



## Hidden Valley Lake Community Services District Finance Committee Meeting February 8, 2022 - 12:30 p.m.

This meeting will be conducted with in person attendance in accordance with county and state covid guidelines, including mask requirements for all those attending in person.

Public participation is welcome and encouraged. 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.

PLACE: Hidden Valley Lake CSD  
Administration Office, Boardroom  
19400 Hartmann Road  
Hidden Valley Lake, CA

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Smith & Newell Audit Proposal
- 6) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Monthly Financial Reports & Disbursements
- 7) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Projects Update
- 8) **DISCUSSION AND POSSIBLE RECOMMENDATION:** COVID Relief Funding Allocation Plan
- 9) **PUBLIC COMMENT**
- 10) **BOARD MEMBER COMMENT**
- 11) **ADJOURN**

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

**RECEIVED**

**JAN 27 2022**

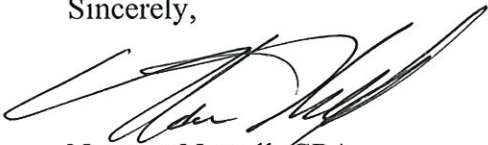
January 25, 2022

Hidden Valley Lake CSD  
Attn: Trish Wilkinson  
19400 Hartmann Rd  
Hidden Valley Lake, CA 95467

Enclosed are two copies of our proposal to provide independent audit services to Hidden Valley Lake Community Services District for the fiscal years ending June 30, 2022, 2023, and 2024.

If everything looks agreeable, please sign both proposals and return one signed copy to our office for our records. If you have any questions concerning this proposal, please give me a call at (530) 673-9790.

Sincerely,



Norman Newell, CPA  
Partner



January 25, 2022

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2022, 2023 AND 2024

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2022, 2023 and 2024.

**Scope of Audit**

We will conduct our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. Our audit will include examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit will also include assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will select the necessary procedures to test compliance and to disclose noncompliance with specific laws, regulations and contracts. We will consider the District's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements.

Our engagement will also include preparation of a Letter of Recommendations to management with suggestions to assist them in improving controls, efficiency and operations. It is our belief that relevant and timely management letters are an important and basic product of our audit procedures.

Our policy with respect to management letters is a "no-surprises" approach. We will clear the facts involved on each point with the person most directly involved with the point and their immediate supervisor.

Following that, we will discuss our recommendations before issuance of our letter and allow the District the opportunity to respond in writing to the recommendations.

No extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The working papers for the audit will be retained for seven years and the working papers will be available for examination by authorized representatives of the Hidden Valley Lake Community Services District and its authorized representatives or successor auditors.

### **Audit Approach**

Our audit approach is designed to concentrate on key controls and areas of risk. It anticipates the cooperation of District personnel without detracting significantly from their day-to-day responsibilities. We will carefully evaluate our use of District personnel to make sure that we use their time wisely and in the best interest of the District. Where practical, our policy is to develop audit workpapers from reports and schedules which the client's system is already producing versus having client personnel prepare unique schedules just for one use. The timing of our audit procedures can be modified to meet the District's workload patterns. Our plan places emphasis on preliminary audit procedures which can be conducted within a flexible time frame. Our audit approach contains the following characteristics:

- It documents the business, financial and operating exposures, identifies, and evaluates key systems and controls that prevent, detect and correct errors.
- It includes the verification of balances and the formulation of a final opinion on the financial statements.
- It is analytical. It focuses on materiality and channels the audit effort into significant areas.

Our methodology recognizes that most audit objectives can be achieved by a number of different approaches. The important consideration is to perform the audit as effectively and efficiently as possible. Since all organizations are unique, very few audits can be performed using identical work plans. Our audit process provides a means to respond appropriately to the major requirements of each audit so that audit effort is placed where audit risks and significance are the greatest.

This audit approach offers several distinct advantages over the more traditional techniques. Those particularly important for client service to the Hidden Valley Lake Community Services District include:

- Continuing communications throughout the year in order to identify and resolve internal control, accounting and reporting issues at an early date.

- Understanding all major systems thoroughly, including computerized elements, allowing us to focus effort on risk in the most significant areas.
- Controlling audit costs and minimizing District staff time by eliminating unnecessary or redundant procedures.
- Using specialized software programs to aid in working trial balance preparation, journal entry posting and combining schedule consolidations.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of Hidden Valley Lake Community Services District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Hidden Valley Lake Community Services District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-

type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Hidden Valley Lake Community Services District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

You are responsible for management decisions and functions. As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible

for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal



acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and Government Auditing Standards.

**Audit Procedures - Compliance**

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

**Audit Fee**

Our fee for the audit of the District's financial statement will not exceed \$12,450 for the year ended June 30, 2021, \$12,950 for the year ended June 30, 2022, and \$13,465 for the year ended June 30, 2023. This fee is based upon a routine audit and includes preparation of the necessary statements.

If a single audit is required because the District expended \$750,000 or more on a federal project in any one year, our fee will be an additional \$3,500 for the year ended June 30, 2021, \$3,500 for the year ended June 30, 2022, and \$3,500 for the year ended June 30, 2023.

Our fees are based on the following hourly rates:

Partner	\$ 175
Manager	120
Supervisor	110
Staff Accountant	80
Administrative	60

The fee quoted above is based upon a routine examination. If unusual circumstances should arise which we have no way of contemplating at this time, or if additional work is required to prepare the District's books for audit, we will promptly notify you so appropriate action may be taken. Any additional work required will be billed at our standard billing rates.

**Peer Review**

Our firm is devoted to quality, and we have taken extra steps to assure that we meet the highest professional standards of quality. Every three years our quality controls are examined by specially trained CPAs from other firms. Results from these reviews, called peer review reports, are available to the public, and a copy of our most recent peer review report is included as an appendix to this proposal.

**Independent Contractors**

We are independent contractors and are not subject to the direction and control of the District except as to the final result. We shall be solely liable and responsible to pay all required taxes and other obligations, including, but not limited to, withholding and social security and workers' compensation. Auditors shall indemnify and hold the District harmless from any liability which it may incur to the federal and state government as a consequence of this contract. It is specifically understood and agreed that in the making and performance of this contract, Smith & Newell, CPA's is an independent contractor and is not an employee, agent, or servant of the District.

**Termination**

The District shall have the right at any time to terminate this Agreement by giving to the Auditors thirty (30) days written notice of its intent to terminate this Agreement, and in the event the District elects at any time to terminate this Agreement, or any portion thereof, the District shall be obligated to pay the Auditors for all services rendered by the Auditors to the date of termination. This contract may be terminated before the automatic termination date set forth above as follows:

- a. By mutual consent of the parties;
- b. At any time on a material breach of any of the provisions hereof; or,
- c. By the District on delivery of written notice thereof to Auditors for any or no reason, whatsoever, including, but not limited to, the failure by the Board to appropriate funds for this contract.

**Assignment**

We shall not assign any interest in this contract and shall not transfer any interest in the same without the prior written consent of the District, except that claims for money due or to become due the Auditors from the District under this contract may be assigned by the Auditors to a bank, trust company, or other financial institution without such approval. Written notice of any such transfer shall be furnished promptly to the District. Any attempt at assignment of rights under this contract, except for those specifically consented to by both parties or as stated above, shall be void.

**Modifications**

This agreement may only be modified by a written amendment hereto, executed by both parties.

**Non-Discrimination**

In the performance of the work authorized under this agreement, we shall not discriminate against any worker because of race, creed, color, ancestry, religion, marital status, age (over 40), veteran or non-veteran status, sex, or national origin.

**Attorneys' Fees**

If any action at law or in equity is necessary to enforce or interpret the terms of this contract, the prevailing party shall be entitled to reasonable attorneys' fees, costs, and necessary disbursements in addition to any other relief to which such party may be entitled.

**Conflict of Interest**

We hereby covenant that, at the time of the execution of this agreement, we have no interest and shall not acquire any interest in the future, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this agreement. We also covenant that in the performance of this work, no person having any such interest shall be employed.

**Taxpayer Identification**

Auditors' taxpayer identification number is 68-0141969.

**Hold Harmless**

To the fullest extent permitted by law, we shall indemnify and hold harmless the District, its agents, officers, and employees against and from any and all claims, lawsuits, actions, liability, damages, losses, expenses, and costs (including but not limited to attorneys' fees), brought for, or on account of, injuries to or death of any person or persons, including our employees, or injuries to or destruction of property, including the loss of use thereof, arising out of, or alleged to arise out of, or results from, the performance of the work described herein, provided that any such claim, lawsuit, action, liability, damage, loss, expense, or cost is caused in whole or in part by any negligence or intentional act or omission of Smith & Newell, anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable, regardless of whether or not it is caused by the passive negligence of a party indemnified hereunder.

This agreement shall be governed by the laws of the State of California. It constitutes the entire agreement between the parties regarding its subject matter. This contract supersedes all proposals, oral and written, and all negotiations, conversations, or discussions heretofore and between the parties related to the subject matter of this contract.

We appreciate the opportunity to submit this proposal to you and look forward to helping you in this important area. If this proposal contains your understanding of the scope and terms of services you desire, please sign the duplicate of this letter and return it to us.

Sincerely,



Norman Newell, CPA  
Partner

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

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

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www.CoughlanNapaCPACo.com  
Company@CoughlanNapaCPACo.com

## Report on the Firm's System of Quality Control

November 28, 2018

To Smith & Newell and the  
Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Smith & Newell (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Smith & Newell in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Smith & Newell has received a peer review rating of *pass*.

*Coughlan Napa CPA Company, Inc.*

Coughlan Napa CPA Company, Inc.

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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>2,022,442.00</u>	<u>198,415.64</u>	<u>1,528,893.74</u>	<u>493,548.26</u>	<u>75.60</u>
TOTAL REVENUES	<u>2,022,442.00</u>	<u>198,415.64</u>	<u>1,528,893.74</u>	<u>493,548.26</u>	<u>75.60</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	814,276.00	60,084.74	790,266.90	24,009.10	97.05
ADMINISTRATION	445,691.00	32,947.82	276,162.32	169,528.68	61.96
FIELD	432,267.00	32,166.95	258,752.67	173,514.33	59.86
DIRECTORS	32,708.00	2,158.54	15,809.86	16,898.14	48.34
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>297,500.00</u>	<u>0.00</u>	<u>63,689.73</u>	<u>233,810.27</u>	<u>21.41</u>
TOTAL EXPENDITURES	<u>2,022,442.00</u>	<u>127,358.05</u>	<u>1,404,681.48</u>	<u>617,760.52</u>	<u>69.45</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	71,057.59	124,212.26 (	124,212.26)	0.00



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	500.00	0.00	100.00
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	627.30	4,872.70	11.41
120-4050 SALES OF RECLAIMED WATER	138,000.00	1,050.01	91,443.65	46,556.35	66.26
120-4111 COMM SEWER USE	61,985.00	4,616.01	38,132.31	23,852.69	61.52
120-4112 GOV'T SEWER USE	1,200.00	91.98	866.42	333.58	72.20
120-4116 SEWER USE CHARGES	1,634,882.00	131,390.26	957,040.83	677,841.17	58.54
120-4210 LATE FEE	22,000.00	2,686.38	18,973.62	3,026.38	86.24
120-4300 MISC INCOME	2,500.00	5.00	1,634.12	865.88	65.36
120-4310 OTHER INCOME	2,600.00	80.00	80.00	2,520.00	3.08
120-4320 FEMA/CalOES GRANTS	0.00	0.00	138,470.49 (	138,470.49)	0.00
120-4325 GRANTS	0.00	58,496.00	281,020.47 (	281,020.47)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	2,000.00	0.00	104.53	1,895.47	5.23
120-4580 TRANSFERS IN	151,275.00	0.00	0.00	151,275.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,022,442.00</b>	<b>198,415.64</b>	<b>1,528,893.74</b>	<b>493,548.26</b>	<b>75.60</b>
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## REVENUE &amp; EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2022

## 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	10,100.00	0.00	10,049.34	50.66	99.50
120-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,343.12	5,242.70	2,946.30	64.02
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	1,061.99	12,495.46	7,504.54	62.48
120-5-00-5061 VEHICLE MAINT	18,000.00	1,381.81	10,514.62	7,485.38	58.41
120-5-00-5062 TAXES & LIC	800.00	0.00	110.88	689.12	13.86
120-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
120-5-00-5075 BANK FEES	21,000.00	2,709.35	17,312.77	3,687.23	82.44
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	59.94	5,711.94	5,288.06	51.93
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,139.76	4,032.56	2,967.44	57.61
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	2,985.00	5,327.25	6,672.75	44.39
120-5-00-5122 ENGINEERING SERVICES	50,000.00	3,678.94	18,644.19	31,355.81	37.29
120-5-00-5123 OTHER PROFESSIONAL SERVICE	20,000.00	0.00	4,095.52	15,904.48	20.48
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	5,950.00	1,550.00	79.33
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	865.31	2,624.63	2,375.37	52.49
120-5-00-5135 NEWSLETTER	500.00	0.00	455.00	45.00	91.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	324.36	2,961.84	2,038.16	59.24
120-5-00-5148 OPERATING SUPPLIES	48,000.00	5,799.86	41,418.33	6,581.67	86.29
120-5-00-5150 REPAIR & REPLACE	149,900.00	20,346.19	125,842.72	24,057.28	83.95
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	202.50	7,459.72	540.28	93.25
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	1,656.50	7,297.00	9,203.00	44.22
120-5-00-5157 SECURITY	600.00	0.00	324.00	276.00	54.00
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	6,832.13	22,919.63	22,080.37	50.93
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	12,000.00	954.90	6,889.87	5,110.13	57.42
120-5-00-5192 ELECTRICITY	95,000.00	0.00	36,169.47	58,830.53	38.07
120-5-00-5193 OTHER UTILITIES	2,500.00	255.62	1,567.44	932.56	62.70
120-5-00-5194 IT SERVICES	38,000.00	4,635.55	26,854.76	11,145.24	70.67
120-5-00-5195 ENV/MONITORING	35,000.00	3,192.00	22,311.50	12,688.50	63.75
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	5,000.00	0.00	5,250.00 (	250.00)	105.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	3,000.00	119.57	314.75	2,685.25	10.49
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	918.51	581.49	61.23
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	540.34	8,836.31 (	5,336.31)	252.47
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	110.00	140.00	44.00
120-5-00-5580 TRANSFERS OUT	32,237.00	0.00	247,966.40 (	215,729.40)	769.20
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	814,276.00	60,084.74	790,266.90	24,009.10	97.05

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	292,584.00	23,091.78	181,684.48	110,899.52	62.10
120-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,027.37	44,717.35	40,137.65	52.70
120-5-10-5021 RETIREMENT BENEFITS	56,902.00	2,086.64	44,621.97	12,280.03	78.42
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	661.83	2,039.87	1,960.13	51.00
120-5-10-5170 TRAVEL MILEAGE	2,500.00	80.20	2,290.32	209.68	91.61
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	762.50	3,237.50	19.06
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	45.83	304.17	13.09
<b>TOTAL ADMINISTRATION</b>	<b>445,691.00</b>	<b>32,947.82</b>	<b>276,162.32</b>	<b>169,528.68</b>	<b>61.96</b>

AS OF: JANUARY 31ST, 2022

## 120-SEWER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	244,081.00	21,031.67	152,379.71	91,701.29	62.43
120-5-30-5020 EMPLOYEE BENEFITS	128,742.00	9,384.02	61,821.92	66,920.08	48.02
120-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,636.51	40,916.84	9,527.16	81.11
120-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	2,501.97 (	501.97)	125.10
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	268.53	1,231.47	17.90
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	90.39	909.61	9.04
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	658.56 (	158.56)	131.71
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	114.75	114.75	3,885.25	2.87
<b>TOTAL FIELD</b>	<b>432,267.00</b>	<b>32,166.95</b>	<b>258,752.67</b>	<b>173,514.33</b>	<b>59.86</b>

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

## 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	1,884.05	1,115.95	62.80
120-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	54.75	175.25	23.80
120-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,882.64	12,883.17	11,294.83	53.28
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	112.11	87.89	56.06
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	875.78	624.22	58.39
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
<b>TOTAL DIRECTORS</b>	<b>32,708.00</b>	<b>2,158.54</b>	<b>15,809.86</b>	<b>16,898.14</b>	<b>48.34</b>

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

120-SEWER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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	212,500.00	0.00	50,695.79	161,804.21	23.86
120-5-70-7202 DISASTER MITIGATION	40,000.00	0.00	12,993.94	27,006.06	32.48
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	45,000.00	0.00	0.00	45,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>297,500.00</b>	<b>0.00</b>	<b>63,689.73</b>	<b>233,810.27</b>	<b>21.41</b>
<b>TOTAL EXPENDITURES</b>	<b>2,022,442.00</b>	<b>127,358.05</b>	<b>1,404,681.48</b>	<b>617,760.52</b>	<b>69.45</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>71,057.59</b>	<b>124,212.26</b>	<b>( 124,212.26)</b>	<b>0.00</b>

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



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,763,600.00</u>	<u>241,309.47</u>	<u>1,914,772.64</u>	<u>848,827.36</u>	<u>69.29</u>
TOTAL REVENUES	<u>2,763,600.00</u>	<u>241,309.47</u>	<u>1,914,772.64</u>	<u>848,827.36</u>	<u>69.29</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	984,234.00	97,774.75	701,485.18	282,748.82	71.27
ADMINISTRATION	444,891.00	32,947.97	276,371.18	168,519.82	62.12
FIELD	432,867.00	30,176.42	248,269.28	184,597.72	57.35
DIRECTORS	34,108.00	2,158.47	15,809.48	18,298.52	46.35
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>867,500.00</u>	<u>0.00</u>	<u>266,518.47</u>	<u>600,981.53</u>	<u>30.72</u>
TOTAL EXPENDITURES	<u>2,763,600.00</u>	<u>163,057.61</u>	<u>1,508,453.59</u>	<u>1,255,146.41</u>	<u>54.58</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	78,251.86	406,319.05 (	406,319.05)	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	205.00	205.00	4,795.00	4.10
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	2,754.00	0.00	4,590.00 (	1,836.00)	166.67
130-4040 LIEN RECORDING FEES	1,200.00	234.50	7,616.65 (	6,416.65)	634.72
130-4045 AVAILABILITY FEES	22,000.00	0.00	2,569.20	19,430.80	11.68
130-4110 COMM WATER USE	126,948.00	4,256.95	41,098.25	85,849.75	32.37
130-4111 BULK WATER SALES	0.00	235.59	7,314.36 (	7,314.36)	0.00
130-4112 GOV'T WATER USE	6,200.00	535.81	3,777.52	2,422.48	60.93
130-4115 WATER USE	2,462,899.00	173,654.39	1,501,589.45	961,309.55	60.97
130-4210 LATE FEE	32,000.00	3,656.23	31,444.12	555.88	98.26
130-4215 RETURNED CHECK FEE	200.00 (	50.00)	550.00 (	350.00)	275.00
130-4300 MISC INCOME	1,500.00	5.00	1,698.35 (	198.35)	113.22
130-4310 OTHER INCOME	1,500.00	80.00	80.00	1,420.00	5.33
130-4320 FEMA/CalOES GRANTS	0.00	0.00	117,723.29 (	117,723.29)	0.00
130-4325 GRANTS	0.00	58,496.00	58,496.00 (	58,496.00)	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	9,720.00 (	9,720.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	4,052.00	0.00	163.93	3,888.07	4.05
130-4580 TRANSFER IN	97,347.00	0.00	126,136.52 (	28,789.52)	129.57
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,763,600.00</b>	<b>241,309.47</b>	<b>1,914,772.64</b>	<b>848,827.36</b>	<b>69.29</b>

## REVENUE &amp; EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2022

## 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	321.70 (	321.70)	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	10,100.00	0.00	10,049.34	50.66	99.50
130-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	1,343.12	5,242.69	2,946.31	64.02
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	1,061.99	12,495.39	7,504.61	62.48
130-5-00-5061 VEHICLE MAINT	12,500.00	1,361.79	9,509.52	2,990.48	76.08
130-5-00-5062 TAXES & LIC	1,200.00	0.00	110.88	1,089.12	9.24
130-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
130-5-00-5075 BANK FEES	21,000.00	2,709.31	17,320.07	3,679.93	82.48
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	59.94	23,749.94	4,250.06	84.82
130-5-00-5092 POSTAGE & SHIPPING	7,000.00	1,139.76	4,032.51	2,967.49	57.61
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	65,000.00	3,210.00	13,044.75	51,955.25	20.07
130-5-00-5122 ENGINEERING SERVICES	65,000.00	360.00	13,018.75	51,981.25	20.03
130-5-00-5123 OTHER PROFESSIONAL SERVICE	45,000.00	0.00	5,614.91	39,385.09	12.48
130-5-00-5124 WATER RIGHTS	0.00	0.00	546.51 (	546.51)	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	5,950.00	1,550.00	79.33
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	865.30	3,042.86	4,457.14	40.57
130-5-00-5135 NEWSLETTER	500.00	0.00	455.00	45.00	91.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	10,000.00	324.35	7,286.83	2,713.17	72.87
130-5-00-5148 OPERATING SUPPLIES	5,000.00	991.65	3,109.00	1,891.00	62.18
130-5-00-5150 REPAIR & REPLACE	168,900.00	17,522.34	127,036.88	41,863.12	75.21
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	7,069.18	4,930.82	58.91
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	469.00	1,953.50	3,046.50	39.07
130-5-00-5157 SECURITY	5,000.00	0.00	324.00	4,676.00	6.48
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	954.88	6,889.77	4,110.23	62.63
130-5-00-5192 ELECTRICITY	178,000.00	0.00	73,787.57	104,212.43	41.45
130-5-00-5193 OTHER UTILITIES	2,500.00	255.61	1,567.38	932.62	62.70
130-5-00-5194 IT SERVICES	40,000.00	4,693.72	35,103.38	4,896.62	87.76
130-5-00-5195 ENV/MONITORING	17,000.00	561.00	8,901.50	8,098.50	52.36
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	33,000.00	0.00	34,612.30 (	1,612.30)	104.89
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	119.57	314.75	685.25	31.48
130-5-00-5312 TOOLS - FIELD	1,500.00	0.00	1,704.90 (	204.90)	113.66
130-5-00-5315 SAFETY EQUIPMENT	3,000.00	540.31	8,836.22 (	5,836.22)	294.54
130-5-00-5505 WATER CONSERVATION	5,000.00	0.00	920.28	4,079.72	18.41
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	110.00	140.00	44.00
130-5-00-5580 TRANSFERS OUT	115,595.00	59,028.61	185,165.13 (	69,570.13)	160.18
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	984,234.00	97,774.75	701,485.18	282,748.82	71.27

AS OF: JANUARY 31ST, 2022

## 130-WATER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	292,584.00	23,092.00	181,685.23	110,898.77	62.10
130-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,027.33	44,716.10	40,138.90	52.70
130-5-10-5021 RETIREMENT BENEFITS	56,902.00	2,086.64	44,621.63	12,280.37	78.42
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	661.80	2,069.65	1,930.35	51.74
130-5-10-5170 TRAVEL MILEAGE	2,000.00	80.20	2,290.25 (	290.25)	114.51
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	762.50	3,237.50	19.06
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	225.82	124.18	64.52
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>444,891.00</b>	<b>32,947.97</b>	<b>276,371.18</b>	<b>168,519.82</b>	<b>62.12</b>

AS OF: JANUARY 31ST, 2022

## 130-WATER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	244,081.00	19,400.56	143,425.05	100,655.95	58.76
130-5-30-5020 EMPLOYEE BENEFITS	128,742.00	9,345.52	61,460.49	67,281.51	47.74
130-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,430.34	39,796.90	10,647.10	78.89
130-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	2,501.95 (	501.95)	125.10
130-5-30-5063 CERTIFICATIONS	600.00	0.00	150.00	450.00	25.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	90.38	909.62	9.04
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	844.51	1,155.49	42.23
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>432,867.00</b>	<b>30,176.42</b>	<b>248,269.28</b>	<b>184,597.72</b>	<b>57.35</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

## 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	1,883.70	1,116.30	62.79
130-5-40-5020 DIRECTOR BENEFITS	230.00	6.75	54.75	175.25	23.80
130-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,882.62	12,883.15	11,294.85	53.28
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	112.11	87.89	56.06
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	875.77	624.23	58.38
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>34,108.00</b>	<b>2,158.47</b>	<b>15,809.48</b>	<b>18,298.52</b>	<b>46.35</b>

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

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



HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	30,000.00	0.00	12,993.92	17,006.08	43.31
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	837,500.00	0.00	253,524.55	583,975.45	30.27
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>867,500.00</b>	<b>0.00</b>	<b>266,518.47</b>	<b>600,981.53</b>	<b>30.72</b>
<b>TOTAL EXPENDITURES</b>	<b>2,763,600.00</b>	<b>163,057.61</b>	<b>1,508,453.59</b>	<b>1,255,146.41</b>	<b>54.58</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>78,251.86</b>	<b>406,319.05</b>	<b>( 406,319.05)</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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>293,494.00</u>	<u>0.00</u>	<u>10,538.78</u>	<u>282,955.22</u>	<u>3.59</u>
TOTAL REVENUES	<u>293,494.00</u>	<u>0.00</u>	<u>10,538.78</u>	<u>282,955.22</u>	<u>3.59</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>293,494.00</u>	<u>0.00</u>	<u>245,848.42</u>	<u>47,645.58</u>	<u>83.77</u>
TOTAL EXPENDITURES	<u>293,494.00</u>	<u>0.00</u>	<u>245,848.42</u>	<u>47,645.58</u>	<u>83.77</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 235,309.64)	235,309.64	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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	7,029.19	267,970.81	2.56
215-4540 DELINQUENT ASSESSMENTS	5,250.00	0.00	1,429.23	3,820.77	27.22
215-4541 DELINQ PENALTY & INTEREST	5,520.00	0.00	1,865.42	3,654.58	33.79
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	0.00	214.94	985.06	17.91
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>293,494.00</b>	<b>0.00</b>	<b>10,538.78</b>	<b>282,955.22</b>	<b>3.59</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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	8,263.00	0.00	5,672.92	2,590.08	68.65
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	93,231.00	0.00	48,175.50	45,055.50	51.67
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	192,000.00	0.00	192,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>293,494.00</b>	<b>0.00</b>	<b>245,848.42</b>	<b>47,645.58</b>	<b>83.77</b>
<b>TOTAL EXPENDITURES</b>	<b>293,494.00</b>	<b>0.00</b>	<b>245,848.42</b>	<b>47,645.58</b>	<b>83.77</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>( 235,309.64)</b>	<b>235,309.64</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

218-CIEEB REDEMPTION FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>170,746.00</u>	<u>59,028.61</u>	<u>142,554.92</u>	<u>28,191.08</u>	<u>83.49</u>
TOTAL REVENUES	<u>170,746.00</u>	<u>59,028.61</u>	<u>142,554.92</u>	<u>28,191.08</u>	<u>83.49</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>170,746.00</u>	<u>144,398.61</u>	<u>170,416.23</u>	<u>329.77</u>	<u>99.81</u>
TOTAL EXPENDITURES	<u>170,746.00</u>	<u>144,398.61</u>	<u>170,416.23</u>	<u>329.77</u>	<u>99.81</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 85,370.00)	( 27,861.31)	27,861.31	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

218-CIEDB REDEMPTION FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	54,822.00	0.00	83,370.00 (	28,548.00)	152.07
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	400.00	0.00	156.31	243.69	39.08
218-4580 TRANSFERS IN	115,524.00	59,028.61	59,028.61	56,495.39	51.10
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>170,746.00</b>	<b>59,028.61</b>	<b>142,554.92</b>	<b>28,191.08</b>	<b>83.49</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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	52,035.00	26,017.62	52,035.24 (	0.24)	100.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	4,816.00	4,485.80	4,485.80	330.20	93.14
218-5-00-5599 PRINCIPAL PMT	113,895.00	113,895.19	113,895.19 (	0.19)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>170,746.00</b>	<b>144,398.61</b>	<b>170,416.23</b>	<b>329.77</b>	<b>99.81</b>
<b>TOTAL EXPENDITURES</b>	<b>170,746.00</b>	<b>144,398.61</b>	<b>170,416.23</b>	<b>329.77</b>	<b>99.81</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00 (</b>	<b>85,370.00) (</b>	<b>27,861.31)</b>	<b>27,861.31</b>	<b>0.00</b>

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

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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>32,250.00</u>	<u>0.00</u>	<u>25,004.26</u>	<u>7,245.74</u>	<u>77.53</u>
TOTAL REVENUES	32,250.00	0.00	25,004.26	7,245.74	77.53
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,238.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>7,238.00</u>	<u>77.55</u>
TOTAL EXPENDITURES	32,238.00	0.00	25,000.00	7,238.00	77.55
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	12.00	0.00	4.26	7.74	35.50



HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2022

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	0.00	4.26	7.74	35.50
219-4580 TRANSFERS IN	32,238.00	0.00	25,000.00	7,238.00	77.55
TOTAL REVENUES	32,250.00	0.00	25,004.26	7,245.74	77.53
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2022

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	14,738.00	0.00	7,500.00	7,238.00	50.89
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	17,500.00	0.00	17,500.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,238.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>7,238.00</b>	<b>77.55</b>
<b>TOTAL EXPENDITURES</b>	<b>32,238.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>7,238.00</b>	<b>77.55</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>12.00</b>	<b>0.00</b>	<b>4.26</b>	<b>7.74</b>	<b>35.50</b>

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



**Hidden Valley Lake Community Services District  
Financial Activity, Cash and Investment Summary  
As of January 31, 2022  
(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAIF</b>	<b>Bond Trustee</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank 1010</b>	<b>West America Bank 1130</b>	<b>State Treasurer 1133</b>	<b>US Bank 1200</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>					
<b>Beginning Balances</b>	\$ 1,005,734	\$ 1,280,346	\$ 628,239	\$ 175,014	\$ 3,089,334
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 473,212		\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 77	\$ 362	\$ 1	
<b>Total Cash Receipts</b>	\$ 473,212	\$ 77	\$ 362	\$ 175,015	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 274,479	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 28,608	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 68,344	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,419	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 376,849	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
<b>Total Transfers Between Accounts</b>	\$ -	\$ -	\$ -	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 1,102,097	\$ 1,280,423	\$ 628,601	\$ 175,015	\$ 3,186,136
<b>Reconciling Adjustments to Financial Institutions [2]</b>	\$ -	\$ -	\$ -	\$ -	
<b>Financial Institution Ending Balances</b>	\$ 1,117,654	\$ 1,280,423	\$ 628,601	\$ 175,015	\$ 3,201,693

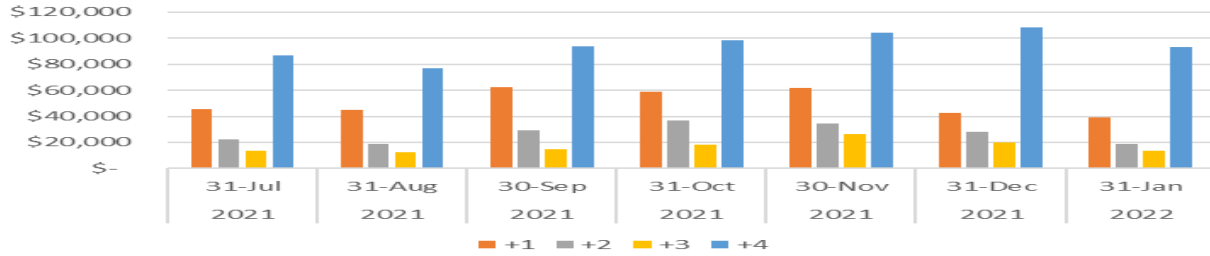
**Ending Balances General Ledger Distribution by District Funds**

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	269,248	629	72,610	-	342,486
<b>130</b> Water Operating	789,021	2,579	108,209	-	899,809
<b>140</b> Flood Enterprise	(64)	-	-	-	(64)
<b>215</b> 2016 Sewer Refinancing Bond	(3,794)	131,123	94,961	175,015	397,305
<b>218</b> 2002 CIEDB Loan	-	68,391	12,535	-	80,926
<b>219</b> 2012 USDA Solar COP	-	8,372	884	-	9,256
<b>313</b> Wastewater Operating Reserve	47,685	11,303	59,147	-	118,134
<b>314</b> Wastewater CIP	-	484,873	95,634	-	580,507
<b>319</b> 2012 USDA Solar COP Reserve	-	31,340	-	-	31,340
<b>320</b> Water CIP	-	311,357	-	-	311,357
<b>325</b> Water Operating Reserve	-	230,458	-	-	230,458
<b>350</b> 2002 CIEDB Loan Reserve	-	-	184,621	-	184,621
<b>Total Ending Balances in General Ledger</b>	<b>1,102,097</b>	<b>1,280,423</b>	<b>628,601</b>	<b>175,015</b>	<b>3,186,136</b>

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

[2] See Reconciliation Detail Summary for details

### AGING REPORT JANUARY 31, 2022



#### PAYMENT ARRANGEMENTS

<b>JANUARY</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	2	47	37	46	24	22	9	5	5	4	25	10	15	<b>251</b>
Amount	\$182	\$6,974	\$9,328	\$15,800	\$10,663	\$11,805	\$5,613	\$3,686	\$4,201	\$3,774	\$35,449	\$25,379	\$56,766	<b>\$189,621</b>
Difference Previous Month	0	-3	1	3	-7	-1	-1	-5	-5	-3	-9	-4	-3	-37
	-\$11	-\$246	\$406	\$530	-\$3,457	-\$947	-\$898	-\$3,783	-\$4,428	-\$2,866	-\$12,926	-\$8,789	-\$9,205	-\$46,618

<b>TOTAL:</b>
<b>33</b>
<b>\$44,367</b>

<b>DECEMBER</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	2	50	36	43	31	23	10	10	10	7	34	14	18	<b>288</b>
Amount	\$192	\$7,219	\$8,922	\$15,270	\$14,119	\$12,752	\$6,511	\$7,469	\$8,629	\$6,640	\$48,375	\$34,169	\$65,971	<b>\$236,239</b>
Difference Previous Month	2	-24	-14	-28	-8	-6	-12	-3	-1	-3	-4	-2	3	-100
	\$192	-\$3,575	-\$3,844	-\$9,364	-\$3,507	-\$3,223	-\$7,688	-\$2,281	-\$621	-\$2,929	-\$6,508	-\$6,011	\$11,293	-\$38,065

<b>NOVEMBER</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	0	74	50	71	39	29	22	13	11	10	38	16	15	<b>388</b>
Amount	\$0	\$10,794	\$12,766	\$24,634	\$17,626	\$15,975	\$14,199	\$9,750	\$9,250	\$9,569	\$54,883	\$40,180	\$54,678	<b>\$274,304</b>
Difference Previous Month	-1	39	11	18	1	-4	-1	1	0	2	0	1	1	68
	-\$99	\$5,404	\$3,015	\$22,775	\$708	-\$2,321	-\$836	\$680	-\$7	\$1,988	\$2,328	\$3,483	\$4,976	\$42,094

<b>OCTOBER</b>	Less than \$100	\$101-\$199	\$200-\$299	\$300-\$399	\$400-\$499	\$500-\$599	\$600-\$699	\$700-\$799	\$800-\$899	\$900-\$999	\$1000-\$1999	\$2000-\$2999	\$3000 +	<b>TOTAL:</b>
Accounts	1	35	39	53	38	33	23	12	11	8	38	15	14	<b>320</b>
Amount	\$99	\$5,390	\$9,751	\$1,859	\$16,918	\$18,296	\$15,035	\$9,070	\$9,257	\$7,581	\$52,555	\$36,697	\$49,702	<b>\$232,210</b>
Difference Previous Month	1	-20	-12	-1	-12	12	-1	-9	1	3	3	0	2	-33
	\$99	\$5,367	\$9,724	\$1,839	\$16,906	\$18,302	\$15,033	\$9,062	\$9,251	\$7,581	\$52,552	\$36,696	\$49,698	-\$12,733

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

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

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

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

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

#### LHMP

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

#### Unit 9 Tank

5/12 Lake County grant manager is checking in on CEQA activities for this project, as there is an 18 month deadline to complete CEQA  
5/24 New CalOES contact was able to reach FEMA EHP, and provides this comment "Was informed that it may be some time this October for EHP to finish with what they are reviewing. Will keep you updated. "  
9/2 Latest update from CalOES. "[project is in]EHP review...Don't forget - no work to be done if it is part of the post[award activities]."  
10/12 On-site Cultural Site Survey conducted.  
1/21 Notified CalOES of CEQA NOE from county, and change of plans.  
1/25 Currently working through the definition of "ground-breaking" with FEMA & CalOES.  
2/3 Received CalOES letter that FEMA is "ready to obligate" (see attached)

#### Generators

7/27 Responded to final edits requests for Generator re-submittal  
8/12 Planning Partners (environmental consultant) completed edits to the environmental checklist of the subapplication  
8/24 Submitted updated environmental checklist to CalOES.  
10/6 Confirmed Authorized Agent info.  
11/2 Responded to RFI

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

6/3 Discussed project with Tribal leader  
7/27 On-site project walk-thru with tribal leader  
10/6 Confirmed Authorized Agent info.  
11/3 Responded to RFI  
12/1 Notification of FEMA submission

#### Water Mains Planning

5/21 Submitted RFI response  
9/27 Submitted RFI response  
10/6 Confirmed Authorized Agent info  
12/1 Notification of FEMA submission

State Funded projects (Prop 1, Prop 68)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	75%	59%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	10%	0%	\$ 450,000.00
DWSRF	AMI	AMI	10%	0%	\$ 1,600,000.00
<b>Totals:</b>					\$ 2,425,000.00
<b>Actuals:</b>					\$ 222,375.00

**I&I, Unit 9 Tank**

11/9 **I & I:** Submitted quarterly progress report

12/2 **I & I:** Authorized Coastland to review videos and return recommendations.

12/9 **I & I:** Discovered missing manhole. Uncovered and replaced lid.

12/20 **I & I:** Received reimbursement of \$198,659.47

1/14 **I & I:** Agendized Coastland proposal of North Shore CT easement repair/replacement for \$17,113

1/19 **I & I:** Delivered Notice to Proceed to Coastland Engineering

2/1 **I & I:** Grant Agreement amendment signed

12/1 **Unit 9 Tank:** Submitted quarterly progress report

12/13 **Unit 9 Tank:** Received notification of LC CDD representative's departure on 12/15

12/15 **Unit 9 Tank:** Recieved Notice of Exemption (NOE) from planning committee

12/16 **Unit 9 Tank:** Received notification of Grading and Building permit requirements.

1/14 **Unit 9 Tank:** Agendized Coastland proposal of Final Design and bid documentation for \$115,852

1/19 **Unit 9 Tank:** Delivered Notice to Proceed to Coastland Engineering

## AMI

11/15 CivicSpark Fellow Thomas scheduled start date.  
11/15 600 Radios delivered  
12/8 Began training Lisa S on AMI data management  
12/15 244 Meters have been added to BeaconAMA since 11/15 for a total of 422  
12/21 On-site meeting with Badger. New IR Tool delivered, and utilized  
1/5 Order for 600 meters, radios & stakes placed (96 LTE MS). Endpoint delivery date 4/2022.  
1/11 Book 7 (151 meters) replacement has begun. Troubleshooting missed reads.  
1/24 Development of Town Hall agenda  
2/2 Development of Town Hall marketing flyer  
2/4 BeaconAMA training scheduled for billing staff

## FLASHES

11/18 Conducted FLASHES Town Hall  
11/19 Submitted Multi-Benefit Water-Energy Resilience Project (FLASHES) to DWR Drought Relief funding program  
12/7 Fostering support from CBIA, PIF, AGC  
1/7 Discussing FLASHES expansion to Middletown water.  
1/10 Researching USDA funding opportunities  
1/13 DR4482 HMGP NOI submitted  
1/14 MIP Comment letter submitted to CPUC  
1/26 Ad Hoc meeting with Trane  
2/2 Review of the letter of commitment amendment  
2/4 Developing response to HMGP NOI RFI  
2/8 Meeting scheduled with HMGP representative

## Drought & COVID Relief Funding

9/27 Submitted \$8M Emergency Intertie project to DWR Small Community Drought Relief Funding program  
10/6 Submitted \$22M Water Main Replacement project to DWR Small Community Drought Relief Funding program  
10/15 Submitted Covid Relief Funding application for \$56K  
10/29 Notification of DWR Multibenefit Drought Relief Funding  
11/1 Response from Drought Relief Funding Engineer, Alena. Emergency Intertie application is the 28th application, and the Water Main Replacement application is the 43rd. Alena is currently on the 21st application, and expects to complete 15 applications in the month of November.  
12/9 Drought Task Force mtg - Spring Valley, CLO to receive Drought Relief Funding for a new well  
12/9 M A T H - Meeting to discuss the effects of drought in the M'town area, and the status of the cannabis industry.  
12/16 Received notification of Covid Relief Funding allocation of \$116,992 (See attached)  
1/4 Received clarification request for application terms.  
1/11 Research USDA funding opportunities  
1/14 Agendized the allocation plan of Covid Relief funding.  
2/4 Agendized the allocation plan re-work

## SCADA

11/10 Meeting to review condition assessment data, and discuss recommendation. Summary of deficiencies illustrated with color-coded scoring system  
12/10 Meeting to discuss ANSI/ISA 18.2 life cycle and SCADA alarm strategy  
2/17 SCADA Master Plan review meeting

## Other activities

11/3 Meeting with homeowners regarding localized flooding, and mitigation  
11/15 Meeting to discuss GSA with water rights attorney Peter Kiel  
12/27 Reached consensus with HVLA that a cooperative effort for Parks&Rec project is not viable at this time.  
12/29 Meeting with attorney to discuss Ordinance 59.1  
2/3 Submittal of Moonridge Rd documents to SDRMA

## IRWM/DWR

2/2 Submitted Project Interest Form (PIF) to be added to the WestSideSAC IRWM project list.

## USDA

1/10 Submitted request to RDAApply program  
1/21 Researching possible funding combination with DWR Drought relief.

## CalFire

1/20 Submitted request for Fire Prevention Grant tracking number  
2/1 Received response to Partner Commitment letter  
2/9 Grant application submittal deadline

Potential projects (LHMP)					
Priority	Funding Agency	Project	Description	Costs	Notes
1	HMGP (FEMA)	SCADA	Technology refresh	\$ 1,000,000	Initial Feasibility discussions underway, Joined Demand Response program to qualify for rebates
1	HMGP (FEMA)	Tanks	Replace wooden tanks	\$ 5,400,000	Subapplication submitted for one tank only, 4558 - NOI
1	HMPG (FEMA)	I & I	Pipe-bursting	\$ 1,000,000	Grant funds awarded for first pipe-bursting
1		RRP, ERP	Requirement of AWIA of 2018	\$ 200,000	Due 3/21, Possible 4482-NOI opportunity
1	HMGP (FEMA)	Water	Correlators, AirVacs, Lines, Meters	\$ 5,500,000	ESCOs can support energy savings projects
2		WMP	Water Master Plan	\$ 100,000	This is 20 years old. Is a reference document for grant applications
2	HMGP (FEMA)	WWTP	EQ Basin, Sludge Beds	\$ 6,000,000	Every flooding disaster in the last 4 years has damaged a portion of the WWTP. Possible developed contributions.
2		SWP	Stormwater Master Plan	\$ 200,000	This is 20 years old. Opportunity for regional benefits.
2		Stormwater	Implement Stormwater Master Plan Improvements	\$ 10,000,000	Phase 1 - Culverts in the Flood detention basin, previous NOI accepted for this activity
2	HMGP (FEMA)	Well	Drill a new well	4000000	Water Resilience, Contamination Mitigation, possible developer assistance
2	FMAG (FEMA)	Fuels Mitigation	Defensible Space, Concrete detention basin, masonry buildings	\$ 400,000	Possible 4558-NOI opportunity
2	FMAG (FEMA)	Hydrants	Improvements	\$ 4,100,000	Previous NOI accepted for this activity
2	PDM (FEMA)	GIS	Fully develop database, O&M	\$ 400,000	Management, maintenance, and communications tool
3		PAP	Public Awareness Program	\$ 200,000	Disaster preparedness, response and recovery
3	HMGP (FEMA)	CL2 valve	Automatic shut-off valve	\$ 50,000	Operator Safety, RMP improvement list
3	HMGP (FEMA)	CL2 Analyzers	Chlorination Basin improvements	\$ 100,000	Flow-based treatment process will streamline WWTP
3	HMGP (FEMA)	Earthquake	Retrofits	\$ 5,000,000	
3		Levee	Certification	TDB	Opportunity for regional benefits, flood insurance
3		Dam	Inundation Mitigation	TDB	Infrastructure improvements



## Alyssa Gordon

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**From:** Cochrane, June@CalOES <June.Cochrane@CalOES.ca.gov>  
**Sent:** Thursday, February 3, 2022 3:25 PM  
**To:** Alyssa Gordon; Paul Kelley; Penny Cuadras  
**Subject:** 4382-112, HVLCSO, Unit Nine-Water Storage Reliability - Procurement Information  
**Attachments:** 2 - HMA Contracting Guidance (004).pdf; 5 - fema\_PDAT-field-manual\_102021.pdf; 6 - fema\_pdat\_procurement-checklist.pdf; 7 - PDAT Top 10 Procurement Mistakes.pdf; 8 - RESOURCES.docx

**Importance:** High

Hi Alyssa,

Per our earlier conversation on the status of your award, FEMA did acknowledge that the project is now available to obligate on 2/4 and by next week the approval letter will be sent to FEMA management for signature. Once it is signed and we are notified, you will be immediately notified that you can begin work. Per your agreement you will not start the project until that time as signed approval is a week or two out.

When the project is officially awarded I will also be looking to set up and conduct a kick-off meeting with you and your team within the first week or two. In the meantime, as we touched upon procurement in our phone conversation, I feel it important to pass along some information for you to review. You had mentioned you have engineers on retainer and that it was listed in the subapplication a couple years back. Once a project is awarded, procurement MUST be followed or risk being deobligated. [Procurement is also part of the Kick-Off meeting.]

Take this time to review the 2CFR 200.317-200.326 section as well as the PDAT manual. If you have questions, please do not hesitate to email me so that we can stay on top of this while waiting for your approval letter.

In the "Resources" attachment are links that you can copy and paste to your URL.

Sincerely,

*June Cochrane*, Hazard Mitigation Grants Specialist  
Coastal Unit  
Recovery - Hazard Mitigation Assistance Branch  
California Governor's Office of Emergency Services



Office: (916) 845-8295

Mobile: (916) 825-5605

[www.caloes.ca.gov/HMGP](http://www.caloes.ca.gov/HMGP)

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

**DATE:** February 8, 2022

**AGENDA ITEM:** Covid Relief Funding Allocation Plan

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**RECOMMENDATIONS:** TBD

**FINANCIAL IMPACT:** None

**BACKGROUND:**

Staff requested Covid relief funding from the special allocation dedicated to Special Districts. Staff asked for \$56k based on the definition of “unanticipated costs” in the funding guidelines<sup>1</sup>. Once the \$116,992 check arrived, it was deposited into the District checking account. This effectively paid the original expenses back.

The discussion now begins on what to do with the funds that have been deposited. Staff has received clear guidance that there are no requirements for how to utilize this award. However, the US Treasury Interim Rule guidelines represent the rules for County dissemination of funds. Premium Pay is discussed extensively in this US Treasury document, and counties have already awarded Premium Pay to their essential workers.

“essential workers include human service, public health, safety, or other kinds of critical assistance workers who have put themselves at risk to provide direct services during the pandemic.”

“Premium Pay” is additional income provided to essential workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and well-being of their communities.”

“Passed last Tuesday, the [Kern] county budget for the upcoming fiscal year includes more than \$22 million in premium pay for county

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<sup>1</sup> SD Relief funding guidelines

employees affected by the pandemic. More than 7,000 workers — firefighters, law enforcement, public works and more — will each receive a \$3,000r bonus.”<sup>2</sup>

“The Santa Clara County Board of Supervisors approved the measure last month, granting every full-time county employee a one-time bonus of \$2,500. Part-time employees will receive a prorated amount based on the number of hours worked, and state contractors who provided in-home supportive services will be eligible for a \$500 bonus. The payments will total roughly \$76.3 million, funded via \$187.2 million in federal relief money received by the county in May from the American Rescue Plan Act.”<sup>3</sup>

Staff believed that an allocation of the remaining ~\$61k could be used to support the employee recognition vehicle of Premium Pay. In fact, a detailed calculation of hourly wage, date of hire, and the exclusion of work-from-home hours was conducted to determine a fair allocation for each employee. This allocation totaled less than \$61k, at \$55,466.80

At the last Board of Directors meeting, staff was given direction to re-work this plan. The terms of the re-work are based on three points.

1. Year End: Perhaps this allocation would be better suited to take place after the end of the fiscal year (6/30/22). Year-end accounting procedures provide the District with a summary of annual expenses as it relates to budgeted expenses. The relief funds were deposited in January. If the final accounting of operations determine that we met our budget forecasts, this un-budgeted allocation would be warranted.
2. 7% lag: The District’s compensation study of 2020 was later incorporated into the 5-year rate structure, at a 7% lag. Staff are already compensated at less than the industry median. The Premium Pay proposal does not request raises for staff, only a single payment for past performance.
3. More money coming?: At the last Board or Directors meeting, the question of anticipated additional funding was posed. Staff would like to clarify that yes, additional funding is expected to be distributed to counties in May of this year. It will be the District’s responsibility to ask for their portion of this distribution. In the last six weeks, more Covid-related expenses have been incurred by the District but can be claimed as part of the May-2022 allocation to counties.

In summary, let’s wait a few months to see how the fiscal year expenses performed against budget, and at that time we can also take into consideration the compensation study that is less than industry median, and the consideration that the prospect of new funding will help offset much more capital and operational expenses than the Special District Covid relief funding.

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<sup>2</sup> <https://www.kget.com/news/kern-county-approves-premium-pay-for-public-employees/>

<sup>3</sup> <https://www.route-fifty.com/management/2021/11/one-county-will-give-76-million-hero-pay-public-employees-covid-response/186878/>



[Home](#) | [budget](#) | [COVID 19](#) | Fiscal Relief for Special Districts

## COVID-19 Fiscal Relief for Special Districts

The 2021 Budget Act appropriated \$100 million one-time General Fund to provide fiscal relief to independent special districts for revenue losses and or unanticipated costs incurred due to the COVID-19 public health emergency. Funds are reserved for districts that have not received other forms of COVID-19 fiscal relief directly from the state or federal government.

### Eligibility Requirements

To be eligible to apply for an allocation, special districts must meet the following criteria:

1. Must be designated as an independent special district by the State Controller's Office (SCO); and
2. Have not received other forms of COVID-19 fiscal relief directly from the state or federal government.

The receipt of Federal Emergency Management Agency (FEMA) reimbursements or the intent to apply for FEMA reimbursements does not disqualify a special district from applying. However, if a special district intends to apply for the California Arrearage Payment Program or the California Water and Wastewater Arrearage Program, the special district is ineligible to apply for these funds.

### Allocation Methodology

Finance, in consultation with the California Special Districts Association (CSDA), developed a methodology to allocate these funds to independent special districts. Each qualifying district that applies will receive an allocation based on its proportionate share of the total unanticipated costs and revenue losses incurred by all districts during the following eligible periods:

- Revenue Losses—Revenue losses, from all fund sources, incurred due to the COVID-19 public health emergency during the 2020-21 state fiscal year, compared to the revenue from all fund sources in the 2018-19 state fiscal year (July 1 through June 30—which serves as the base period to which the revenues will be compared).
- **Unanticipated Costs—Unanticipated costs incurred due to the COVID-19 public health emergency during the period starting March 4, 2020 and ending June 15, 2021. This aligns with similar federal fiscal reporting timeframes.**

### Application Process – Applications due October 15

The state developed a secure web form to facilitate the application process.

To access web form: <https://esd.dof.ca.gov/cfrsd/special-district>

The web form is optimized for the Google Chrome browser and may not work with other browsers.

Eligible special districts must use the web form to provide the following required information:

- 2018-19 revenue from all fund sources
- 2020-21 revenue from all fund sources
- **Unanticipated costs incurred between March 4, 2020 and June 15, 2021**
- Costs eligible for FEMA reimbursements incurred between March 4, 2020 and June 15, 2021
- Contact information for an authorized representative, the person submitting the application, and an alternate contact

**Applications open on October 1, 2021 and must be submitted by October 15, 2021.**

### Disbursement Timeline

Finance will review all applications and calculate the allocations by the first week of November. The allocations will be shared with the SCO, who will then disburse the funds to the county auditor-controllers by the second week of December. Each county auditor controller must allocate the funds to the independent special districts in their county, within 30 days of receipt of funding from the SCO.

Disbursement Timeline*	
Applications open	Friday, October 1
Applications due	Friday, October 1
Finance application review and allocation calculation	Friday, November
Submit final allocations to SCO	Friday, November
Submit final allocations to county auditor-controllers	Friday, November
SCO disburses payments to county auditor-controllers	Thursday, Decen
County auditor-controllers disburse payments within 30 days of receipt of funding	Friday, January 1

\* Actual dates of timeline may vary.

Final allocations will be posted on this webpage by no later than December 2021.

## Additional Resources

- COVID-19 Fiscal Relief for Special Districts Webinar – Presented by CSDA and Finance:
  - [Webinar Recording](#): When you arrive at the registration page, you will be prompted to add the On-Demand Webinar to your cart. If you are not a member of California Special Districts Association (CSDA), please click “Register HERE” (in the description) and you will be prompted to fill out a brief online form providing your name, job title, email address, and district name. When finished, you will receive a confirmation email within one business day with instructions for how to access the webinar. Any questions? Call CSDA at 877.924.2732.
  - [PDF of Presentation Slides](#): (.pdf)
- [Frequently Asked Questions](#) (.pdf):
- SCO List of Independent Special Districts: You can [search for your district](#) on the State Controller’s Office database, and it will provide a descriptor in the search results as to your special district designation.
- FEMA Reimbursement Guidelines: <https://www.fema.gov/fact-sheet/eligible-emergency-protective-measures>
- State Water and Utility Arrearages Programs:
  - Water and Wastewater Arrearages: [https://www.waterboards.ca.gov/arrearage\\_payment\\_program/](https://www.waterboards.ca.gov/arrearage_payment_program/)
  - Utility Arrearages: <https://www.csd.ca.gov/Pages/CAPP.aspx>

## For Questions

For general questions, please email [COVIDfund@csda.net](mailto:COVIDfund@csda.net)

For web portal or disbursement questions, please email [SDrelief@dof.ca.gov](mailto:SDrelief@dof.ca.gov)

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