

Feedback

Part A costs:	What you pay in 2023:
	<ul style="list-style-type: none"> If you don't buy Part A when you're first eligible for Medicare (usually when you turn 65), you might pay a penalty. Find out more about how to avoid the Part A penalty.
Deductible	<p>\$1,600 for each inpatient hospital <u>benefit period</u>, before Original Medicare starts to pay.</p> <p>There's no limit to the number of benefit periods you can have in a year. This means you may pay the deductible more than once in a year. How do benefit periods work? ⓘ</p>
Inpatient stay	<ul style="list-style-type: none"> Days 1-60: \$0 after you pay your Part A deductible. Days 61-90: \$400 copayment each day. Days 91-150: \$800 copayment each day while using your 60 <u>lifetime reserve days</u>. After day 150: You pay all costs. <p>What's not covered? ⓘ</p> <p>What will I pay if I get mental health services as an inpatient? ⓘ</p>
Skilled nursing facility stay	<ul style="list-style-type: none"> Days 1-20: \$0 copayment. Days 21-100: \$200 copayment each day. Days 101 and beyond: You pay all costs.
Home health care	<p>\$0 for covered home health care services.</p> <p>20% of the <u>Medicare-approved amount</u> for durable medical equipment (like wheelchairs, walkers, hospital beds, and other equipment)</p>
Hospice care	<p>\$0 for covered hospice care services.</p> <p>You may also pay:</p> <ul style="list-style-type: none"> A copayment of up to \$5 for each prescription drug and other similar products for pain relief and symptom control while you're

Part A costs:	What you pay in 2023:
	<p>at home.</p> <p>What if my hospice care doesn't pay for my drug? ⓘ</p> <ul style="list-style-type: none"> 5% of the Medicare-approved amount for inpatient respite care. <p>What's not covered? ⓘ</p>



Part B (Medical Insurance) costs

Part B costs:	What you pay in 2023:
<p>Premium</p>	<p>\$164.90 each month (or higher depending on your income). The amount can change each year. You'll pay the premium each month, even if you don't get any Part B-covered services.</p> <p>Who pays a higher Part B premium because of income? ⓘ</p> <p>You might pay a monthly penalty if you don't sign up for Part B when you're first eligible for Medicare (usually when you turn 65). You'll pay the penalty for as long as you have Part B. The penalty goes up the longer you wait to sign up. Find out how the Part B penalty works and how to avoid it.</p>
<p>Deductible</p>	<p>\$226, before Original Medicare starts to pay. You pay this deductible once each year.</p>
<p>General costs for services (coinsurance)</p>	<p>Usually 20% of the cost for each Medicare-covered service or item after you've paid your deductible (and as long as your doctor or health care provider accepts the Medicare-approved amount as full payment – called "accepting assignment"). Find out how assignment affects what you pay.</p>

Part B costs:	What you pay in 2023:
Clinical laboratory services	\$0 for covered clinical laboratory services.
Home health care	<ul style="list-style-type: none"> • \$0 for covered home health care services. • 20% of the Medicare-approved amount for durable medical equipment (like wheelchairs, walkers, hospital beds, and other equipment).
Inpatient hospital care	20% of the Medicare-approved amount for most doctor services while you're a hospital inpatient.
Outpatient mental health care	<ul style="list-style-type: none"> • \$0 for your yearly depression screening. • 20% of the Medicare-approved amount for visits to your doctor or other health care provider to diagnose or treat your condition. • If you get your services in a hospital outpatient clinic or hospital outpatient department, you may have to pay an additional amount to the hospital.
Partial hospitalization mental health care	<p>After you meet the Part B deductible:</p> <ul style="list-style-type: none"> • 20% of the Medicare-approved amount for each service you get from a doctor or certain other qualified mental health professional • Coinsurance for each day of partial hospitalization services you get in a hospital outpatient setting or community mental health center
Outpatient hospital care	<ul style="list-style-type: none"> • Usually 20% of the Medicare-approved amount for doctor and other health care providers' services. • You'll also pay a copayment to the hospital for each service you get in a hospital outpatient setting (except for certain preventive services). In most cases, your copayment won't

Part B costs:	What you pay in 2023:
	<p>be more than the Part A hospital stay deductible amount.</p> <p>This additional hospital copayment means you may pay more for an outpatient service you get in a hospital than you'd pay if you got the same service in a doctor's office.</p> <p>Compare outpatient procedure costs under Original Medicare.</p>

Get help with Part A & Part B costs

If you have limited income and resources, you may be able to get help from your state to pay your premiums and other costs. [Learn more about help with costs.](#)

Medicare Advantage Plan (Part C) costs

Medicare Advantage Plan costs:	What you pay in 2023:
<p>Premiums & other costs (like deductibles, copayments, & coinsurance)</p>	<p>Varies by plan. These amounts can change each year.</p> <p>You must have Part B and keep paying your Part B premium to stay in your plan.</p> <p>Will my Medicare Advantage Plan help pay my Part B premium? ⓘ</p> <p>Compare costs for specific health care plans.</p>
<p>Out-of-pocket limit</p>	<p>Varies by plan. Once you pay the plan's limit, the plan pays 100% of your covered health services for</p>

Medicare Advantage Plan costs:	What you pay in 2023:
	the rest of the calendar year.

[Where can I get more cost details from my plan?](#) ⓘ

[Learn more about Medicare Advantage Plans.](#)



Part D (Drug Coverage) costs

Part D costs:	What you pay in 2023:
Premium	<p>Varies by plan. You may have to pay more, depending on your income.</p> <p>Who pays a higher Part D premium because of income? ⓘ</p> <p>Avoid paying a penalty:</p> <ul style="list-style-type: none"> • Join a Medicare drug plan when you first get Medicare Part A and/or Part B, and • Don't go 63 days or more without <u>creditable drug coverage</u> (coverage that's similar in value to Part D). <p>Find out more about the Part D penalty.</p>
Deductibles, copayments, & coinsurance	<p>Varies by plan and pharmacy. Find Medicare drug plans in your area, and compare their costs and coverage.</p>

Get help with drug costs

If you have limited income and resources, you may be able to get [Extra Help](#) to pay your plan premiums and other drug costs. If you qualify, you won't have to pay the Part D late enrollment penalty. [Learn more about help with costs.](#)

[Learn more about Part D.](#)



Medicare Supplemental Insurance (Medigap)

Medigap costs:	What you pay in 2023:
Premium	<p>Varies based on which Medigap policy you buy, where you live, and other factors. The amount can change each year.</p> <p>You must have Part B and keep paying your Part B premium to keep your Medigap policy.</p>
Other costs	<ul style="list-style-type: none"> • Medigap usually helps pay your portion of the costs (like deductibles and coinsurance) for services that Part A and Part B cover in Original Medicare. The amount you'll pay for Part A and Part B services if you have a Medigap policy varies depending on the policy you buy. • Some Medigap policies include extra benefits to lower your costs, like coverage when you travel out of the country.

[Learn more about Medigap and its costs.](#)

[< Back to find a Medigap policy](#)

Step 1: Decide which plan you want

Supplement Insurance (Medigap) plans in California

[Change location](#)

There are 11 Medigap plans offered in your state

SORT BY 

Medigap Plan A

MONTHLY COST

Premiums range from **\$150-\$306** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$1,600 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

- ✗ Skilled nursing facility
- ✗ Part A deductible
- ✗ Part B deductible
- ✗ Part B excess charges
- ✗ Foreign travel emergency

Medigap Plan B

MONTHLY COST

Premiums range from **\$224-\$333** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✘ Skilled nursing facility

✔ Part A deductible

✘ Part B deductible

✘ Part B excess charges

✘ Foreign travel emergency

Medigap Plan C

- ❗ This plan isn't available if you turned 65 on or after January 1, 2020, and to some people under age 65.

MONTHLY COST

Premiums range from **\$259-\$424** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$0 Medical (Part B) deductible

PLAN BENEFITS

- ✓ Skilled nursing facility
- ✓ Part A deductible
- ✓ Part B deductible
- ✗ Part B excess charges
- ✓ Foreign travel emergency

Medigap Plan D

MONTHLY COST

Premiums range from **\$200-\$314** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✓ Skilled nursing facility

✓ Part A deductible

✗ Part B deductible

✗ Part B excess charges

✓ Foreign travel emergency

Medigap Plan F

- ❗ This plan isn't available if you turned 65 on or after January 1, 2020, and to some people under age 65.

MONTHLY COST

Premiums range from **\$228-\$433** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$0 Medical (Part B) deductible

PLAN BENEFITS

- ✓ Skilled nursing facility
- ✓ Part A deductible
- ✓ Part B deductible
- ✓ Part B excess charges
- ✓ Foreign travel emergency

Medigap Plan F-high deductible

- ❗ This plan isn't available if you turned 65 on or after January 1, 2020, and to some people under age 65.

MONTHLY COST

Premiums range from **\$50-\$113** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services after you pay \$2,700 deductible

DEDUCTIBLES

\$2,700 total plan deductible. After, you pay:

\$0 Hospital (Part A) deductible

\$0 Medical (Part B) deductible

PLAN BENEFITS

- ✓ Skilled nursing facility
- ✓ Part A deductible
- ✓ Part B deductible
- ✓ Part B excess charges
- ✓ Foreign travel emergency

Medigap Plan G

MONTHLY COST

Premiums range from **\$168-\$348** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✓ Skilled nursing facility

✓ Part A deductible

✗ Part B deductible

✓ Part B excess charges

✓ Foreign travel emergency

Medigap Plan G-high deductible

MONTHLY COST

Premiums range from **\$54-\$103** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services after you pay \$2,700 deductible

DEDUCTIBLES

\$2,700 total plan deductible. After, you pay:

\$0 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✓ Skilled nursing facility

✓ Part A deductible

✗ Part B deductible

✓ Part B excess charges

✓ Foreign travel emergency

Medigap Plan K

MONTHLY COST

Premiums range from **\$83-\$173** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

10% Generally your cost for approved Part B services up to \$6,940. Then, you'll pay \$0 for the rest of the year

DEDUCTIBLES

\$800 (50% of Part A deductible) Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✓ Skilled nursing facility

✓ Part A deductible

✗ Part B deductible

✗ Part B excess charges

✗ Foreign travel emergency

Medigap Plan L

MONTHLY COST

Premiums range from **\$141-\$250** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

5% Generally your cost for approved Part B services up to \$3,470. Then, you'll pay \$0 for the rest of the year

DEDUCTIBLES

\$400 (25% of Part A deductible) Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

✓ Skilled nursing facility

✓ Part A deductible

✗ Part B deductible

✗ Part B excess charges

✗ Foreign travel emergency

Medigap Plan N

MONTHLY COST

Premiums range from **\$154-\$252** for a 76 year old Male that doesn't use tobacco

Some Medigap policies offer **household discounts** on monthly premiums. Contact the insurance company for savings and eligibility information.

Doesn't include:

\$164.90 Standard Part B premium

COPAYS/COINSURANCE

\$0 Generally your cost for approved Part B services with some \$20 and \$50 copays

DEDUCTIBLES

\$0 Hospital (Part A) deductible

\$226 Medical (Part B) deductible

PLAN BENEFITS

- ✓ Skilled nursing facility
- ✓ Part A deductible
- ✗ Part B deductible
- ✗ Part B excess charges
- ✓ Foreign travel emergency

Your Medicare coverage options

Click next to any of the coverage options to see what it includes.

Original Medicare

Add extra coverage

- Medicare Supplement Insurance (Medigap)
- Drug plan (Part D)

Medicare Advantage Plans

Original Medicare + Medigap policy + Drug plan (Part D)

This coverage includes:

- Hospital (Part A)
- Medical (Part B)
- Drugs
- Help with out-of-pocket costs
- Use of any doctor or hospital that takes Medicare, across the U.S.
- Vision, hearing, dental, and more

Standard Part B premium: \$164.90

Medigap policy premium range: \$28.00-\$1,015.00

Drug plan premium range: \$4.50-\$172.50

Total monthly premium
\$197.40-\$1,352.40

[Drug plan \(Part D\)](#)



Drug plan premium range in ZIP code 95467: **\$4.50-\$172.50**

- Adds separate drug coverage to Original Medicare.
- You can generally switch plans once a year.
- Each plan can vary in cost and specific drugs covered.
- Premium ranges reflect different plan pricing.

[Learn about programs that may lower your drug costs](#)

[Get general information on drug plans](#)

Avoid the penalty

If you don't join a Drug plan when you first get Medicare, you may pay a penalty for as long as you have Medicare drug coverage if you join later.

[Medigap policy](#)



Medigap policy premium range in ZIP code 95467: **\$28.00-\$1,015.00**

- Pays most of the 20% of costs Original Medicare doesn't cover, plus some other costs based on the policy you choose.
- Your benefits won't change, and the company can never drop you, as long as you pay premiums.
- Premium ranges reflect the different prices companies can charge for the same policy.

[Find a Medigap policy in your area](#)

[Get general information about Medigap](#)

Get the lowest price

If you don't get a Medigap policy when you're first eligible, you may not be able to buy one later, or you may pay more.

Original Medicare



Part A premium: **Usually free**

Standard Part B premium: **\$164.90**

- Covers 80% of the cost for most medical bills.
- You pay the remaining 20% of costs, with no yearly limit on what you pay out-of-pocket.
- You can buy a Medicare Supplement Insurance (Medigap) policy to help pay your share of costs.
- If you want drug coverage, you can join a separate Drug plan (Part D).
- Can use any doctor or hospital that takes Medicare, anywhere in the U.S.

[See savings programs that may lower your Medicare costs](#)

[Learn how Original Medicare works](#)

Get the lowest price & avoid the penalty

If you don't buy a Medigap policy when you're first eligible, you may not be able to buy one later, or you may pay more. If you don't join a Drug plan when you first get Medicare, you may pay a penalty for as long as you have Medicare drug coverage if you join later.

Ready to look at plans?

You can look at plans even if you're not ready to join. Or, if you're ready, you can join the plan of your choice. [Learn more about when you can join a plan.](#) You can also [see what Medicare covers.](#)

You chose **Original Medicare + Medigap policy + Drug plan (Part D)**. [Change selection](#)

Look at Plans

Your Medicare coverage options

Click next to any of the coverage options to see what it includes.

Original Medicare







Add extra coverage

- Medicare Supplement Insurance (Medigap)
- Drug plan (Part D)

Medicare Advantage Plans

Medicare Advantage Plan

This coverage includes:

-  Hospital (Part A)
-  Medical (Part B)
-  Drugs
-  Help with out-of-pocket costs
-  Use of any doctor or hospital that takes Medicare, across the U.S.
-  Vision, hearing, dental, and more

Standard Part B premium: \$164.90

Medicare Advantage Plan premium range: \$19.00-\$73.00

Total monthly premium
\$183.90-\$237.90

Medicare Advantage Plan



Medicare Advantage Plan premium range in ZIP code 95467: **\$19.00-\$73.00**

- All your Part A and Part B benefits are provided by Medicare-approved private companies.
- Use doctors and hospitals in the plan's network (for non-emergency or non-urgent care).
- Most plans include drug coverage.
- Many plans include extra benefits, like vision, hearing, dental, and more.
- Yearly limit on your out-of-pocket costs.

[Learn how Medicare Advantage Plans work](#)

If you don't join a Medicare Advantage Plan when you first get Part A and Part B, you may have to wait for the next yearly Open Enrollment Period to join.

Ready to look at plans?

You can look at plans even if you're not ready to join. Or, if you're ready, you can join the plan of your choice. [Learn more about when you can join a plan.](#) You can also [see what Medicare covers.](#)

You chose **Medicare Advantage Plan.** [Change selection](#)

Look at Plans

Compare types of Medicare Advantage Plans

	HMO Health Maintenance Organizations	PPO Preferred Provider Organizations	MSA Medicare Medical Savings Accounts	PFFS Private Fee-for-Service Plans	SNP Special Needs Plans
Premium Do these plans charge a monthly premium?	Yes Many charge a premium in addition to the monthly Part B premium.	Yes Many charge a premium in addition to the monthly Part B premium.	No MSA plans don't charge a premium, but you must continue to pay your Part B premium.	Yes These plans usually charge a premium in addition to the monthly Part B premium.	Yes Many charge a premium in addition to the monthly Part B premium.
Drugs Do these plans offer Medicare prescription drug coverage (Part D)?	Usually If you join an HMO Plan that doesn't offer drug coverage, you can't get a separate Medicare drug plan.	Usually If you join a PPO Plan that doesn't offer drug coverage, you can't get a separate Medicare drug plan.	No If you join a separate MSA Plan and want Medicare drug coverage, you'll have to join a separate Medicare drug plan.	Sometimes Prescription drugs may be covered. If your PFFS Plan doesn't offer drug coverage, you'll need to join a separate Medicare drug plan (Part D) to get drug coverage.	Yes All SNPs must provide Medicare drug coverage (Part D).
Providers Can I use any doctor or hospital that accepts Medicare for covered services?	Sometimes You generally must get your care and services from doctors, other health care providers, or hospitals in the plan's network (except emergency or out-of-area dialysis). In an HMO Point-of-Service (HMOPOS) Plan, you may be able to get some services out of network for a higher copayment or coinsurance.	Yes Each plan has a network of doctors, hospitals, and other health care providers that you may go to. You may also go out of the plan's network, but your costs may be higher.	Yes MSA plans generally don't have network providers. You can get covered services from any Medicare provider in the U.S. or U.S. territories.	Yes You can go to any Medicare-approved doctor, other health care provider, or hospital that accepts the plan's payment terms and agrees to treat you . If the plan has a network, you can use any of the network providers, but if you go to an out-of-network provider that accepts the plan's terms, you may pay more.	Varies by plan Some SNPs require that you get your care and services from providers and facilities in the plan's network (except for emergency care, out-of-area urgent care, or out-of-area dialysis). However, some SNPs do offer out-of-network coverage, so you can get services from any qualified provider or facility, but you'll usually pay more.

Compare types of Medicare Advantage Plans (continued)

	HMO Health Maintenance Organizations	PPO Preferred Provider Organizations	MSA Medicare Medical Savings Accounts	PFFS Private Fee-for-Service Plans	SNP Special Needs Plans
Primary Care Do I need to choose a primary care doctor?	Usually	No	No	No	Varies by plan Some SNPs require you to choose a primary care doctor and others don't.
Referrals Do I have to get a referral to see a specialist?	Yes	No	No	No	Varies by plan Some SNPs require referrals and others don't. Referrals may be required for certain services but not others.

Visit [Medicare.gov/health-drug-plans/health-plans](https://www.Medicare.gov/health-drug-plans/health-plans) for more information.

You have the right to get Medicare information in an accessible format, like large print, braille, or audio. You also have the right to file a complaint if you feel you've been discriminated against. Visit [Medicare.gov/about-us/accessibility-nondiscrimination-notice](https://www.Medicare.gov/about-us/accessibility-nondiscrimination-notice), or call 1-800-MEDICARE (1-800-633-4227) for more information. TTY users can call 1-877-486-2048.

This product was produced at U.S. taxpayer expense.

