



Hidden Valley Lake Community Services District

Regular Board Meeting

Tuesday, August 17, 2021– 7:00 PM

By Teleconference

DURING THE CURRENT PUBLIC HEALTH EMERGENCY, THE DISTRICT BOARDROOM WILL NOT BE OPEN TO THE PUBLIC

As authorized by California Governor Gavin Newsom’s Executive Order N-08-21, paragraph 42, because of the current emergency health situation, the District Board Room will not be open to the public and one or more of the District Board of Directors will be participating in the meeting via teleconference.

Members of the public may attend the meeting via the Live Stream video on the District website at: <http://www.hvlcsd.org>. To join this meeting select the, August 17, 2021, Board of Directors Meeting select Join Microsoft Teams and Select Join on the web instead.

Please submit your comments to pcuadras@hvlcsd.org or mail your comments to the attention of the: Administrative Services Manager, Hidden Valley Lake Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467.

Comments will be addressed by the Board President as related to the agenda item or during Public Comment.

1) **CALL TO ORDER**

2) **PLEDGE OF ALLEGIANCE**

3) **ROLL CALL**

4) **APPROVAL OF AGENDA**

5) **CONSENT CALENDAR**

A. **MINUTES**: Approval of the July 13, 2021, Finance Committee Meeting Minutes.

B. **MINUTES**: Approval of the July 20, 2021, Regular Board of Directors Meeting Minutes.

C. **DISBURSEMENTS**: Check #038357 - #038463 including drafts and payroll for a total of \$427,708.54.

6) BOARD COMMITTEE REPORTS (for information only, no action anticipated)

Finance Committee
Personnel Committee
Emergency Preparedness Committee
Lake Water Use Agreement-Ad Hoc Committee
Trane Ad-Hoc Committee
Valley Oaks Project Sub-Committee

7) STAFF REPORTS (for information only, no action anticipated)

Financial Report
Administration/Customer Service Report
ACWA State Legislative Committee
Field Operations Report
Projects Update
General Managers Report

8) BOARD LIST OF PRIORITIES:

- Generators
- Tank 9
- I&I
- SCADA
- AMI

9) CLOSED SESSION: Conference with Real Property Negotiator as allowed pursuant to Government Code section 54956.8:

Property: APN#

142-401-07

013-060-05

014-270-10

014-280-19

Agency negotiator: Dennis White, General Manager

Negotiating parties: Trane International

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

RECONVENE TO OPEN SESSION: Presentation of any reportable items

10) DISCUSSION AND POSSIBLE ACTION: Possible Action Resulting from Closed Session

11) DISCUSSION AND POSSIBLE ACTION: Strategic Planning Workshop

12) DISCUSSION AND POSSIBLE ACTION: Approve Amendment to the Mobile/Stationary Meter Use Policy

13) DISCUSSION AND POSSIBLE ACTION: Drought Emergency Declaration and Water Conservation

14) DISCUSSION AND POSSIBLE ACTION: Appoint District representatives to JPIA Board

15) INFORMATION ONLY: Smith & Newell Communication and Engagement Letter

16) PUBLIC COMMENT

17) BOARD MEMBER COMMENT

18) ADJOURN

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



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REPORT
MEETING DATE:
Tuesday July 13, 2021 – 12:30 P.M.**

The Hidden Valley Lake Community Services District Finance Committee met virtually via Microsoft Teams.

Present were:

Director Jim Freeman
Director Gary Graves
Dennis White, General Manager
Trish Wilkinson, Accounting Supervisor
Alyssa Gordon, Project Manager

CALL TO ORDER

The meeting was called to order at 12:33 PM by Director Freeman.

APPROVAL OF AGENDA

On a motion by Director Graves and seconded by Director Freeman the Agenda was approved as amended striking item #10 from the agenda.

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

Tuesday July 13, 2021, Finance Committee Agenda approved as amended, by roll call vote.

REVIEW and DISCUSS:

Monthly Financial Reports & Disbursements

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

REVIEW and DISCUSS:

Projects Update

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

REVIEW and DISCUSS:

Unit 9 Tank project – Coastland proposal

The Committee's recommendation to the Board to approve the Coastland proposal and move forward with the project.

REVIEW and DISCUSS:

Generator project – Planning Partners proposal

The Committee's recommendation to the Board to approve the Planning Partners proposal and move forward with the project.

REVIEW and DISCUSS:

Trane Development Agreement

The Committee request staff present the Trane Development Agreement at the next Regular Board meeting as a discussion only.

PUBLIC COMMENT

No Public Comment

COMMITTEE MEMBER COMMENT

The Committee commend staff for the hard work and commitment to the District.

ADJOURNMENT

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

No public Comment.

Roll Call Vote:

AYES: (2) Directors Graves and Freeman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to adjourn the meeting at 1:44 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: July 20, 2021 – 7:00 PM**

The Hidden Valley Lake Community Services District Board of Directors met this evening Via Teleconference.

Present in Person

Director Jim Freeman
Director Gary Graves
Director Claude Brown
Director Jim Lieberman
Director Sean Millerick

Also Present

General Manager, Dennis White
Administrative Services Manager, Penny Cuadras
Accounting Supervisor, Trish Wilkinson

Present Via Teleconference

Water Resources Specialist, Hannah Davidson

CALL TO ORDER

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

APPROVAL OF AGENDA

Motion by Director Graves to approve the July 20, 2021, Regular Board Agenda as presented. Seconded by Director Millerick.

No further discussion from the Board.

No public comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries unanimous to approve the July 20, 2021, Regular Board Agenda as presented.

CONSENT CALENDAR

Motion by Director Millerick to approve the Consent Calendar. Seconded by Director Graves.

A. MINUTES: Approval of the June 8, 2021, Finance Committee Meeting Minutes.

B. MINUTES: Approval of the June 15, 2021, Regular Board Meeting Minutes.

C. DISBURSEMENTS: Check # 038288 - # 038383 including drafts and payroll for a total of \$341,785.35.

No further discussion from the Board.

No public comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to approve the Consent Calendar amending the June 15, 2021, Meeting Minutes Open and Closed Session.

BOARD COMMITTEE REPORTS

Finance Committee: Committee will report as addressed on the agenda.

Personnel Committee: Have not met.

Emergency Preparedness Committee: Have not met, meeting to be scheduled

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

Valley Oaks Sub-Committee: Have not met, meeting to be scheduled

Trane Energy Resilience Ad Hoc Committee: Met 6/29

STAFF REPORTS

Financial Report:

Administration/Customer Services Report: Lock off process begins October 1st; delinquent customers will be locked off 10/14/2021

Field Operation Report:

ACWA State Legislative Committee:

Projects Update:

General Manager Report:

PROJECT PRIORITIES: No Discussion

- Generators
- Tank 9
- I&I
- SCADA
- AMI

DISCUSSION AND POSSIBLE ACTION:

Unit 9 Tank Project-Coastland Proposal

Director Graves moved to approve Unit 9 Tank Project-Coastland Proposal. Seconded by Director Millerick.

The Finance Committee recommendation to the Board is to approve Unit 9 Tank Project-Coastland Proposal and direct staff to move forward.

No further discussion from the Board.

No public comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to approve Unit 9 Tank Project-Coastland Proposal and direct staff to move forward.

DISCUSSION AND POSSIBLE ACTION:

Generator Project-Planning Partners Proposal

The Board recommends staff continue to move forward; project approved in previous Board meeting no need to vote.

DISCUSSION AND POSSIBLE ACTION:

Approve Revisions to Policy 3103 Holiday Pay Effective Retroactive to February 18, 2020

Director Liberman moved to approve Revisions to Policy 3103 Holiday Pay Effective Retroactive to February 18, 2020. Seconded by Director Millerick.

No further discussion from the Board.

No public comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to approve Revisions to Policy 3103 Holiday Pay Effective Retroactive to February 18, 2020.

DISCUSSION AND POSSIBLE ACTION:

Provide Staff Direction Regarding SDRMA Quote for District Earthquake Insurance

Discussion only, Staff to confirm deductible, coverage of lost revenue and report back at the August Board meeting.

PUBLIC COMMENT

No Public Comment

BOARD MEMBER COMMENT

Director Graves commended staff for a good job.

Director Lieberman congratulated Dominic Hernandez for advancement to Operator I.

ADJOURNMENT

On a motion made by Director Graves and seconded by Director Lieberman the Board voted unanimously to adjourn the meeting at 7:41 PM by Roll Call Vote.

No further discussion from the Board.

No public comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous, meeting was adjourned at 7:41 P.M.

Jim Freeman
President of the Board

Date

Dennis White
General Manager, Secretary to the Board

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	2,899.92
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	107.38
01-1249	UNDERGROUND SERVICE ALERT			N		FUND TOTAL FOR VENDOR	75.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	264.17
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	261.67
01-1621	POWER INDUSTRIES, INC			N		FUND TOTAL FOR VENDOR	425.55
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	82,835.33
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,387.25
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	941.12
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	547.42
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	9,258.50
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,572.44
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	863.88
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	107.50
01-2526	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	541.88
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	3.85
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	15,342.02
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	10.94
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	104.61
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	157.70
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	997.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	1,326.45
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	100.00
01-2740	WATERSOLVE, LLC			N		FUND TOTAL FOR VENDOR	16,087.50
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	698.06
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,365.31
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,750.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	356.25
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	459.58
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	2,430.00
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	540.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	53.63
01-2884	FAHRENHEIT HEATING & AIR			N		FUND TOTAL FOR VENDOR	148.50
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	4,694.62
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	118.05
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2912	CITRIX SYSTEMS INC.			N		FUND TOTAL FOR VENDOR	600.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	104.22
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	15.45
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,571.37
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	322.50
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	2,088.07
01-2952	MACLEOD WATTS, INC.			N		FUND TOTAL FOR VENDOR	2,450.00
01-2959	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	356.10
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	489.75
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,702.19
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	28.97
01-3014	NIKOLAUS HENDRICKS			N		FUND TOTAL FOR VENDOR	48.55
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	17.59
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,245.95
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	178.56

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	790.20
01-3042	RUSSELL MURPHY			N		FUND TOTAL FOR VENDOR	196.78
01-8	AT&T			N		FUND TOTAL FOR VENDOR	141.91
*** FUND TOTALS ***							167,941.74

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,465.48
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,888.40
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	107.37
01-1249	UNDERGROUND SERVICE ALERT			N		FUND TOTAL FOR VENDOR	75.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	264.16
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	261.68
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	43.75
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	82,835.29
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,395.50
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	176.95
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	547.41
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	9,218.90
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,572.44
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	863.87
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	107.50
01-2526	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	643.18
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	41.85
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	21,342.01
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	10.93
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	104.62
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	157.68
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	284.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	5,811.19
01-2735	JONAS HEATING AND COOLING			N		FUND TOTAL FOR VENDOR	100.00
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	698.04
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,365.30
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,350.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	356.25
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	459.58
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	3,015.00
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	125.49
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	53.62
01-2884	FAHRENHEIT HEATING & AIR			N		FUND TOTAL FOR VENDOR	148.50
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	4,694.62
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	118.05
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2912	CITRIX SYSTEMS INC.			N		FUND TOTAL FOR VENDOR	600.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	104.22
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	15.44
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,571.36
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	322.53
01-2952	MACLEOD WATTS, INC.			N		FUND TOTAL FOR VENDOR	2,450.00
01-2959	FRANCHISE TAX BOARD			N		FUND TOTAL FOR VENDOR	311.98
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	489.75
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,702.18
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	28.98
01-3014	NIKOLAUS HENDRICKS			N		FUND TOTAL FOR VENDOR	48.56
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	17.58
01-3019	CINQUINI & PASSARINO INC.			N		FUND TOTAL FOR VENDOR	870.00
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,245.94
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	178.57

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
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01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	790.19
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01-3040	CLEAN ENERGY CAPITAL SECU			N		FUND TOTAL FOR VENDOR	10,850.00
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01-3041	CUSTOM VINYL APPLICATIONS			N		FUND TOTAL FOR VENDOR	336.33
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01-3042	RUSSELL MURPHY			N		FUND TOTAL FOR VENDOR	196.77
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01-8	AT&T			N		FUND TOTAL FOR VENDOR	141.90
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*** FUND TOTALS ***							170,736.39
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VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
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01-19	NBS GOVERNMENT FINANCE GR			N		FUND TOTAL FOR VENDOR	1,959.74
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*** FUND TOTALS *** 1,959.74

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 218 CIEDB REDEMPTION FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-1636	US BANK			N	FUND TOTAL FOR VENDOR	26,017.62
*** FUND TOTALS ***						26,017.62
*** REPORT TOTALS ***			366,655.49			366,655.49

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	322.50
120 2088	SURVIVOR BENEFITS - PERS	19.83
120 2089	WAGE ASSIGNMENTS	897.98
120 2090	PERS PAYABLE	4,013.11
120 2091	FIT PAYABLE	4,645.88
120 2092	CIT PAYABLE	2,134.95
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	855.09
120 2095	S D I PAYABLE	707.62
120 2099	DEFERRED COMP - 457 PLAN	356.25
120 5-00-5020	EMPLOYEE BENEFITS	170.00
120 5-00-5024	WORKERS' COMP INSURANCE	10,049.34
120 5-00-5060	GASOLINE, OIL & FUEL	1,767.19
120 5-00-5061	VEHICLE MAINT	790.20
120 5-00-5074	INSURANCE	72,287.79
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	175.00
120 5-00-5092	POSTAGE & SHIPPING	942.96
120 5-00-5121	LEGAL SERVICES	1,029.75
120 5-00-5122	ENGINEERING SERVICES	2,430.00
120 5-00-5123	OTHER PROFESSIONAL SERVICES	2,478.97
120 5-00-5130	PRINTING & PUBLICATION	736.86
120 5-00-5145	EQUIPMENT RENTAL	282.78
120 5-00-5148	OPERATING SUPPLIES	3,428.64
120 5-00-5150	REPAIR & REPLACE	6,300.31
120 5-00-5155	MAINT BLDG & GROUNDS	4,913.06
120 5-00-5156	CUSTODIAL SERVICES	997.50
120 5-00-5160	SLUDGE DISPOSAL	16,087.50
120 5-00-5191	TELEPHONE	473.08
120 5-00-5193	OTHER UTILITIES	261.67

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 218 CIEDB REDEMPTION FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5194	IT SERVICES	16,465.02
120 5-00-5195	ENV/MONITORING	2,750.00
120 5-00-5315	SAFETY EQUIPMENT	480.77
120 5-10-5010	SALARIES & WAGES	472.27
120 5-10-5020	EMPLOYEE BENEFITS	822.16
120 5-10-5021	RETIREMENT BENEFITS	3,029.14
120 5-10-5090	OFFICE SUPPLIES	173.69
120 5-10-5170	TRAVEL MILEAGE	135.64
120 5-10-5175	EDUCATION / SEMINARS	222.61
120 5-30-5010	SALARIES & WAGES	379.36
120 5-30-5020	EMPLOYEE BENEFITS	970.87
120 5-30-5021	RETIREMENT BENEFITS	2,196.42
120 5-30-5022	CLOTHING ALLOWANCE	245.33
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	8.00
	** FUND TOTAL **	167,941.74
130 1052	ACCTS REC WATER USE	1,465.48
130 2075	AFLAC	322.53
130 2088	SURVIVOR BENEFITS - PERS	20.16
130 2089	WAGE ASSIGNMENTS	955.16
130 2090	PERS PAYABLE	4,000.27
130 2091	FIT PAYABLE	4,665.79
130 2092	CIT PAYABLE	2,128.10
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	849.45
130 2095	S D I PAYABLE	702.99
130 2099	DEFERRED COMP - PLAN 457 PAYAB	356.25
130 5-00-5020	EMPLOYEE BENEFITS	170.00
130 5-00-5024	WORKERS' COMP INSURANCE	10,049.34
130 5-00-5060	GASOLINE, OIL & FUEL	1,767.18
130 5-00-5061	VEHICLE MAINT	790.19
130 5-00-5074	INSURANCE	72,287.79
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	175.00
130 5-00-5092	POSTAGE & SHIPPING	942.96
130 5-00-5121	LEGAL SERVICES	14,354.75
130 5-00-5123	OTHER PROFESSIONAL SERVICES	2,478.98
130 5-00-5124	WATER RIGHTS	43.75
130 5-00-5130	PRINTING & PUBLICATION	736.85
130 5-00-5145	EQUIPMENT RENTAL	282.79
130 5-00-5148	OPERATING SUPPLIES	1,571.36
130 5-00-5150	REPAIR & REPLACE	9,402.49
130 5-00-5155	MAINT BLDG & GROUNDS	4,913.05
130 5-00-5156	CUSTODIAL SERVICES	284.50
130 5-00-5191	TELEPHONE	473.06
130 5-00-5193	OTHER UTILITIES	261.68
130 5-00-5194	IT SERVICES	22,590.50

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 : 7/01/2021 THRU 7/31/2021 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>1,871,167.00</u>	<u>176,229.89</u>	<u>176,229.89</u>	<u>1,694,937.11</u>	<u>9.42</u>
TOTAL REVENUES	<u>1,871,167.00</u>	<u>176,229.89</u>	<u>176,229.89</u>	<u>1,694,937.11</u>	<u>9.42</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	960,501.00	131,265.43	131,265.43	829,235.57	13.67
ADMINISTRATION	445,691.00	36,649.17	36,649.17	409,041.83	8.22
FIELD	432,267.00	29,283.89	29,283.89	402,983.11	6.77
DIRECTORS	32,708.00	181.21	181.21	32,526.79	0.55
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,871,167.00</u>	<u>197,379.70</u>	<u>197,379.70</u>	<u>1,673,787.30</u>	<u>10.55</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(21,149.81)	(21,149.81)	21,149.81	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	100.00	100.00	400.00	20.00
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	0.00	5,500.00	0.00
120-4050 SALES OF RECLAIMED WATER	138,000.00	31,704.54	31,704.54	106,295.46	22.97
120-4111 COMM SEWER USE	61,985.00	4,316.12	4,316.12	57,668.88	6.96
120-4112 GOV'T SEWER USE	1,200.00	0.00	0.00	1,200.00	0.00
120-4116 SEWER USE CHARGES	1,634,882.00	138,061.24	138,061.24	1,496,820.76	8.44
120-4210 LATE FEE	22,000.00	2,043.39	2,043.39	19,956.61	9.29
120-4300 MISC INCOME	2,500.00	4.60	4.60	2,495.40	0.18
120-4310 OTHER INCOME	2,600.00	0.00	0.00	2,600.00	0.00
120-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	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	0.00	2,000.00	0.00
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,871,167.00	176,229.89	176,229.89	1,694,937.11	9.42
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	10,049.34	10,049.34	50.66	99.50
120-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00 (	649.93) (	649.93)	8,838.93	7.94-
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	823.84	823.84	19,176.16	4.12
120-5-00-5061 VEHICLE MAINT	18,000.00	790.20	790.20	17,209.80	4.39
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	71,000.00	72,287.79	72,287.79 (	1,287.79)	101.81
120-5-00-5075 BANK FEES	21,000.00	2,281.19	2,281.19	18,718.81	10.86
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	175.00	175.00	10,825.00	1.59
120-5-00-5092 POSTAGE & SHIPPING	7,000.00 (	0.82) (	0.82)	7,000.82	0.01-
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	540.00	540.00	11,460.00	4.50
120-5-00-5122 ENGINEERING SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5123 OTHER PROFESSIONAL SERVICE	20,000.00	2,450.00	2,450.00	17,550.00	12.25
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	0.00	0.00	5,000.00	0.00
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	282.78	282.78	4,717.22	5.66
120-5-00-5148 OPERATING SUPPLIES	48,000.00 (	230.80) (	230.80)	48,230.80	0.48-
120-5-00-5150 REPAIR & REPLACE	149,900.00	4,351.41	4,351.41	145,548.59	2.90
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	4,808.06	4,808.06	3,191.94	60.10
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	0.00	0.00	16,500.00	0.00
120-5-00-5157 SECURITY	600.00	0.00	0.00	600.00	0.00
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	16,087.50	16,087.50	28,912.50	35.75
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	12,000.00	922.96	922.96	11,077.04	7.69
120-5-00-5192 ELECTRICITY	95,000.00	0.00	0.00	95,000.00	0.00
120-5-00-5193 OTHER UTILITIES	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5194 IT SERVICES	38,000.00	14,185.14	14,185.14	23,814.86	37.33
120-5-00-5195 ENV/MONITORING	35,000.00	1,631.00	1,631.00	33,369.00	4.66
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	5,000.00	0.00	0.00	5,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	3,000.00	0.00	0.00	3,000.00	0.00
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	480.77	480.77	3,019.23	13.74
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	0.00	250.00	0.00
120-5-00-5580 TRANSFERS OUT	178,462.00	0.00	0.00	178,462.00	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	960,501.00	131,265.43	131,265.43	829,235.57	13.67

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	33,040.25	33,040.25	259,543.75	11.29
120-5-10-5020 EMPLOYEE BENEFITS	84,855.00	473.13	473.13	84,381.87	0.56
120-5-10-5021 RETIREMENT BENEFITS	56,902.00	3,029.14	3,029.14	53,872.86	5.32
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	106.65	106.65	3,893.35	2.67
120-5-10-5170 TRAVEL MILEAGE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	445,691.00	36,649.17	36,649.17	409,041.83	8.22

AS OF: JULY 31ST, 2021

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	26,465.63	26,465.63	217,615.37	10.84
120-5-30-5020 EMPLOYEE BENEFITS	128,742.00	621.84	621.84	128,120.16	0.48
120-5-30-5021 RETIREMENT BENEFITS	50,444.00	2,196.42	2,196.42	48,247.58	4.35
120-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	0.00	2,000.00	0.00
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	0.00	500.00	0.00
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	432,267.00	29,283.89	29,283.89	402,983.11	6.77

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	269.15	2,730.85	8.97
120-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	8.00	222.00	3.48
120-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00 (	95.94) (	95.94)	24,273.94	0.40-
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	32,708.00	181.21	181.21	32,526.79	0.55

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

120-SEWER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
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: JULY 31ST, 2021

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 I & I	0.00	0.00	0.00	0.00	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,871,167.00	197,379.70	197,379.70	1,673,787.30	10.55
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(21,149.81)	(21,149.81)	21,149.81	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,721,075.00</u>	<u>283,466.32</u>	<u>283,466.32</u>	<u>2,437,608.68</u>	<u>10.42</u>
TOTAL REVENUES	<u>2,721,075.00</u>	<u>283,466.32</u>	<u>283,466.32</u>	<u>2,437,608.68</u>	<u>10.42</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,809,209.00	121,935.06	121,935.06	1,687,273.94	6.74
ADMINISTRATION	444,891.00	36,649.19	36,649.19	408,241.81	8.24
FIELD	432,867.00	28,846.25	28,846.25	404,020.75	6.66
DIRECTORS	34,108.00	181.16	181.16	33,926.84	0.53
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>870.00</u>	<u>870.00</u>	<u>(870.00)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,721,075.00</u>	<u>188,481.66</u>	<u>188,481.66</u>	<u>2,532,593.34</u>	<u>6.93</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	94,984.66	94,984.66	(94,984.66)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	0.00	0.00	5,000.00	0.00
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	57,576.00	1,377.00	1,377.00	56,199.00	2.39
130-4040 LIEN RECORDING FEES	1,200.00	117.23	117.23	1,082.77	9.77
130-4045 AVAILABILITY FEES	22,000.00	0.00	0.00	22,000.00	0.00
130-4110 COMM WATER USE	126,948.00	6,965.04	6,965.04	119,982.96	5.49
130-4112 GOV'T WATER USE	6,200.00	491.55	491.55	5,708.45	7.93
130-4115 WATER USE	2,462,899.00	267,601.81	267,601.81	2,195,297.19	10.87
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	32,000.00	3,669.09	3,669.09	28,330.91	11.47
130-4215 RETURNED CHECK FEE	200.00	0.00	0.00	200.00	0.00
130-4300 MISC INCOME	1,500.00	4.60	4.60	1,495.40	0.31
130-4310 OTHER INCOME	1,500.00	0.00	0.00	1,500.00	0.00
130-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	3,240.00	3,240.00	(3,240.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	4,052.00	0.00	0.00	4,052.00	0.00
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	0.00	0.00	0.00

TOTAL REVENUES	2,721,075.00	283,466.32	283,466.32	2,437,608.68	10.42
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	10,100.00	10,049.34	10,049.34	50.66	99.50
130-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00 (	649.93) (	649.93)	8,838.93	7.94-
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	823.83	823.83	19,176.17	4.12
130-5-00-5061 VEHICLE MAINT	12,500.00	790.19	790.19	11,709.81	6.32
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	71,000.00	72,287.79	72,287.79 (	1,287.79)	101.81
130-5-00-5075 BANK FEES	21,000.00	2,280.59	2,280.59	18,719.41	10.86
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	175.00	175.00	27,825.00	0.63
130-5-00-5092 POSTAGE & SHIPPING	7,000.00 (	0.83) (	0.83)	7,000.83	0.01-
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	3,015.00	3,015.00	61,985.00	4.64
130-5-00-5122 ENGINEERING SERVICES	65,000.00	0.00	0.00	65,000.00	0.00
130-5-00-5123 OTHER PROFESSIONAL SERVICE	45,000.00	2,450.00	2,450.00	42,550.00	5.44
130-5-00-5124 WATER RIGHTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	10,000.00	282.79	282.79	9,717.21	2.83
130-5-00-5148 OPERATING SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5150 REPAIR & REPLACE	168,900.00	3,470.06	3,470.06	165,429.94	2.05
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	4,808.05	4,808.05	7,191.95	40.07
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5157 SECURITY	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	922.94	922.94	10,077.06	8.39
130-5-00-5192 ELECTRICITY	178,000.00	0.00	0.00	178,000.00	0.00
130-5-00-5193 OTHER UTILITIES	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5194 IT SERVICES	40,000.00	20,185.14	20,185.14	19,814.86	50.46
130-5-00-5195 ENV/MONITORING	17,000.00	228.00	228.00	16,772.00	1.34
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	33,000.00	0.00	0.00	33,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	3,000.00	480.77	480.77	2,519.23	16.03
130-5-00-5505 WATER CONSERVATION	5,000.00	336.33	336.33	4,663.67	6.73
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	0.00	250.00	0.00
130-5-00-5580 TRANSFERS OUT	940,570.00	0.00	0.00	940,570.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,809,209.00	121,935.06	121,935.06	1,687,273.94	6.74

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	33,040.33	33,040.33	259,543.67	11.29
130-5-10-5020 EMPLOYEE BENEFITS	84,855.00	473.08	473.08	84,381.92	0.56
130-5-10-5021 RETIREMENT BENEFITS	56,902.00	3,029.15	3,029.15	53,872.85	5.32
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	106.63	106.63	3,893.37	2.67
130-5-10-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	444,891.00	36,649.19	36,649.19	408,241.81	8.24

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

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	26,055.13	26,055.13	218,025.87	10.67
130-5-30-5020 EMPLOYEE BENEFITS	128,742.00	621.80	621.80	128,120.20	0.48
130-5-30-5021 RETIREMENT BENEFITS	50,444.00	2,169.32	2,169.32	48,274.68	4.30
130-5-30-5022 CLOTHING ALLOWANCE	2,000.00	0.00	0.00	2,000.00	0.00
130-5-30-5063 CERTIFICATIONS	600.00	0.00	0.00	600.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	432,867.00	28,846.25	28,846.25	404,020.75	6.66

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

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	269.10	2,730.90	8.97
130-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	8.00	222.00	3.48
130-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00 (	95.94) (	95.94)	24,273.94	0.40-
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	34,108.00	181.16	181.16	33,926.84	0.53

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2021

130-WATER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2021

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7202 GENERATORS	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 TANK 9	0.00	870.00	870.00 (	870.00)	0.00
130-5-70-7206 AMI	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	0.00	870.00	870.00 (	870.00)	0.00
TOTAL EXPENDITURES	2,721,075.00	188,481.66	188,481.66	2,532,593.34	6.93
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	94,984.66	94,984.66 (	94,984.66)	0.00

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of July 30, 2021
(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	\$ 464,881	\$ 1,416,976	\$ 627,345	\$ 176,404	\$ 2,685,605
Cash Receipts					
Utility Billing Deposits	\$ 375,903	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 79	\$ 512	\$ 1	
Total Cash Receipts	\$ 375,903	\$ 79	\$ 512	\$ 176,405	
Cash Disbursements					
Accounts Payable Checks issued	\$ 328,047	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 39,373	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 55,727	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,562	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 427,709	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	\$ 132,334		\$ -	\$ -	
Transfers Out		\$ 132,334		\$ -	
Total Transfers Between Accounts	\$ 132,334	\$ 132,334	\$ -	\$ -	
Ending Balances in General Ledger	\$ 545,409	\$ 1,284,721	\$ 627,857	\$ 176,405	\$ 2,634,392
Reconciling Adjustments to Financial Institutions [2]	\$ -	\$ -	\$ -	\$ -	
Financial Institution Ending Balances	\$ 489,168	\$ 1,284,721	\$ 627,857	\$ 176,405	\$ 2,578,151

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	131,047	-	72,524	-	203,571
130 Water Operating	385,374	-	108,081	-	493,455
140 Flood Enterprise	-	-	-	-	-
215 2016 Sewer Refinancing Bond	(1,960)	361,478	94,848	176,405	630,772
218 2002 CIEDB Loan	21,411	68,366	12,408	-	102,185
219 2012 USDA Solar COP	-	8,369	883	-	9,252
313 Wastewater Operating Reserve	9,537	86,294	59,077	-	154,908
314 Wastewater CIP	-	262,240	95,521	-	357,761
319 2012 USDA Solar COP Reserve	-	31,329	-	-	31,329
320 Water CIP	-	311,267	-	-	311,267
325 Water Operating Reserve	-	155,378	-	-	155,378
350 2002 CIEDB Loan Reserve	-	-	184,515	-	184,515
Total Ending Balances in General Ledger	545,409	1,284,721	627,857	176,405	2,634,392

[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: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	7/02/2021	BANK-DRAFT	000601	AFLAC	215.01CR	CLEARED	A	7/07/2021
1010	7/02/2021	BANK-DRAFT	000602	CALIFORNIA PUBLIC EMPLOYEES RE	6,159.14CR	CLEARED	A	7/06/2021
1010	7/02/2021	BANK-DRAFT	000603	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	7/02/2021
1010	7/02/2021	BANK-DRAFT	000604	STATE OF CALIFORNIA EDD	1,852.92CR	CLEARED	A	7/02/2021
1010	7/02/2021	BANK-DRAFT	000605	US DEPARTMENT OF THE TREASURY	4,128.09CR	CLEARED	A	7/02/2021
1010	7/09/2021	BANK-DRAFT	000606	CALIFORNIA PUBLIC EMPLOYEES RE	407.85CR	CLEARED	A	7/19/2021
1010	7/09/2021	BANK-DRAFT	000607	STATE OF CALIFORNIA EDD	154.71CR	CLEARED	A	7/16/2021
1010	7/09/2021	BANK-DRAFT	000608	US DEPARTMENT OF THE TREASURY	353.45CR	CLEARED	A	7/16/2021
1010	7/16/2021	BANK-DRAFT	000609	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	7/16/2021	BANK-DRAFT	000610	CALIFORNIA PUBLIC EMPLOYEES RE	5,865.64CR	CLEARED	A	7/19/2021
1010	7/16/2021	BANK-DRAFT	000611	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	7/16/2021
1010	7/16/2021	BANK-DRAFT	000612	STATE OF CALIFORNIA EDD	1,898.18CR	CLEARED	A	7/16/2021
1010	7/16/2021	BANK-DRAFT	000613	US DEPARTMENT OF THE TREASURY	4,178.97CR	CLEARED	A	7/16/2021
1010	7/30/2021	BANK-DRAFT	000614	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	7/30/2021	BANK-DRAFT	000615	CALIFORNIA PUBLIC EMPLOYEES RE	6,044.77CR	CLEARED	A	8/02/2021
1010	7/30/2021	BANK-DRAFT	000616	NATIONWIDE RETIREMENT SOLUTION	237.50CR	CLEARED	A	7/30/2021
1010	7/30/2021	BANK-DRAFT	000617	STATE OF CALIFORNIA EDD	1,882.51CR	CLEARED	A	7/30/2021
1010	7/30/2021	BANK-DRAFT	000618	US DEPARTMENT OF THE TREASURY	4,122.24CR	CLEARED	A	7/30/2021
CHECK:								
1010	7/02/2021	CHECK	038357	ALPHA ANALYTICAL LABORATORIES	1,471.00CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038358	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	7/12/2021
1010	7/02/2021	CHECK	038359	AT&T MOBILITY	67.00CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038360	BADGER METER	125.49CR	CLEARED	A	7/12/2021
1010	7/02/2021	CHECK	038361	MEDIACOM	528.33CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038362	NBS GOVERNMENT FINANCE GROUP	1,879.16CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038363	NIKOLAUS HENDRICKS	97.11CR	CLEARED	A	7/09/2021
1010	7/02/2021	CHECK	038364	OFFICE DEPOT, INC	134.09CR	CLEARED	A	7/12/2021
1010	7/02/2021	CHECK	038365	PACE SUPPLY CORP	2,645.01CR	CLEARED	A	7/07/2021
1010	7/02/2021	CHECK	038366	PENNY CUADRAS	236.10CR	CLEARED	A	7/06/2021
1010	7/02/2021	CHECK	038367	SPECIAL DISTRICT RISK MANAGEME	20,098.68CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038368	SPECIAL DISTRICT RISK MANAGEME	144,575.58CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038369	FRANCHISE TAX BOARD	395.02CR	OUTSTND	A	0/00/0000
1010	7/02/2021	CHECK	038370	FRANCHISE TAX BOARD	99.16CR	CLEARED	A	7/14/2021
1010	7/02/2021	CHECK	038371	FRANCHISE TAX BOARD	189.64CR	CLEARED	A	7/15/2021
1010	7/02/2021	CHECK	038372	KIMCO, DEVELOPMENT	283.41CR	CLEARED	A	7/22/2021
1010	7/02/2021	CHECK	038373	LASSER, ROBERT	350.15CR	OUTSTND	A	0/00/0000
1010	7/02/2021	CHECK	038374	MCKELL, ALLEADA	71.16CR	CLEARED	A	7/16/2021
1010	7/02/2021	CHECK	038375	MOFFATT, BARBARA L	20.56CR	OUTSTND	A	0/00/0000
1010	7/02/2021	CHECK	038376	PORTER, JAMES	14.52CR	CLEARED	A	7/23/2021
1010	7/02/2021	CHECK	038377	PRIOLO, PHILLIP	135.93CR	CLEARED	A	7/14/2021
1010	7/02/2021	CHECK	038378	RODONI, DENNIS & JUD	155.99CR	CLEARED	A	7/08/2021
1010	7/02/2021	CHECK	038379	WARD, MICHAEL & LIND	28.99CR	CLEARED	A	7/08/2021
*** 1010	7/02/2021	CHECK	038384	ACUNA, IGNACIO	10.58CR	OUTSTND	A	0/00/0000

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

CHECK DATE: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	7/09/2021	CHECK	038385	ACWA/JPIA	1,094.83CR	CLEARED	A	7/14/2021
1010	7/09/2021	CHECK	038386	ALPHA ANALYTICAL LABORATORIES	655.00CR	CLEARED	A	7/14/2021
1010	7/09/2021	CHECK	038387	APPLIED TECHNOLOGY SOLUTIONS	986.00CR	CLEARED	A	7/26/2021
1010	7/09/2021	CHECK	038388	ARMED FORCE PEST CONTROL, INC.	195.00CR	CLEARED	A	7/15/2021
1010	7/09/2021	CHECK	038389	BACKGROUNDS ONLINE	57.95CR	CLEARED	A	7/14/2021
1010	7/09/2021	CHECK	038390	CITRIX SYSTEMS INC.	1,200.00CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038391	HANNAH DAVIDSON	35.17CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038392	HARDESTER'S MARKETS & HARDWARE	45.70CR	CLEARED	A	7/15/2021
1010	7/09/2021	CHECK	038393	JENFITCH, LLC	2,088.07CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038394	LAKE COUNTY RECORD BEE	214.75CR	CLEARED	A	7/16/2021
1010	7/09/2021	CHECK	038395	MICHELLE HAMILTON	1,282.00CR	CLEARED	A	7/26/2021
1010	7/09/2021	CHECK	038396	NBS GOVERNMENT FINANCE GROUP	80.58CR	CLEARED	A	7/14/2021
1010	7/09/2021	CHECK	038397	REDWOOD COAST FUELS	1,756.70CR	CLEARED	A	7/14/2021
1010	7/09/2021	CHECK	038398	SOUTH LAKE REFUSE & RECYCLING	523.35CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038399	STREAMLINE	200.00CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038400	TELSTAR INSTRUMENTS	1,727.75CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038401	USA BLUE BOOK	353.89CR	CLEARED	A	7/22/2021
1010	7/09/2021	CHECK	038402	WELLS FARGO FINANCIAL LEASING	357.13CR	CLEARED	A	7/13/2021
1010	7/09/2021	CHECK	038403	CURTIS, DAVID	14.52CR	CLEARED	A	7/16/2021
1010	7/09/2021	CHECK	038404	KNOWLTON, GREGORY	10.46CR	OUTSTND	A	0/00/0000
1010	7/09/2021	CHECK	038405	LEVY, JANET E	9.35CR	OUTSTND	A	0/00/0000
1010	7/09/2021	CHECK	038406	RICHNER, MARIO	31.23CR	OUTSTND	A	0/00/0000
1010	7/09/2021	CHECK	038407	SILVA, SARA	72.72CR	OUTSTND	A	0/00/0000
1010	7/16/2021	CHECK	038408	ALPHA ANALYTICAL LABORATORIES	642.00CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038409	AMAZON CAPITAL SERVICES, INC.	30.89CR	CLEARED	A	7/20/2021
1010	7/16/2021	CHECK	038410	AT&T	283.81CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038411	COUNTY OF LAKE SOLID WASTE	21.87CR	CLEARED	A	7/23/2021
1010	7/16/2021	CHECK	038412	CUSTOM VINYL APPLICATIONS (CVA	336.33CR	CLEARED	A	7/20/2021
1010	7/16/2021	CHECK	038413	DATAPROSE, LLC	3,144.88CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038414	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	7/16/2021	CHECK	038415	JONAS HEATING AND COOLING	200.00CR	CLEARED	A	7/20/2021
1010	7/16/2021	CHECK	038416	MIDDLETOWN COPY & PRINT	42.90CR	OUTSTND	A	0/00/0000
1010	7/16/2021	CHECK	038417	RGW GROUNDSKEEPING, LLC	7,589.24CR	CLEARED	A	7/19/2021
1010	7/16/2021	CHECK	038418	SPECIAL DISTRICT RISK MANAGEME	505.60CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038419	THATCHER COMPANY, INC.	3,142.73CR	CLEARED	A	7/20/2021
1010	7/16/2021	CHECK	038420	TYLER TECHNOLOGY	3,513.75CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038421	US BANK	26,017.62CR	CLEARED	A	7/21/2021
1010	7/16/2021	CHECK	038422	WAGNER & BONSIGNORE CCE	43.75CR	CLEARED	A	7/26/2021
1010	7/16/2021	CHECK	038423	FRANCHISE TAX BOARD	395.02CR	CLEARED	A	7/20/2021
1010	7/16/2021	CHECK	038424	FRANCHISE TAX BOARD	189.64CR	OUTSTND	A	0/00/0000
1010	7/16/2021	CHECK	038425	CALHOUN, MANCIL	5.21CR	OUTSTND	A	0/00/0000
1010	7/16/2021	CHECK	038426	SPITZER, ROSALIE	60.52CR	CLEARED	A	7/28/2021
1010	7/23/2021	CHECK	038427	ALPHA ANALYTICAL LABORATORIES	1,071.00CR	CLEARED	A	7/28/2021
1010	7/23/2021	CHECK	038428	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	7/27/2021

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

CHECK DATE: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	7/23/2021	CHECK	038429	BOLD POLISNER MADDOW NELSON &	3,555.00CR	CLEARED	A	7/29/2021
1010	7/23/2021	CHECK	038430	CARDMEMBER SERVICE	2,730.61CR	CLEARED	A	7/29/2021
1010	7/23/2021	CHECK	038431	VOID CHECK	0.00	CLEARED	A	7/23/2021
1010	7/23/2021	CHECK	038432	COASTLAND CIVIL ENGINEERING, I	2,430.00CR	CLEARED	A	8/02/2021
1010	7/23/2021	CHECK	038433	MACLEOD WATTS, INC.	4,900.00CR	OUTSTND	A	0/00/0000
1010	7/23/2021	CHECK	038434	PACE SUPPLY CORP	736.33CR	CLEARED	A	7/27/2021
1010	7/23/2021	CHECK	038435	RAY MORGAN COMPANY	208.44CR	CLEARED	A	7/30/2021
1010	7/23/2021	CHECK	038436	RGW GROUNDSKEEPING, LLC	1,800.00CR	CLEARED	A	7/27/2021
1010	7/23/2021	CHECK	038437	RUSSELL MURPHY	393.55CR	CLEARED	A	7/26/2021
1010	7/23/2021	CHECK	038438	ST HELENA HOSPITAL dba JOBCARE	1,396.10CR	CLEARED	A	7/29/2021
1010	7/23/2021	CHECK	038439	TYLER TECHNOLOGY	525.00CR	CLEARED	A	7/28/2021
1010	7/23/2021	CHECK	038440	UNDERGROUND SERVICE ALERT OF N	150.00CR	CLEARED	A	7/29/2021
1010	7/23/2021	CHECK	038441	WILEY PRICE & RADULOVICH, LLP	979.50CR	OUTSTND	A	0/00/0000
1010	7/23/2021	CHECK	038442	BROWN, JANE & BOB	110.28CR	OUTSTND	A	0/00/0000
1010	7/23/2021	CHECK	038443	SPOON, RICHARD	79.90CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038444	ALPHA ANALYTICAL LABORATORIES	261.00CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038445	AT&T MOBILITY	67.00CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038446	CINQUINI & PASSARINO INC.	870.00CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038447	CLEAN ENERGY CAPITAL SECURITIE	10,850.00CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038448	FAHRENHEIT HEATING & AIR CONDI	297.00CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038449	JL MECHANICAL	1,580.39CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038450	LAYNE PAVING & TRUCKING, INC.	315.38CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038451	MIDDLETOWN COPY & PRINT	64.35CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038452	OFFICE DEPOT, INC	75.14CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038453	PACE SUPPLY CORP	3,553.47CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038454	POWER INDUSTRIES, INC	425.55CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038455	REDWOOD COAST FUELS	1,647.67CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038456	SMITH CONSTRUCTION	919.16CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038457	SPECIAL DISTRICT RISK MANAGEME	490.76CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038458	TYLER TECHNOLOGY	32,645.28CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038459	US STANDARD PRODUCTS	2,491.89CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038460	USA BLUE BOOK	764.18CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038461	WATERSOLVE, LLC	16,087.50CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038462	FRANCHISE TAX BOARD	395.02CR	OUTSTND	A	0/00/0000
1010	7/30/2021	CHECK	038463	FRANCHISE TAX BOARD	189.64CR	OUTSTND	A	0/00/0000

DEPOSIT:								
1010	7/01/2021	DEPOSIT		CREDIT CARD 7/01/2021	4,260.17	CLEARED	C	7/02/2021
1010	7/01/2021	DEPOSIT	000001	CREDIT CARD 7/01/2021	198.05	CLEARED	C	7/02/2021
1010	7/01/2021	DEPOSIT	000002	CREDIT CARD 7/01/2021	2,344.49	CLEARED	C	7/06/2021
1010	7/01/2021	DEPOSIT	000003	REGULAR DAILY POST 7/01/2021	927.82	CLEARED	C	7/02/2021
1010	7/02/2021	DEPOSIT		CREDIT CARD 7/02/2021	11,823.26	CLEARED	C	7/06/2021
1010	7/02/2021	DEPOSIT	000001	CREDIT CARD 7/02/2021	164.89	CLEARED	C	7/06/2021
1010	7/02/2021	DEPOSIT	000002	CREDIT CARD 7/02/2021	4,539.50	CLEARED	C	7/06/2021

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

CHECK DATE: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
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1010	7/02/2021	DEPOSIT	000003	REGULAR DAILY POST 7/02/2021	2,661.70	CLEARED	C	7/06/2021
1010	7/05/2021	DEPOSIT		DAILY PAYMENT POSTING - ADJ	134.57CR	CLEARED	U	7/13/2021
1010	7/05/2021	DEPOSIT	000001	DAILY PAYMENT POSTING	134.57	CLEARED	U	7/13/2021
1010	7/06/2021	DEPOSIT		CREDIT CARD 7/06/2021	2,933.48	CLEARED	C	7/06/2021
1010	7/06/2021	DEPOSIT	000001	CREDIT CARD 7/06/2021	3,997.16	CLEARED	C	7/06/2021
1010	7/06/2021	DEPOSIT	000002	CREDIT CARD 7/06/2021	1,826.34	CLEARED	C	7/06/2021
1010	7/06/2021	DEPOSIT	000003	CREDIT CARD 7/06/2021	4,770.59	CLEARED	C	7/07/2021
1010	7/06/2021	DEPOSIT	000004	CREDIT CARD 7/06/2021	98.05	CLEARED	C	7/06/2021
1010	7/06/2021	DEPOSIT	000005	CREDIT CARD 7/06/2021	215.23	CLEARED	C	7/06/2021
1010	7/06/2021	DEPOSIT	000006	CREDIT CARD 7/06/2021	183.49	CLEARED	C	7/07/2021
1010	7/06/2021	DEPOSIT	000007	CREDIT CARD 7/06/2021	6,511.24	CLEARED	C	7/08/2021
1010	7/06/2021	DEPOSIT	000008	REGULAR DAILY POST 7/06/2021	10,031.84	CLEARED	C	7/07/2021
1010	7/07/2021	DEPOSIT		CREDIT CARD 7/07/2021	3,438.57	CLEARED	C	7/08/2021
1010	7/07/2021	DEPOSIT	000001	CREDIT CARD 7/07/2021	470.75	CLEARED	C	7/08/2021
1010	7/07/2021	DEPOSIT	000002	CREDIT CARD 7/07/2021	146.07	CLEARED	C	7/08/2021
1010	7/07/2021	DEPOSIT	000003	CREDIT CARD 7/07/2021	2,080.84	CLEARED	C	7/09/2021
1010	7/07/2021	DEPOSIT	000004	REGULAR DAILY POST 7/07/2021	3,243.30	CLEARED	C	7/08/2021
1010	7/08/2021	DEPOSIT		CREDIT CARD 7/08/2021	2,639.85	CLEARED	C	7/09/2021
1010	7/08/2021	DEPOSIT	000001	CREDIT CARD 7/08/2021	1.48	CLEARED	C	7/09/2021
1010	7/08/2021	DEPOSIT	000002	CREDIT CARD 7/08/2021	1,838.15	CLEARED	C	7/12/2021
1010	7/08/2021	DEPOSIT	000003	REGULAR DAILY POST 7/08/2021	18,585.09	CLEARED	C	7/09/2021
1010	7/09/2021	DEPOSIT		CREDIT CARD 7/09/2021	3,132.61	CLEARED	C	7/12/2021
1010	7/09/2021	DEPOSIT	000001	CREDIT CARD 7/09/2021	350.67	CLEARED	C	7/12/2021
1010	7/09/2021	DEPOSIT	000002	CREDIT CARD 7/09/2021	3,840.32	CLEARED	C	7/12/2021
1010	7/09/2021	DEPOSIT	000003	REGULAR DAILY POST 7/09/2021	7,676.52	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT		CREDIT CARD 7/12/2021	3,909.73	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT	000001	CREDIT CARD 7/12/2021	3,065.83	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT	000002	CREDIT CARD 7/12/2021	3,425.14	CLEARED	C	7/13/2021
1010	7/12/2021	DEPOSIT	000003	CREDIT CARD 7/12/2021	1,000.00	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT	000004	CREDIT CARD 7/12/2021	99.57	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT	000005	CREDIT CARD 7/12/2021	156.27	CLEARED	C	7/13/2021
1010	7/12/2021	DEPOSIT	000006	CREDIT CARD 7/12/2021	85.97	CLEARED	C	7/12/2021
1010	7/12/2021	DEPOSIT	000007	CREDIT CARD 7/12/2021	3,474.15	CLEARED	C	7/14/2021
1010	7/12/2021	DEPOSIT	000008	REGULAR DAILY POST 7/12/2021	12,365.88	CLEARED	C	7/13/2021
1010	7/13/2021	DEPOSIT		CREDIT CARD 7/13/2021	2,338.65	CLEARED	C	7/14/2021
1010	7/13/2021	DEPOSIT	000001	CREDIT CARD 7/13/2021	496.45	CLEARED	C	7/14/2021
1010	7/13/2021	DEPOSIT	000002	CREDIT CARD 7/13/2021	1,469.81	CLEARED	C	7/15/2021
1010	7/13/2021	DEPOSIT	000003	REGULAR DAILY POST 7/13/2021	7,486.85	CLEARED	C	7/14/2021
1010	7/14/2021	DEPOSIT		CREDIT CARD 7/14/2021	141.33	CLEARED	C	7/15/2021
1010	7/14/2021	DEPOSIT	000001	CREDIT CARD 7/14/2021	2,015.24	CLEARED	C	7/16/2021
1010	7/14/2021	DEPOSIT	000002	REGULAR DAILY POST 7/14/2021	49,170.16	CLEARED	C	7/15/2021
1010	7/14/2021	DEPOSIT	000003	CREDIT CARD 7/14/2021	1,619.91	CLEARED	C	7/15/2021
1010	7/15/2021	DEPOSIT		CREDIT CARD 7/15/2021	15,230.90	CLEARED	C	7/16/2021
1010	7/15/2021	DEPOSIT	000001	CREDIT CARD 7/15/2021	451.03	CLEARED	C	7/16/2021

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

CHECK DATE: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
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1010	7/15/2021	DEPOSIT	000002	CREDIT CARD 7/15/2021	172.52	CLEARED	C	7/16/2021
1010	7/15/2021	DEPOSIT	000003	CREDIT CARD 7/15/2021	3,233.33	CLEARED	C	7/19/2021
1010	7/15/2021	DEPOSIT	000004	REGULAR DAILY POST 7/15/2021	8,587.97	CLEARED	C	7/16/2021
1010	7/15/2021	DEPOSIT	000005	DRAFT POSTING	17,500.51	CLEARED	U	7/16/2021
1010	7/16/2021	DEPOSIT		CREDIT CARD 7/16/2021	22,421.06	CLEARED	C	7/19/2021
1010	7/16/2021	DEPOSIT	000001	CREDIT CARD 7/16/2021	3,078.04	CLEARED	C	7/19/2021
1010	7/16/2021	DEPOSIT	000002	REGULAR DAILY POST 7/16/2021	5,768.49	CLEARED	C	7/19/2021
1010	7/16/2021	DEPOSIT	071621	PPE 7/8/2021 EMP # 2014	150.00	CLEARED	G	7/16/2021
1010	7/19/2021	DEPOSIT		CREDIT CARD 7/19/2021	4,489.61	CLEARED	C	7/23/2021
1010	7/19/2021	DEPOSIT	000001	CREDIT CARD 7/19/2021	3,869.48	CLEARED	C	7/23/2021
1010	7/19/2021	DEPOSIT	000002	CREDIT CARD 7/19/2021	6,143.29	CLEARED	C	7/31/2021
1010	7/19/2021	DEPOSIT	000003	CREDIT CARD 7/19/2021	527.15	CLEARED	C	7/31/2021
1010	7/19/2021	DEPOSIT	000004	CREDIT CARD 7/19/2021	743.66	CLEARED	C	7/31/2021
1010	7/19/2021	DEPOSIT	000005	CREDIT CARD 7/19/2021	146.40	CLEARED	C	7/31/2021
1010	7/19/2021	DEPOSIT	000006	CREDIT CARD 7/19/2021	198.42	CLEARED	C	7/31/2021
1010	7/19/2021	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	134.64CR	CLEARED	U	7/13/2021
1010	7/19/2021	DEPOSIT	000008	REGULAR DAILY POST 7/19/2021	17,595.01	CLEARED	C	7/20/2021
1010	7/20/2021	DEPOSIT		REGULAR DAILY POST 7/20/2021	17,257.85	CLEARED	C	7/21/2021
1010	7/20/2021	DEPOSIT	072021	FUND 120	73,640.77	CLEARED	G	7/20/2021
1010	7/20/2021	DEPOSIT	072022	FUND 130	41,812.53	CLEARED	G	7/20/2021
1010	7/21/2021	DEPOSIT		CREDIT CARD 7/21/2021	11,001.22	CLEARED	C	7/23/2021
1010	7/21/2021	DEPOSIT	000001	REGULAR DAILY POST 7/21/2021	5,935.72	CLEARED	C	7/22/2021
1010	7/22/2021	DEPOSIT		CREDIT CARD 7/22/2021	4,864.47	CLEARED	C	7/30/2021
1010	7/22/2021	DEPOSIT	000001	CREDIT CARD 7/22/2021	288.12	CLEARED	C	7/23/2021
1010	7/22/2021	DEPOSIT	000002	CREDIT CARD 7/22/2021	130.93	CLEARED	C	7/30/2021
1010	7/22/2021	DEPOSIT	000003	CREDIT CARD 7/22/2021	3,388.77	CLEARED	C	7/26/2021
1010	7/22/2021	DEPOSIT	000004	REGULAR DAILY POST 7/22/2021	20,422.71	CLEARED	C	7/23/2021
1010	7/23/2021	DEPOSIT		CREDIT CARD 7/23/2021	3,100.62	CLEARED	C	7/26/2021
1010	7/23/2021	DEPOSIT	000001	CREDIT CARD 7/23/2021	410.59	CLEARED	C	7/26/2021
1010	7/23/2021	DEPOSIT	000002	CREDIT CARD 7/23/2021	5,832.30	CLEARED	C	7/26/2021
1010	7/23/2021	DEPOSIT	000003	REGULAR DAILY POST 7/23/2021	1,053.18	CLEARED	C	7/26/2021
1010	7/26/2021	DEPOSIT		CREDIT CARD 7/26/2021	778.96	CLEARED	C	7/26/2021
1010	7/26/2021	DEPOSIT	000001	CREDIT CARD 7/26/2021	694.65	CLEARED	C	7/26/2021
1010	7/26/2021	DEPOSIT	000002	CREDIT CARD 7/26/2021	606.08	CLEARED	C	7/27/2021
1010	7/26/2021	DEPOSIT	000003	CREDIT CARD 7/26/2021	208.16	CLEARED	C	7/26/2021
1010	7/26/2021	DEPOSIT	000004	CREDIT CARD 7/26/2021	995.85	CLEARED	C	7/28/2021
1010	7/26/2021	DEPOSIT	000005	REGULAR DAILY POST 7/26/2021	6,952.09	CLEARED	C	7/27/2021
1010	7/27/2021	DEPOSIT		CREDIT CARD 7/27/2021	2,259.31	CLEARED	C	7/28/2021
1010	7/27/2021	DEPOSIT	000001	CREDIT CARD 7/27/2021	1,173.63	CLEARED	C	7/29/2021
1010	7/27/2021	DEPOSIT	000002	REGULAR DAILY POST 7/27/2021	1,457.30	CLEARED	C	7/28/2021
1010	7/28/2021	DEPOSIT		CREDIT CARD 7/28/2021	3,525.94	CLEARED	C	7/29/2021
1010	7/28/2021	DEPOSIT	000001	CREDIT CARD 7/28/2021	696.56	CLEARED	C	7/30/2021
1010	7/28/2021	DEPOSIT	000002	REGULAR DAILY POST 7/28/2021	500.89	CLEARED	C	7/29/2021
1010	7/29/2021	DEPOSIT		CREDIT CARD 7/29/2021	660.33	CLEARED	C	7/30/2021

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

CHECK DATE: 7/01/2021 THRU 7/31/2021
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	7/29/2021	DEPOSIT	000001	CREDIT CARD 7/29/2021	2,124.82	OUTSTND	C	0/00/0000
1010	7/29/2021	DEPOSIT	000002	REGULAR DAILY POST 7/29/2021	1,316.69	CLEARED	C	7/30/2021
1010	7/30/2021	DEPOSIT		CREDIT CARD 7/30/2021	1,001.00	OUTSTND	C	0/00/0000
1010	7/30/2021	DEPOSIT	000001	CREDIT CARD 7/30/2021	208.82	OUTSTND	C	0/00/0000
1010	7/30/2021	DEPOSIT	000002	CREDIT CARD 7/30/2021	161.01	OUTSTND	C	0/00/0000
1010	7/30/2021	DEPOSIT	000003	CREDIT CARD 7/30/2021	2,411.83	CLEARED	C	8/02/2021
1010	7/30/2021	DEPOSIT	000004	REGULAR DAILY POST 7/30/2021	819.50	CLEARED	C	8/02/2021
EFT:								
1010	7/23/2021	EFT	070621	VERIZON JUNE 07-JULY 06, 2021	205.24CR	CLEARED	G	7/26/2021
1010	7/23/2021	EFT	072321	VERIZON JUNE 07-JULY 06, 2021	761.52CR	CLEARED	G	7/26/2021
MISCELLANEOUS:								
1010	7/02/2021	MISC.		PAYROLL DIRECT DEPOSIT	28,587.22CR	CLEARED	P	7/02/2021
1010	7/08/2021	MISC.	070921	CIEDB 02-034 INT PMT	16,880.62	CLEARED	G	7/08/2021
1010	7/09/2021	MISC.		PAYROLL DIRECT DEPOSIT	2,845.04CR	CLEARED	P	7/09/2021
1010	7/16/2021	MISC.		PAYROLL DIRECT DEPOSIT	27,675.90CR	CLEARED	P	7/16/2021
1010	7/30/2021	MISC.		PAYROLL DIRECT DEPOSIT	30,380.42CR	CLEARED	P	7/30/2021
SERVICE CHARGE:								
1010	7/02/2021	SERV-CHG		June 2021 Bank Fees 27	2,608.04CR	CLEARED	G	7/02/2021
1010	7/02/2021	SERV-CHG	000001	June 2021 Bank Fees 25	1,549.15CR	CLEARED	G	7/02/2021
1010	7/02/2021	SERV-CHG	000002	June 2021 Bank Fees 29	35.32CR	CLEARED	G	7/02/2021
1010	7/16/2021	SERV-CHG		ANALYSIS FEES JUNE 2021	369.27CR	CLEARED	G	7/16/2021
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	328,046.66CR		
				DEPOSIT	TOTAL:	525,117.89		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	72,607.96CR		
				SERVICE CHARGE	TOTAL:	4,561.78CR		
				EFT	TOTAL:	966.76CR		
				BANK-DRAFT	TOTAL:	38,406.00CR		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	328,046.66CR		
				DEPOSIT	TOTAL:	525,117.89		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	72,607.96CR		
				SERVICE CHARGE	TOTAL:	4,561.78CR		
				EFT	TOTAL:	966.76CR		
				BANK-DRAFT	TOTAL:	38,406.00CR		

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

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

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2021 - 2022 DEBT SERVICE

JULY 2021

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

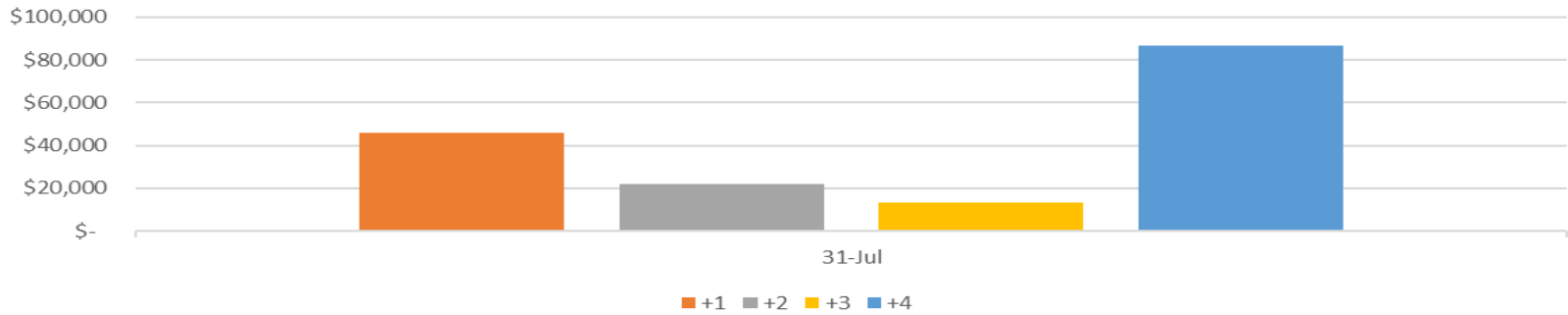
	DEBT SERVICE	FUND	EXPENSE	AMT PAID	TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000	\$ -	
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994	-	
	BOND ADMINISTRATION (QTRLY FEES)	215	8,500	1,879	07/02/2021
			<u>\$ 293,494</u>	<u>\$ 1,879</u>	

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

3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000	\$ -	
	USDA RUS LOAN (INTEREST)	219	15,255	-	
			<u>\$ 32,255</u>	<u>\$ -</u>	

			TOTAL DEBT	TOTAL PAID
			<u>\$ 496,495</u>	<u>\$ 27,896</u>

**AGING REPORT
JULY 31, 2021
FY 2021-2022**



JULY	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 +	TOTAL:
Accounts	1	47	40	55	42	31	14	11	9	4	34	14	8	310
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	\$208,738
Difference	-6	14	-2	5	7	4	4	5	4	-4	10	0	1	42
Previous Month	-\$566	\$2,476	-\$679	\$1,763	\$3,257	\$2,233	\$2,578	\$3,655	\$3,483	-\$3,956	\$12,413	\$1,300	\$3,583	\$31,540

MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 07/16/2021

RE: Senior Account Representative's Monthly Report

Monthly Billing 6/30/2021

Mailed statements: 2,083

Electronic statements: 598

The statement "SPECIAL MESSAGE

NEW RATES IN EFFECT JULY 1, 2021. The 2020 Consumer Confidence Report is now available on our website at <https://www.hvlcsd.org/files/7806e0db3/2020+CCR.pdf>. Water levels in California are at historic lows. The Governor's Office, and many water agencies across the state are taking definitive action to promote conservation. Please consider conserving water whenever possible. Drought tolerate landscaping ideas and suggestions for saving water around the home can be found at www.saveourwater.com

Note:

Exciting new ways of paying your bill: Customer can now pay their bill by phone or text. There are buck slips and flyers at the District Office and the information is on the Districts WEB page and Facebook page



Check it out!

Hidden Valley Lake CSD is now offering **Pay by Phone and Text-2-Pay!** Quick and easy, no contact, no mask, and no additional cost!

Simply Call 1-(833) 269-6013 and follow the prompts.



Set It and Forget It with AutoPay!

Autopay: Convenient, automatic, touchless utility billing payments with no additional cost. When paying bills online you can:

- Access your account 24 hours a day, 365 days a year
- View your consumption and payment history
- Get notifications when payments are made
- Select a draft date
- Manage your credit card information
- Post pone payments
- Go paperless!



<https://www.municipalonlinepayments.com/hvlcsdca>

Delinquent Billing 6/22/2021

Delinquent statements for March bills: 564

Courtesy Notification

No Courtesy notices delivered due to COVID-19.

No Electronic notices due to COVID-19.

Phone Notification

No Phone notifications due to COVID-19.

Lock Offs

No Lock Offs due to COVID-19.



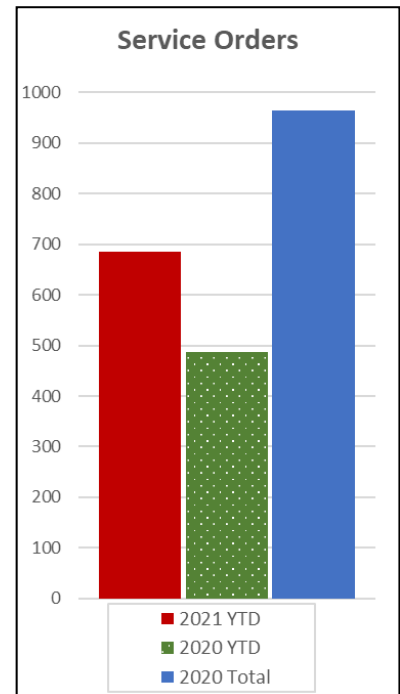
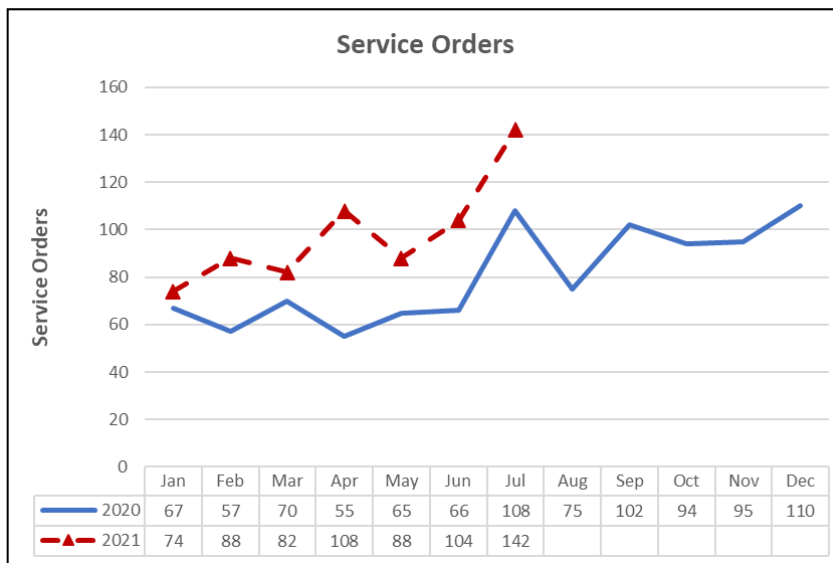
Hidden Valley Lake Community Services District

Field Operations Report

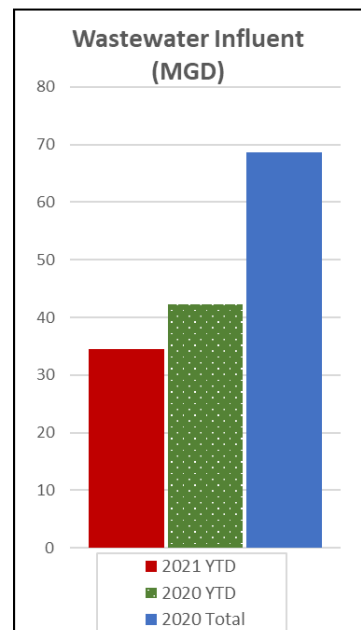
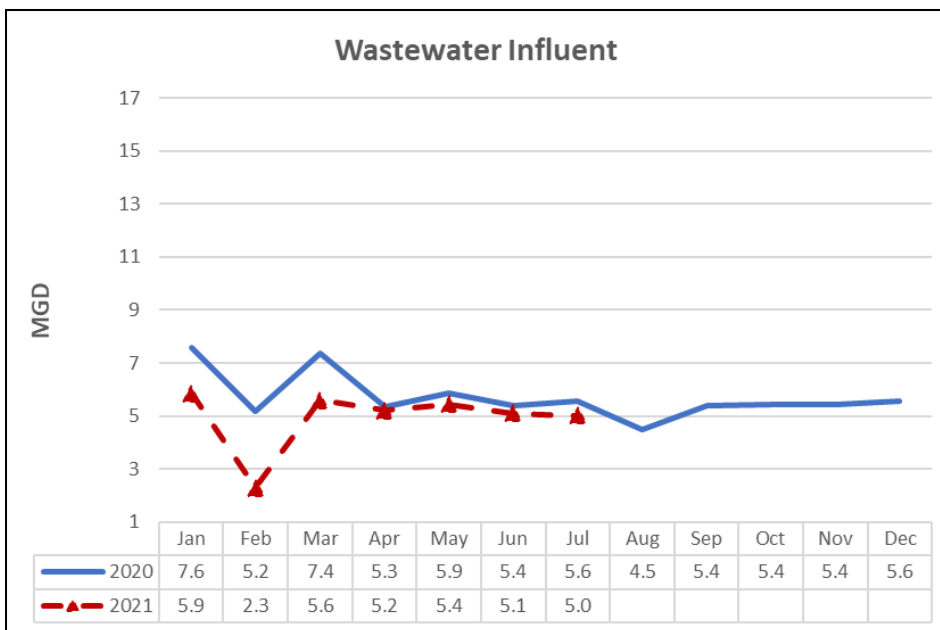
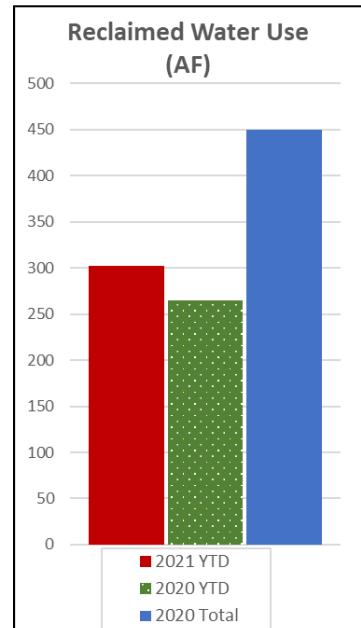
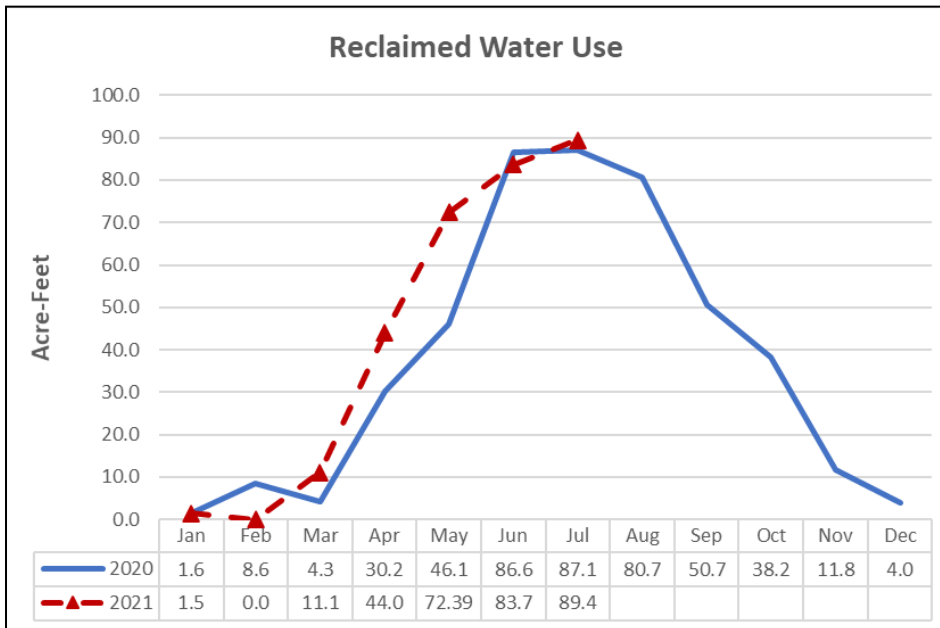
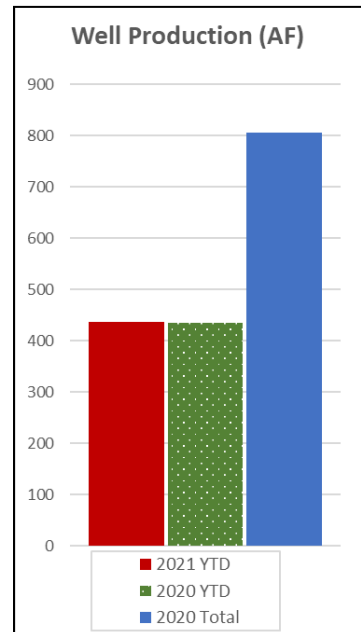
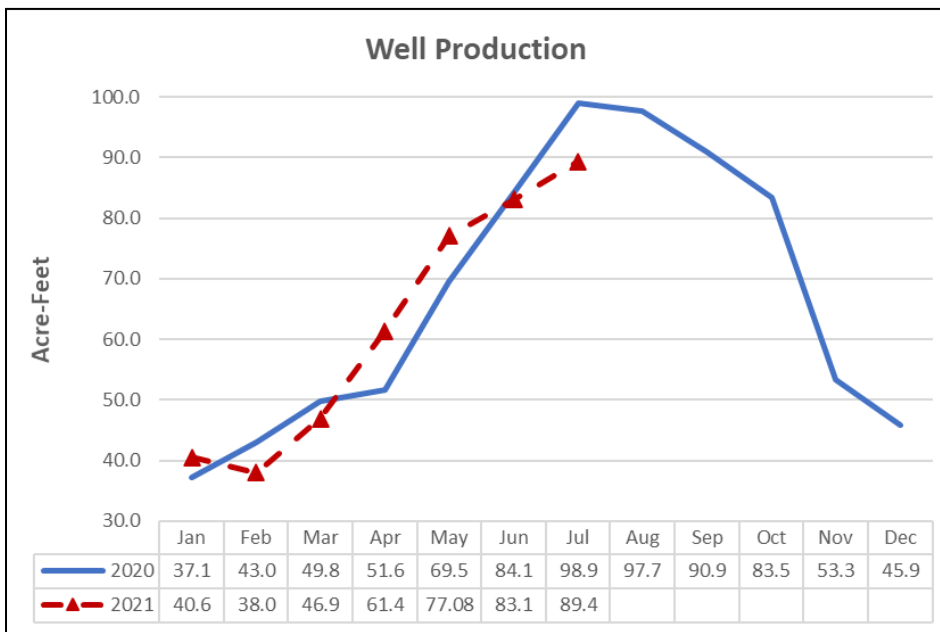
July 2021

Water Connections		Sewer Connections	
New (current month)	4	New (current month)	0
Residential (previous month)	2455	Residential (previous month)	1474
Commercial & Govt (previous month)	40	Commercial & Govt (previous month)	15
Total Water Connections:	2499	Total Wastewater Connections:	1489

Precipitation		
May	Previous Year June	Historical
0.00 in	0.00 in	0.01 in

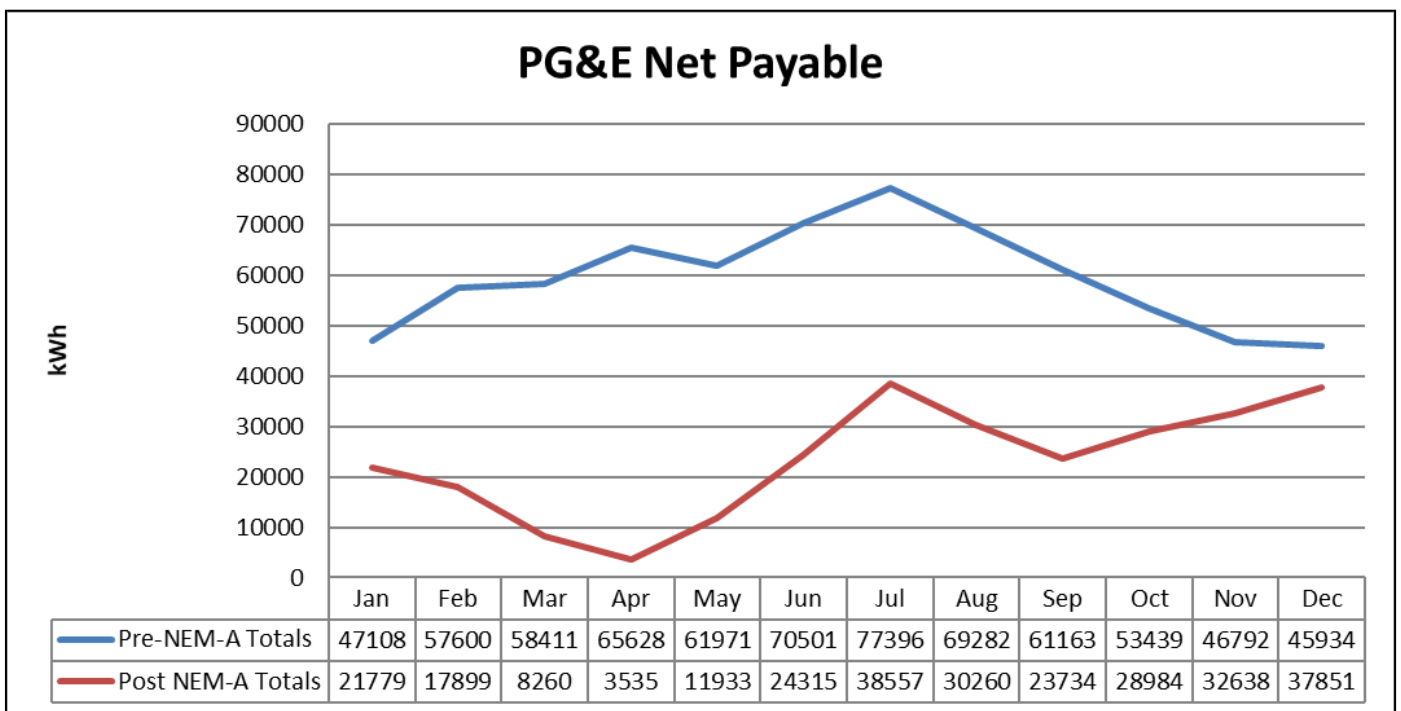


Hours		
Overtime Hours:	47	\$1,664.90

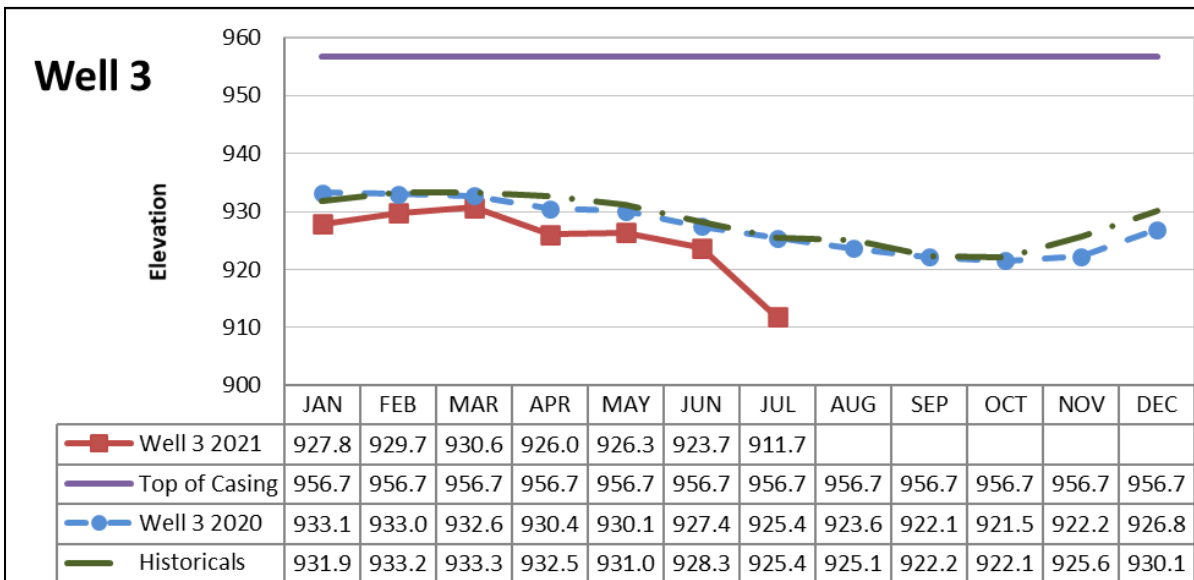
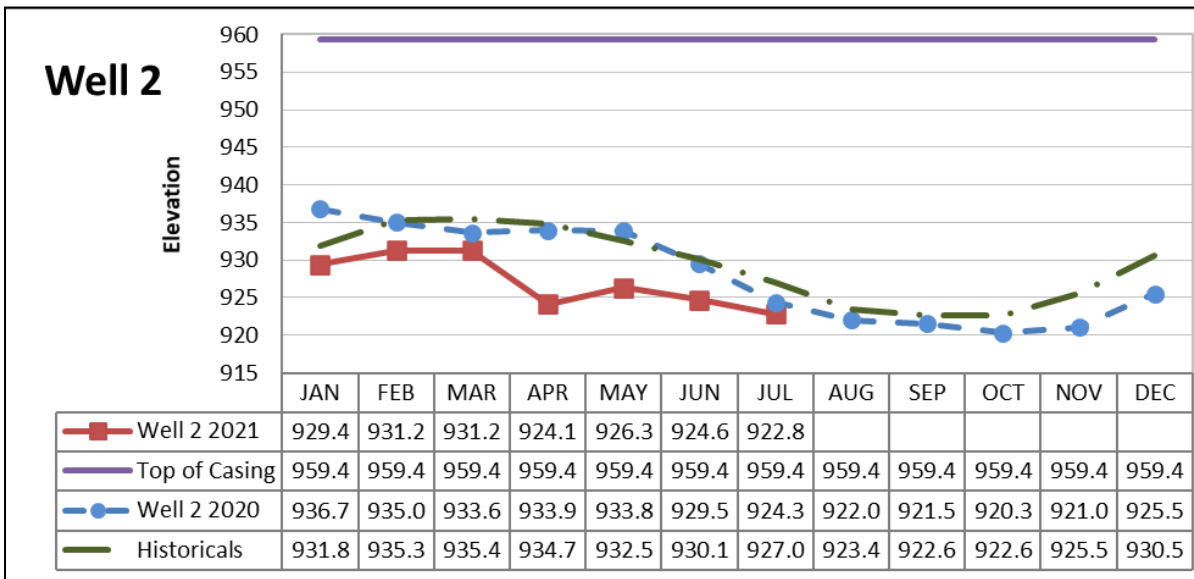
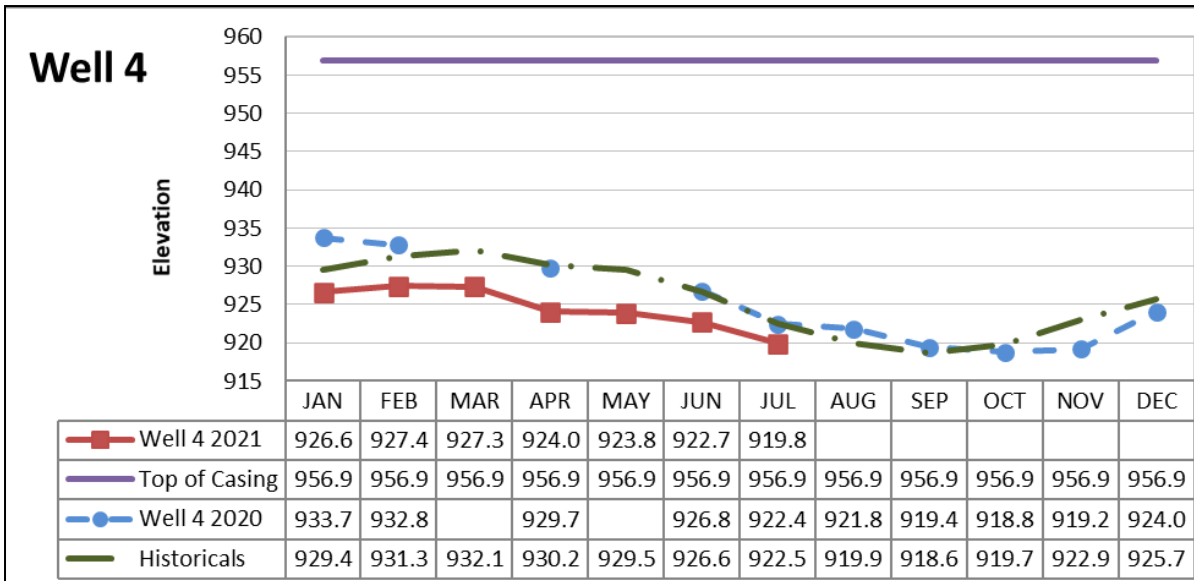


Vehicle Mileage	
Vehicle	Mileage
Truck 1	0
Truck 2	1,132
Truck 3	717
Truck 4	250
Truck 6	1,170
Truck 7	360
Truck 8	1,446
Truck 9	1,057
Backhoe	3.10 hours
Tractor	11.70 hours
Dump Truck	27
Vac Truck	118.30

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	415.70	227.80
Fuel Log	416.60	226.70



Groundwater Data



Water System Highlights

- 53 meter swaps; AMI progress
- 7/7 Bunker Rd dig up
- 7/27-28 Leak repair on Mountain Meadow North
- Progress on lead and copper sampling
- Meter reads 7/26—29
- Routine maintenance and operations

Wastewater System Highlights

- 7/2 Camera-inspected Meadowview and Eastridge Circle
- 7/15 1 manhole lid replacement
- Meter reads 7/26—29
- Routine maintenance and operations

Water Resources Specialist Highlights

- Water quality data database organization
- Lead and copper scheduling progress
- Flow monitor installation at lift station 6
- Updated Bacteriological Sampling Site Plan; per Revised Total Coliform Rule
- Submitted Central Valley Regional Water Quality Control Board I&I progress report
- Database maintenance, reports, and SOP development
- GIS database edits and maintenance

Association of California Water Agencies (ACWA) Highlights

- Water infrastructure funding outreach to Senate representatives
- Attended SB 28, AB 14, SB 4 improving broadband access legislative townhall
- **SB 28: District supported**—rural broadband, digital infrastructure video competition reform act
 - **Amendments pending** in Assembly Appropriations Committee
- **SB 222: District opposed**—water rate assistance program
 - **Amendments pending** in Assembly Appropriations Committee
 - ACWA special meeting awaiting in August
- **SB 323: District supported**—water and sewer service legal action; ACWA sponsored
 - Would prevent legal action against the District 120-days after a rate adoption (Prop 218 process)
 - Location: Assembly Appropriations Committee

Disaster Reimbursements (Federal & State)						
Year of event	Disaster	Project	Description	Completion	Reimbursed?	Reimbursements
2017	4301	LHHVA01	Pump&Dump	100%	100%	\$ 214,133.04
2017	4301	LKHVB01	Repair&Labor	100%	100%	\$ 16,748.90
2017	4308	LKHVA81	Pump&Dump	100%	100%	\$ 390,533.63
2017	4308	LKHVB81	Repair&Labor	100%	100%	\$ 5,317.17
2017	4308	LKHVF83	Repair&Labor	100%	100%	\$ 652,310.53
2019	4434	100063	Pump&Dump	100%	100%	\$ 916,723.31
2019	4434	100118	Repair	100%	100%	\$ 13,101.71
2019	4434	100126	Repair&Labor	100%	100%	\$ 39,032.81
2019	4434	101502	Repair&Labor	100%	100%	\$ 33,321.19
2019	4434	100138	Repair: Chip seal the WWTP Access Road	100%	90%	\$ 110,730.00
2020	4482 COVID-19	138890	Materials: Purchased for disinfection, and infection prevention methods	100%	0%	\$ 16,998.05
2020	4558 LNU Complex Fire	Cat B 100% (FEMA)	Debris Removal -FireBreak -Chipping & Spreading	100%	0%	\$ 36,245.32
2020	4558 LNU Complex Fire	Cat B 75% (FEMA) 18.75% (CalOES)	Debris Removal -FireBreak -Chipping & Spreading	10%	0%	\$ 150,000.00
2020	4558 LNU Complex Fire	Cat B 100% (FEMA)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	0%	\$ 20,747.18
2020	4558 LNU Complex Fire	Cat B 75% (FEMA) 18.75% (CalOES)	Continuity of Operations - Generators - Smoke Soot and Ash	100%	0%	\$ 47,647.94

Totals:	\$ 2,663,590.78
Actual:	\$ 2,391,952.29

Access Road

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

COVID19

7/20 Streamlined application reminder

7/27 Request for information on eligibility requirements

7/29 Submitted new version of reimbursement request, \$16,998.05

Debris Removal & Generators

6/21 Received \$11,640 payment from HVLA

7/9 The Recovery Transition Meeting (final FEMA meeting on this disaster) took place.

7/28 Notification of FEMA payment chipping&mulching. \$115,500

7/29 Notification of FEMA payment generators, \$20,747.18, firebreak \$36,245.32, and generators \$35,735.96. Also notification of CalOES payment for generators, \$8,933 (See attached).

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. "

Generators

6/29 HMGP funds from a different disaster (4431, not 4407) are available to fund this project. CalOES has inquired if CSD is interested in-resubmitting this subapplication.

7/2 Submitted 4 new documents in support of a subapplication re-submittal, reflecting change of scope.

7/9 Submitted an additional 31 files in support of subapplication submittal. At least four files (BCA) remain to complete the submittal requirements.

7/20 Sent remaining 4 BCA files to complete the re-submittal (See attached).

7/27 Responded to final edits requests for Generator re-submittal

Defensive Space, Ignition Resistant Construction (DSIRC)

6/3 Discussed project with Tribal leader

7/27 On-site project walk-thru with tribal leader

Water Mains Planning

5/21 Submitted RFI response

State Funded projects (Prop 1, Prop 68)					
Funding Agency	Project	Description	Completion	Reimbursed?	Reimbursement
DWR/IRWM	206	I & I	95%	0%	\$ 375,000.00
DWR/IRWM	205	Unit 9 Tank	10%	0%	\$ 250,000.00
DWSRF	AMI	AMI	10%	0%	\$ 1,600,000.00
Totals:					\$ 2,225,000.00
Actuals:					=

I&I, Unit 9 Tank

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

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

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

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

8/31 **I & I:** Quarterly reimbursement request due.

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

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

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

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

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

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

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

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

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

AMI

6/7 Beacon Integration complete

6/18 Resolved Eye on Water customer issue

7/21 All-day training scheduled with Badger

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

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

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

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

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

AWIA of 2018

7/1 Certified with EPA that RRA is complete

FLASHES

6/4 Trane expects to present revised Development Agreement the week of 6/21

6/29 Development Agreement review with all participants. CSD to make edits to Trane's initial document.

7/13 Development Agreement discussion has been agend-ized.

8/3 Special Meeting to discuss Letter of Commitment and real property negotiations.

8/6 Trane submitted revised Letter of Commitment.

APR (American Rescue Plan of 2021)

6/3 Began the application process for Covid Relief Funds

6/11 Submitted a status request for the treasury portal submission

6/28 Legislative Advisory on state budget negotiations

7/8 Submitted Govt taxpayer ID form to waterboards

7/21 Waterboards announced an arrearages survey to appear in the Electronic Annual Report (EAR)

7/23 AB-148 published - "This bill would establish the California Water and Wastewater Arrearage Payment Program in the State Water Resources Control Board. "

7/29 Attended "EDA 101 and American Rescue Plan Overview" webinar

8/2 Attended "Build Back Better" webinar

8/6 Attended "Research & Networks" webinar

Drought

6/4 Advertising costs for the side of the Lake Transit Authority buses was delivered to the Drought Task Force.

6/8 Drought Resolution and Drought Contingency Plan was presented to the HVLCSO Finance Committee.

7/9 Conservation messaging ordered with Lake County Transit.

SCADA

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

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

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

8/25,26 Scheduled on-site visit.

Employee Policy Manual

Daily review, discussions and revisions

Report Generated on:	06/03/2021 21:55
Disaster Number:	4558
Applicants:	"033-2277F-00"
Report Format:	Detail

FED Payment \$35,735.95
STATE Payment \$8,933.00
DDK

Date: 06/03/2021 21:55								
Federal Emergency Management Agency								
Public Assistance Grant Summary (P.5)								
Disaster: FEMA-4558-DR-CA								
Number of Records: 3								
Applicant ID: 033-2277F-00					Applicant: HIDDEN VALLEY LAKE COMM SVC			
Bundle #	Date Approved	PW #	Cat	Cost Share	Project Amount (\$)	Federal Share (\$)	Subgrantee Admin (\$)	Total Approved (\$)
PA-09-CA-4558-PW-00120(86)	05-05-2021	PA-09-CA-4558-PW-00120(0)	B	N	20,747.18	20,747.18	0.00	20,747.18
Applicant Total in Bundle PA-09-CA-4558-PW-00120(86) (1 PW)					20,747.18	20,747.18	0.00	20,747.18
PA-09-CA-4558-PW-00104(107)	06-03-2021	PA-09-CA-4558-PW-00104(0)	B	N	36,245.32	36,245.32	0.00	36,245.32
Applicant Total in Bundle PA-09-CA-4558-PW-00104(107) (1 PW)					36,245.32	36,245.32	0.00	36,245.32
PA-09-CA-4558-PW-00126(108)	06-03-2021	PA-09-CA-4558-PW-00126(0)	B	N	47,647.94	35,735.96	0.00	35,735.96
Applicant Total in Bundle PA-09-CA-4558-PW-00126(108) (1 PW)					47,647.94	35,735.96	0.00	35,735.96
APPLICANT TOTAL: 033-2277F-00 (3 PWs)					104,640.44	92,728.46	0.00	92,728.46
TOTAL for report: (3 PWs)					104,640.44	92,728.46	0.00	92,728.46

Project Summary				
Mitigation Title	Hazard	Benefits (B)	Costs (C)	BCR (B/C)
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467	DFA - Wildfire	\$1,801,908	\$1,100,693	1.64
	Total	\$1,801,908	\$1,100,693	1.64

Property Configuration	
Property Title:	Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467
Property Location:	95467, Lake, California
Property Coordinates:	38.797611, -122.553742
Hazard Type:	Wildfire
Mitigation Action Type:	Other
Property Type:	Utilities
Analysis Method Type:	Historical Damages

Cost Estimation		Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467
Project Useful Life (years):	19	
Project Cost:	\$1,045,398	
Number of Maintenance Years:	19 Use Default:	Yes
Annual Maintenance Cost:	\$5,350	

Damage Analysis Parameters - Damage Frequency Assessment		Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467
Year of Analysis Conducted:	2021	
Year Property was Built:	2003	
Analysis Duration:	19 Use Default:	Ye
Yes		

Utilities Properties		Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467
Type of Service:	Other	
Number of Customers Served:	6,322	
Value of Unit of Service (\$/person/day):	\$146.13 Use Default:	No
Total Value of Service Per Day (\$/day):	\$923,834	

Historical Damages Before Mitigation		Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467								
Damage Year	Recurrence Interval (years)	Other	Optional Damages			Volunteer Costs		Total		
		Impact (days)	District fire damage	Category 2 (\$)	Category 3 (\$)	Number of Volunteers	Number of Days	Damages (\$)	Current Dollars?	Future Damages (\$)
2015	28	8	433,406.45	0	0	0	0	7,824,077	No	7,886,402

Annualized Damages Before Mitigation		
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467		
Annualized Recurrence Interval (years)	Damages and Losses (\$)	Annualized Damages and Losses (\$)
28	7,886,402	281,656

Expected Damages After Mitigation							
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467							
Recurrence Interval (years)	Other Impact (days)	District fire damage	Optional Damages Category 2 (\$)	Category 3 (\$)	Volunteer Costs Number of Volunteers	Number of Days	Total Damages (\$)
28	3	233,346.95	0	0	0	0	3,004,849

Annualized Damages After Mitigation		
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467		
Annualized Recurrence Interval (years)	Damages and Losses (\$)	Annualized Damages and Losses (\$)
28	3,004,849	107,316

Standard Benefits - Ecosystem Services	
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467	
Total Project Area (acres):	0
Percentage of Green Open Space:	0.00%
Percentage of Riparian:	0.00%
Percentage of Wetlands:	0.00%
Percentage of Forests:	0.00%
Percentage of Marine Estuary:	0.00%
Expected Annual Ecosystem Services Benefits:	\$0

Benefits-Costs Summary	
Other @ 19400 Hartmann Rd, Hidden Valley Lake, California, 95467	
Total Standard Mitigation Benefits:	\$1,801,908
Total Social Benefits:	\$0
Total Mitigation Project Benefits:	\$1,801,908
Total Mitigation Project Cost:	\$1,100,693
Benefit Cost Ratio - Standard:	1.64
Benefit Cost Ratio - Standard + Social:	1.64



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707.987.3237 fax
www.hvlcsd.org

MEMO

To: Board of Directors
From: Dennis White
Date: August 17, 2021
RE: General Manager's Report

Below is a shortened version of activities on various tasks.

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

- All staff continues to follow OSHA guidelines in their daily routines. We are also going to be self-testing weekly with a rapid test kit here at the office. This approach will help contain any potential situation that may compromise the health and safety of Directors and District staff.
- You may already be aware that a staff member tested positive for the COVID-19 virus last week.
 - Two directors and all staff were urged to take a rapid test for the COVID-19 virus.
 - In an abundance of caution, we asked un-vaccinated office staff to self-quarantine and started rotating field staff.
 - The quarantine period will extend through the 10th day of potential exposure.
- We have adopted screening procedures as per the CDC "Interim Guidance for SARS-CoV-2 Testing in Non-Healthcare Workplaces" document updated on 3/17/2021.
- Staff will continue to maintain District critical infrastructure, to maintain the health and well-being of our rate payers.

Management of the Day-to-Day Operations

Budget.

FY 2021/2022: This is really gearing up to be a great year. I see several opportunities out there that could supplement our budget and help expedite our project goals.

Audit: Trish is currently in deep thought process as she prepares for the annual audit. Accruals, depreciation and Calpers summaries are some of the tasks she is knocking off her list. Final expenditures compared to budget for the last fiscal year is tops on her list. After the audit she is looking forward to jumping into a mid-budget review with some revised recommendations for the current fiscal year's budget.

Drought.



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So, we continue to monitor our current conditions with representative wells to our basin and we look good. Our aquifer is very robust, unlike other water agencies around the lake that depend on surface water. Lakes and reservoirs are exposed to the elements, and evaporation can attribute to water loss. Evaporation can be responsible for a loss of 40-58" in this region. In addition to evaporation, Clear Lake, for example has multiple water agencies drafting from this one source, including Yolo County. Thanks to the gracious offer of the Brambles golf course proprietors, staff will be adding some wells to our monitoring procedure. This should give us better insight on how our aquifer recovers during these dry months. The placement of some of our other monitoring wells may indicate subterranean stream behavior instead of aquifer, so we proceed with caution when making assessments. It is important to include drawdown recovery ratios, when forming our assessments. We are also looking at the results of our 2012 aquifer test as a guide.

We are looking at the delicate task of redefining the Drought Contingency Plan with this information in mind. Drought is a condition we do not take lightly, and our mission in part is to "protect our community's water". We all share this natural resource in one form or another. The District has participated in conservation messaging county-wide. Governor Newsom's office, despite the emergency declaration, is only asking for 15% voluntary conservation.

Personnel, etc.

- Staff has prevailed against adversity once again. A miscommunication from our credit card transaction vendor caused an interruption of credit card transactions for 3 days. Trish jumped into action. Over and above her supervisory and audit preparatory priorities, she quickly put on her troubleshooting hat and went to work. Essentially, she fixed it, and led the accounts representatives on the path to rectifying the situation.
- Staff has been able to maintain essential District functionality while adhering to COVID-19 protective measures. While telecommunication for some staff was our only option, others stayed on the front lines. Kudos to all staff for dealing with this circumstance very gracefully.
- Well, I hate to say it but we are pushing back the Employee Policy Manual for review. We want it right the first time. There are three more policies to review before presenting to the Personal Committee. Our aim is to present a Manual to the Personnel Committee that is concise yet comprehensive and includes an executive review of notable changes. Staff is very still dedicated to completing and we appreciate your continued patience.

Politics

- American Rescue Plan Act funding continues to be disseminated through a number of outlets. DWR SWRCB will be hosting a webinar on how to document District arrearages for reimbursement. The Department of Commerce is



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- showcasing Notice of Funding Opportunities (NOFO) through the Economic Development Administration (EDA)

Field

- Our Water Resources Specialist wrapping up lead & copper samples per our regulatory requirement.
- Both field and admin staff have made tremendous progress on meter replacement and activation of meters currently in the ground. We have reduced the number of meter read errors from 108 to 23. Our goal of 0 errors for 201 active meters will enable us to reduce that count from the monthly meter read

Major Projects

- Valley Oaks
 - No updates to this project this month.
- Tank 9
 - The CEQA placeholder status of the DWR IRWM program is 9/2022, which is a (welcome!) change from the original notification of 12/31/2021
 - The new Task Order for the Coastland agreement has been signed, and they have begun work on additional engineering tasks.
- I & I: Grant Administration
 - The reimbursement request for \$23,865 was ratified on 7/27
 - New quarterly reimbursement requests are due 8/31/21
- AMI
 - Last month, 13 meters were automatically read via the AMI process
 - Last month, 67 meters were replaced
 - The due date for radios is currently 9/2021
 - Staff's goal is to have ~200 meters automatically read in the upcoming billing process.
- SCADA
 - We are making great progress on the SCADA master plan, and remain on schedule.
 - GHD is planning an on-site visit as the end of this month.
- Resilience - FLASHES
 - Discussions continue towards the development of a mutually agreed upon Letter of Commitment
- Generators
 - The final files to complete this new application were submitted in July



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- Strategic Plan
 - Even though we have not stopped progress on a multitude of projects I feel it is time to dig deep (so to speak) and get started on our strategic planning.
 - I would really like to start off our conversation with mainlines, a very important piece of any water district. Without mainlines we don't convey water to our tanks, which in turn conveys to households.
 - Our Distribution mainlines (pipes range from 12 to 4-inch diameter) constitute the backbone of HVLCSD water distribution system. There are approximately 31 miles of mainlines throughout the Hidden Valley Lake. Over 99% (about 30.1 miles) of HVLCSD main lines are over 53 years old, while the average lifespan of a water main is about 70 years. We need to get serious now not later. No more kicking the can down the road.

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

DATE: August 17, 2021

AGENDA ITEM: Strategic Planning Workshop

RECOMMENDATIONS: Schedule strategic planning workshop prior to next Board of Directors meeting (9/21/2021)

FINANCIAL IMPACT: N/A

BACKGROUND:

The District drafted and approved a five year Strategic Plan in 2013 that extended through 2018.

In 2017, after a series of workshops in 2016, an Update to the Strategic Plan was submitted, but not adopted.

In 2019, following another workshop in that same year, a new Strategic Plan was drafted but not adopted.

The content of the plan has changed slightly over time as a reflection of changes in the regulatory environment and the District's long term vision (eg Hexavalent Chromium 2017, Board governance 2019, meter moratorium 2017,2019), but the overall Core Values and Goals have not.

Staff is requesting direction on developing an updated 5-year Strategic Plan, and when to schedule a workshop to this end.

Encl: HVLCSD SP 2013-2018 Updated 3-8-17; HVLCSD SP 2019-2024 DRAFT



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Strategic Plan

2013-2018
(UPDATE 3-8-17)



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Our Mission

The mission of the Hidden Valley Lake Community services District is to provide, maintain and protect our community's water.

Core Values

- ***Public Health***
- ***Customer Service***
- ***Cost-Effectiveness***
- ***Integrity***
- ***Organizational Excellence***
- ***Reliability***
- ***Stewardship***
- ***Innovation***

Goals

- ***Deliver High Quality Water and Wastewater Services***
- ***Maintain Financial Stability***
- ***Expand Education and Outreach***
- ***Offer Innovative Services***
- ***Refine Governance and Administrative Processes***

Situational Analysis

No change in financial reserves as they are still nearly depleted. There is an ever-growing list of deferred-maintenance activities, no formal capital improvement plan to sustain our infrastructure, and a portion of the District's water rights remain unsecured. Like nearly all water utilities, we are working within an increasingly complex and sophisticated regulatory framework, additional operating protocols & constraints and increasingly stringent water quality standards.

We are still at a crossroads and must make smart choices that will define the character of our organization for years to come.

Challenges

Our top challenges:

- A. Financial health of the District-The District continues to covered water and to a lesser extent, sewer service operating costs by deferring maintenance. The repercussions of deferring maintenance are now being recognized through predictable infrastructure failures such as water mainline breaks and Sewer I & I; along with the increased costs associated with repairing or replacing equipment, pipelines and facilities.
- B. Of equal concern, is the debilitating effect funding shortfalls have on our ability to pursue new opportunities. It takes money to prepare grant requests, to retain personnel who can research and assess the feasibility of implementing new opportunities, to obtain matching funds and loans and to advocate on behalf of the District. The District is currently not well positioned, financially, to pursue new opportunities or solve existing issues.
- C. In addition to replacing aging infrastructure and strengthening our financial position, we must secure and protect the District's water supply. In 2012 we submitted a "Petition for Change" to the State Water Resources Control Board's Division of Water Rights – a process through which we intend to solidify the District's water rights to current and future water supplies. The Petition for Change, although largely a "paper study" as opposed to the traditional "brick and mortar" project, could easily take five years to complete and cost in excess of \$300,000.
- D. The California Department of Public Health has adopted stringent drinking water standards for hexavalent chromium (Cr6) of 10ppb. The District's annual average for Cr6 is 11.1ppb. We now know the cost required to comply with the forthcoming (Dec. 31, 2019) drinking water standard for hexavalent chromium. (Treatment \$2.5M Well \$1.2M)
- E. The District must find and secure a "new & approved" water source to address the meter moratorium. This is only a small fraction of the solution as the District then needs to drill a new well, install the treatment system, SCADA system, meet new security standards and build the infrastructure to deliver this new water source to the system to include a chlorine contact structure and booster pump facility.

(It is expected that this can be done in conjunction with meeting all State requirements for item D, the Chrome 6 requirements, if the new water source is below 10.0ppb.)

- F. The Putah Creek underflow replenishment requirement by the State Water Board creates many issue for the community, environment and water basin. Several are the proliferation of non-native species that disadvantages the native species of frogs and the exportation of our valuable water resource from a water basin that is self-sufficient, self-reliant and sustainable; all within our own closed loop system. This water exportation is magnified during times of drought and sends a poor message to the public as the District pumps thousands of gallons into Putah Creek, simply to be sucked up by local farmers and never making the intended destination. Additional water must then be wasted down the creek to make up for this diversion of water further exasperation the issue.

Five-Year Vision

The five-year vision as portrayed in the 2013-2018 Strategic Plan has not played out as described. The economy continued to pause...giving us this chance to reevaluate the direction our district is going and the opportunities that are before us today. We now have an opportunity to move in a new direction to meet our Mission Statement, Core Values and Goals.

Goals

Goal: Deliver High Quality Water and Wastewater Services

1A. Secure and protect the water supply

As a part of this strategic plan, we will take the following actions:

- Amend and expand water rights
 - Water Rights Petition for Change
 - Update analysis of future water demands
- Increase knowledge of watershed and factors impacting quantity and quality of water supply
 - Expand water quality monitoring program
 - Expand groundwater elevation monitoring program
 - Compile library of technical studies and associated documents
 - Evaluate risk of “emerging contaminates”
 - Hexavalent chromium
 - Endocrine disrupters

- o And now 1,2,3-Trichloropropane at 5 parts per trillion (ppt)
- Increase understanding of surface water – groundwater interactions within the Coyote Valley groundwater basin
- Promote stewardship of Coyote Valley Groundwater Basin
 - Monitor and participate in County land use planning activities
 - Support local watershed protection groups

1B. Maintain and enhance sewer infrastructure

As a part of this strategic plan, we will take the following actions to upgrade the District's sewer infrastructure:

- Complete inventory/catalog of sewer infrastructure
- Implement updated Sewer System Management Plan (SSMP)
 - Expand systematic sewer maintenance cleaning program
 - Implement systematic service line replacement program
- Implement Sewer Capital Improvement Plan

1C. Maintain and enhance water infrastructure

As a part of this strategic plan, we will take the following actions to upgrade the District's water infrastructure:

- Complete inventory/catalog of water infrastructure
- Implement Water Capital Improvement Plan
- Implement leak detection program
- Implement systematic water meter replacement program
 It is now a viable option to replace traditional water meters with smart meters due to lost revenue capture. Industry standard conservatively estimates that you can see an average revenue increase of \$2 to \$3 per connection with the installation of smart meters. That would be an additional income of \$5K to \$7.5K per month that would be used to pay on a loan coupled with an associated 50/50 matching grant. To add an additional margin for error, the potential Verizon cell tower rental site is expected to generate \$1.7K per month toward a matching loan payment as well.

1D. Enhance site security for all facilities and infrastructure

As a part of this strategic plan we will construct enclosures/housing for water supply wells.

1E. Evaluate flood control

As a part of this strategic plan we will:

- Identify current level of flood protection provided by existing facilities
- Implement facilities maintenance program
- Develop dedicated source of funding

The District has identified a potential opportunity to move the community forward through a public, private partnership to address flooding issues, storm culverts and ditch maintenance. Ultimately, it is staff's recommendation that Lake County Water Resources be the final responsible agency if a funding source can be agreed upon. This would save the sewer enterprise account thousands of dollars annually and bring the District into compliance with funding regulations.

1. Lake County Water Resources has the expertise, finances and ability to place a property tax on the ballot to cover the expenses of maintaining the Putah Creek levee, storm basin & pump, culverts and ditches throughout Hidden Valley Lake. If passed, the Association and CSD would deed specific properties to Lake County Water Resources as they would have the revenue stream to maintain the facilities.
2. Prior to a land transfer to Lake County Water Resources, and through the generous donation of a private land owner, the District would merge the existing storm basin and this new property (Portions of this land may be retained by the District which would require the land to be subdivided first) allowing Lake County Water Resources to remove the eastern basin wall/levee so storm water could naturally flow by gravity to Putah Creek. This would reduce the need for the pump station and likely the flooding we have seen in recent months.

Goal: Maintain Financial Stability

We will maintain financial stability and equitable rates.

Water and sewer reserves fall short of the District's needs and requirements for grants and loans.

2A. Update fiscal policies to promote financial stability

In order to maintain and enhance the District's credit rating we will:

- Develop reserve fund policies
- Fund depreciation

2B. Adopt fixed asset management plan

We will develop a fixed asset management plan which will form the basis for determining appropriate funding levels for infrastructure and other fixed asset depreciation.

2C. Expand our ability to track and manage financial data

To enhance our ability to track and analyze financial data, we will:

- Upgrade administrative computer system
- Monitor trends and develop long-term fiscal projections
- Improve cost tracking by activity/project

2D. Ensure rates are equitable and promote financial stability

We will commission a third-party water, sewer and miscellaneous fee study to determine the financially prudent revenue stream required to execute this strategic plan.

2E. Identify sustainable funding mechanism for flood control facilities

(This is a repeat of item 1E. The two could be combined)

There is currently no dedicated revenue stream for funding operation and maintenance of our existing flood control facilities, nor expansion of flood control facilities or responsibilities should the District be required to obtain a National Pollutant Discharge Elimination System (NPDES) storm water discharge permit in the future. As part of this strategic plan we will conduct an analysis of current and future flood control funding requirements, and identify potential funding sources.

Goal: Expand Education and Outreach

We will expand education and outreach programs to enhance customer awareness of District services and promote government transparency.

3A. Expand customer education about the District and our services

Nationwide, the cost of providing safe, reliable municipal drinking water has risen steadily and often, -from the customer's perspective, for unknown or unsubstantiated reasons. A frequently heard complaint is that customers are being told to conserve water, which they do, and are subsequently "rewarded" with increased water rates. In general, water utility customers are unaware of the true cost of producing and delivering municipal drinking water *or of the financial impact that new and increasingly stringent regulations have on the cost of these services*. Similarly, they are often not fully aware of the water utility's services, or its responsibilities to maintain its sewer and drinking water infrastructure.

Coupled with the need to better educate customers is the related task of expanding the modes of communication. Among some demographics, electronic social media has become the preferred mode of communication. Disseminating information via social media is less expensive and often more effective than newsletters and other traditional means. As a part of this strategic plan, we will:

- Familiarize customers with the scope and breath of District services and the true cost of providing those services
- Utilize electronic social media, [starting with a new and improved Website](#), to disseminate information

3B. Educate customers about resource conservation and pollution prevention

To promote resource stewardship, we will continue to educate customers and increase public awareness of water conservation, [the cost of doing business](#), and will also designate funding to expand programs to educate the public about:

- Sewer lateral maintenance
- Stormwater management
- Safe disposal of grease, cleaning agents, pharmaceuticals and other household wastes

3C. Expand customer service training for employees

The District will expand and formalize its employee customer service training program to reflect the evolving functions of the District and the expanding role of electronic media. Specifically, the District will:

- Provide formal training (webinar, video, lectures)
- Initiate an annual customer satisfaction survey

Goal: Offer Innovative Services

4A. Leverage District resources to generate revenue

The District possesses expertise, equipment, and infrastructure that could be used to generate revenue and/or provide additional services to the community. As a part of this strategic plan we will:

- Expand solar power generation capacity
- Investigate the feasibility of wind power generation
- Investigate feasibility of providing facilities for the provision of internet services
- Investigate feasibility of converting sludge to marketable products
- Investigate feasibility of rainwater capture financing and installation
- Investigate feasibility of providing water/wastewater quality laboratory analysis

services

- Provide expertise and intellectual capital to other organizations
 - Billing services
 - Consulting/contractor services
- Rent/lease heavy equipment

- It is now a viable option to install a hydro turbine at the base of the dam (Per Schneider Electric's evaluation & their grant knowledge) to offset operational costs of a well in that location. Grants are currently available which may provide 50 to 100% of the funding.

4B. Pursue partnerships and strategic alliances to develop revenue-generating activities

We will cultivate partnerships and alliances through participation in integrated regional water management planning efforts and water industry organizations such as the Association of California Water Agencies, and where appropriate, through political advocacy. Specifically, we will:

- Actively participate in the Westside Sacramento Integrated Regional Water Management Plan group
- Promote and facilitate communication between water purveyors and wastewater service providers in the Upper Putah Creek drainage
- Cultivate relations with local, State and Federal elected officials

Goal: Refine Governance and Administration

5A. Update governance procedures to promote efficiency and transparency

To improve Board governance we will adopt Board of Director Rules and Procedures to guide the conduct of Board meetings, communication among individual Board members, communication between the Board and District staff, and communication between individual Board members and District staff:

5B. Update administrative processes to enhance customer service

- Implement a paperless service order program and promote electronic billing to improve customer service and reduce administrative costs

- Automate meter reading to improve customer service, reduce administrative costs, and improve records retention and retrieval
- Utilize network system/cloud services to improve records retention and retrieval, and enhance preservation of District records in the event of disaster
- Implement an automated call system to improve customer service and enhance emergency response capabilities

5C. Conduct customer satisfaction surveys

We have never conducted a customer satisfaction survey and have historically received comparatively little feedback from our customers regarding services provided, or potential interest in new or expanded services. To assess the appropriateness and quality of our services, we will conduct annual web-based customer satisfaction surveys to assess the District's ability to provide services, and the need or interest in providing additional services.

5D. Continuously update human resources policies and practices to recruit and retain skilled employees

- Maintain up-to-date job descriptions to reflect current and future staffing needs
- Provide competitive compensation to attract and retain staff
- Develop staff skills and capabilities that will enhance District's ability to provide services
- Provide training/cross-training and offer education reimbursements to facilitate development of staff skills and capabilities

5E. Review organizational structure and staffing needs

As a part of this strategic plan, we will review our organizational structure and staff composition to ensure that the District's organizational and staffing capabilities are aligned with current and future needs.

Strategic Plan Updates

To ensure this Strategic Plan remains functional, practical, and continues to address the current needs of the District we will review and update the plan annually, prior to adoption of the District's budget for the following fiscal year. As a part of this annual review we will:

- Identify specific elements of the Strategic Plan to be initiated and/or completed in the next fiscal year
- Measure our performance toward achieving the Strategic Plan's goals
- Publish a report summarizing the progress made and any changes with respect to the Strategic Plan goals, strategies or initiatives



Hidden Valley Lake Community Services District

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Strategic Plan

2019-2024



February 19, 2019

www.hvlcsd.org

Governing Board of Directors

Linda Herndon, President

Judy Mirbegian, Vice President

Jim Freeman, Director

Jim Lieberman, Director

Carolyn Graham, Director

District Staff

Kirk Cloyd, General Manager/Secretary to the Board

Penny Cuadras, Administrative Assistant

Trish Wilkinson, Full-Charge Bookkeeper

Alyssa Gordon, Water Resources Specialist

Karen Jensen, Senior Accounts Representative

Maurilio Rodriguez, Senior Accounts Representative

Dennis White, Utility Supervisor

Barry Silva, Operator II

Sam Garcia, Operator II

Craig Shields, Operator II

Harley Sales, Utility Worker

Brandon Bell, Utility Technician

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PENDING APPROVAL

Introduction

The Hidden Valley Lake Community Services District is an independent special district serving the Hidden Valley Lake community in southern Lake County, California.

Our Mission

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

The District supplies clean, safe municipal drinking water to approximately 2,400 homes and 20 businesses, while providing reliable sewer services for approximately 1,500 connections within our three-square-mile service area; while conserving the area's natural resources and protecting the environment.

While the District's core function will always be the provision of high-quality drinking water and wastewater services, the manner in which it performs and funds these functions must evolve to meet new challenges, including:

- Increasingly stringent, complex, and costly regulatory restrictions;
- Urgently needed infrastructure maintenance and upgrades;
- An uncertain economy;
- The impacts of droughts, climate change and wildland fires on the area's water supply.

The District developed this strategic plan to address these and other challenges, and to identify and benefit from emerging opportunities over the next five years. The goals, strategies and initiatives in this plan will enable the District to accomplish its mission and meet the community's needs in the most efficient and cost-effective ways, now and in the future.

History

The Hidden Valley Lake Community Service District (HVLCSO) was established in 1984 to provide sewer services to the Hidden Valley Lake community. At that time, water was being supplied to the Hidden Valley Lake subdivision by Stonehouse Mutual Water Company. To provide more efficient services and significant cost savings to the growing community, in 1993 the two utility agencies merged into today's Hidden Valley Lake Community Services District.

Many changes have occurred since then: The population of the service area; the processes and technologies used to provide safe drinking water and to treat wastewater; State and Federal water quality regulations; the environmental awareness of customers who use District services; and the dedicated people who provide them. What hasn't changed is the District's unwavering commitment to its mission and to the people it serves.

Core Values

The following core values reflect what is truly important to the District as an organization and are the guiding principles that dictate the District's actions and philosophical beliefs the District values when faced with options and alternatives for its future.

- **Public Health**-To provide safe, reliable drinking water and wastewater services;
- **Customer Service**-To deliver customer focused services and responsiveness to ratepayers;
- **Cost-Effectiveness**-to deliver the highest value at the lowest cost to ensure reasonable rates;
- **Organizational Excellence**-To practice good governance and support District staff to be productive and motivated while promoting mutual respect between the Board and staff through a culture of fairness, respect, honesty, ethics and transparency;
- **Reliability**-To maintain and update infrastructure to ensure reliable services;
- **Stewardship**-To protect the District's natural resources and the environment;
- **Innovation**-To utilize District assets (infrastructure, natural resources and staff) to maximize the value to the community.

Goals

The District's overarching goal is to provide affordable, high quality water and wastewater services to its customers. The ability to achieve this overarching goal is dependent, at least in part, on the District's ability to achieve additional goals pertaining to innovation, financial stability, governance and administrative processes, and education and outreach:

Goal 1: Deliver High Quality Water and Wastewater Services – The District will continue to deliver the highest quality water and wastewater services possible.

Goal 2: Maintain Financial Stability

The District will maintain financial stability and equitable rates.

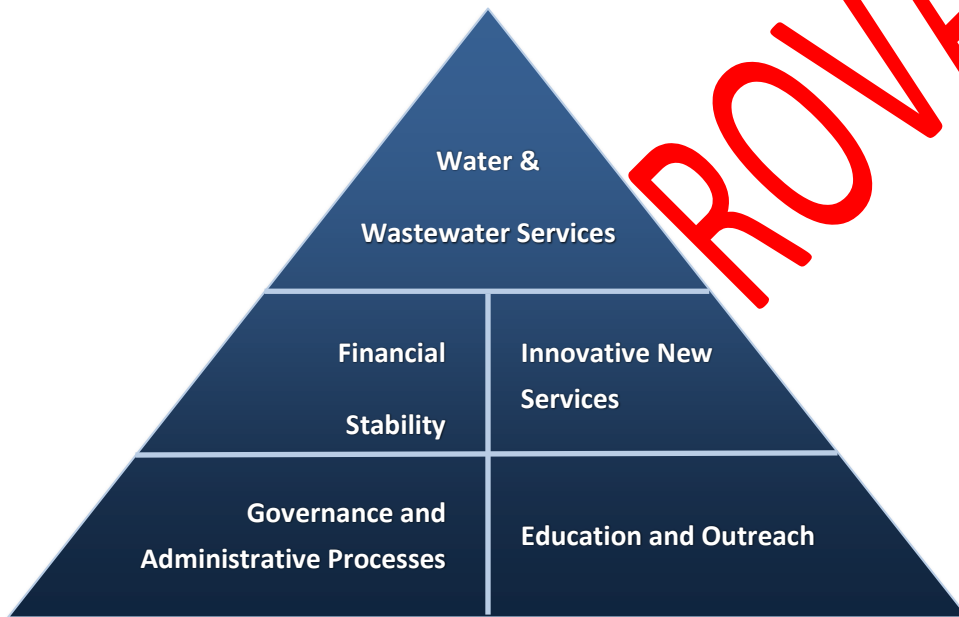
Water/sewer reserve and CIP accounts have been established, however, fiscal stability is still a distant goal in order to meet debt service requirements for future grants and loans.

Goal 3: Offer Innovative Services – (This was not defined in the Strategic Plan Workshop.)

Goal 4: Expand Education and Outreach - The District will expand education and outreach programs to enhance customer awareness of District services and promote government transparency.

Goal 5: Refine Governance and Administrative Processes - (This was not defined in the Strategic Plan Workshop.)

As illustrated below, the District’s overarching goal of providing affordable, high quality water and wastewater services is supported on a foundation of good governance and administrative processes that not only promotes transparency, but also fosters development of innovative services that will add value to the community and contribute toward the financial stability of the District.



Situational Analysis

Financial reserves have improved through the establishment of Operational Reserves for enterprise accounts and CIP accounts. There is a defined list of deferred maintenance activities and a formal capital improvement plan is under development to sustain the District’s infrastructure. A portion of the District’s water rights remain unsecured but District consultants are compiling several options for the District’s review.

Like nearly all water utilities, the District is working within an increasingly complex and sophisticated regulatory framework, additional operating protocols & constraints and increasingly stringent water quality standards. The District’s active role at the state level and by providing empirical data to the courts has reduced the burden brought on by Cr6 regulations. Knowing this is temporary, the District supports and has taken an active role in a Cr6 treatment pilot study to find less costly solutions for the future.

The District has made smart decisions that have begun to define the character of our organization for years to come. The District must continue a path of innovation, training and financial prudence in order to thrive during the uncertainties of today’s economic fluctuations, overbearing regulatory climate and

the sudden disasters the District faces more often in this ever-changing world.

Current Status

The last three years have been a time of recovery for the District. While the recovery from the Valley Fire and the flooding of early 2017 posed challenges for the District, under new leadership, the District has made significant changes and improvements. The items that stand out are the \$1.1 million dollars the District pursued and received from CalOES/FEMA to harden facilities to flooding (paved the dirt road at the RWRF) and repair damage to the infrastructure (cleaning, stripping and recoating of the chlorine contact channel at the RWRF and levee repair around the recycled water storage pond). Additional projects funded by these grants helped the District identify, locate and address major I&I issued within the sanitary sewer collection system.

The District is now in the process of building the much-needed financial reserves. This has been accomplished by establishing Operational Reserve accounts for both water and wastewater as well as CIP accounts for both enterprise accounts. To ensure financial growth and health in these four funds, the District has established a fixed percentage of monthly revenue to be diverted into these accounts during the annual budget process. The percentage is currently low and will need to be increased as funds become available through rate increases and alternate funding sources.

There is still a growing list of deferred maintenance activities, with no formal capital improvement plan to sustain the District's infrastructure, and a portion of the District's water rights remain unsecured.

Like nearly all water utilities, the District is working within an increasingly complex and sophisticated regulatory framework, additional operating protocols and constraints, increasingly stringent water quality standards, and additional limitations with respect to raising revenues to cover increased operating expenses.

The District is still at a crossroads and must make smart choices that will define the character of this organization for years to come.

Challenges

Primary challenges:

- A. Financial health of the District-The District continues to cover water and sewer service operating costs by deferring maintenance. The repercussions of deferring maintenance are now being recognized through predictable infrastructure failures such as water mainline breaks and Sewer I & I; along with the increased costs associated with repairing or replacing equipment, pipelines and facilities.
- B. Of equal concern, is the debilitating effect that funding shortfalls have on our ability to pursue new opportunities. It takes money to prepare grant requests, to retain personnel who can research and assess the feasibility of implementing new opportunities, to obtain matching funds and loans and to advocate on behalf of the District. The District has made improvements in this area but is far from being well positioned financially to pursue new opportunities or solve existing issues.
- C. In addition to replacing aging infrastructure and strengthening our financial position, the District must

secure and protect its water supply. In 2012 the District submitted a “Petition for Change” to the State Water Resources Control Board’s Division of Water Rights – a process through which the District intended to solidify its water rights to current and future water supplies. The Petition for Change, although largely a “paper study” as opposed to the traditional “brick and mortar” project, could easily take five years to complete and cost in excess of \$300,000.

- D. The District must define its current water source as not drawing from the underflow of Putah Creek or find and secure a “new & approved” water source to address the meter moratorium.
- E. The Putah Creek underflow replenishment requirement by the State Water Board creates many issues for the community, environment and water basin. Several are the proliferation of non-native species that disadvantages the native species of frogs and the exportation of our valuable water resource from a water basin that is self-sufficient, self-reliant and sustainable; all within our own closed loop system. This water exportation is magnified during times of drought and sends a poor message to the public as the District pumps thousands of gallons into Putah Creek, simply to be sucked up by local farmers and never making the intended destination. Additional water must then be wasted down the creek to make up for this diversion of water further exasperation the issue.
- F. With the sundown of the current contract for the solar project at the Regional Water Reclamation Facility (RWRF) approaching at the start of 2020, The District has realized that the revenue generated will not offset the annual cost of the loan as PG&E will no longer be required to pay for the power at the same rate as in the original contract.

Opportunities

While the District’s challenges are still significant, there are also many more opportunities to consider. Increasingly, water is being viewed and managed with respect to its impact on other resources, rather than as a single commodity that is consumed and replenished. The “water world” continues to change, as reflected by the growing awareness of the substantial energy inputs required to treat, store and transport water (“water-energy nexus”). With this comes the opportunity to store, generate and use energy more wisely and to the advantage of the District. The emergence of PACE (Property Assessed Clean Energy) and other innovative programs to fund residential/commercial water, energy conservation improvements and the rapidly evolving integrated regional water management discipline are also strong considerations.

Twenty-five years ago, the notion that water conservation or improvements to water conveyance facilities constituted a viable mechanism for conserving or storing electrical energy was unheard of, except perhaps in academic circles. Today considerable grant funding and private investments are being directed toward water conservation and improvements to water conveyance facilities for the primary purpose of reducing electrical energy consumption, storage and even generation. Similarly, water conservation, via its ability to reduce electrical usage, has been connected to climate change and what may prove to be lucrative carbon sequestration markets.

Historically, water utilities have received their operating revenue from their customers in the forms of fee-for-services and property tax assessments. This approach is arguably reflective of how water resources have historically been managed – as a single commodity. The advent of integrated water resources management, where water is viewed and managed with respect to its impact on other resources, provides

an environment more conducive to entrepreneurial enterprises. For some organizations, these entrepreneurial enterprises could evolve into significant sources of revenue.

Five-Year Vision

Although the five-year vision as portrayed in the 2013-2018 Strategic Plan did not played out as described, many of the goals identified were achieved. In 2017/18, the economy showed signs of rebound giving the District the opportunity to capitalize on CalOES and FEMA funding to harden facilities and infrastructure against future rain events such as was seen in early 2017. Additional opportunities have been made clear with the addition of a Local Hazard Mitigation Plan (LHMP). Once approved by CalOES and FEMA, the District will be eligible for funding to install the four generators needed throughout the water system, replacement of the wooden water tanks that are over fifty-years old and install new AMI water meters to recover lost revenue and reduce staff time to read meters. The District now has an opportunity to move in a new direction to meet its Mission Statement, Core Values and Goals through this Strategic Plan.

In five years, the District hopes to say that these successes are possible because we have:

- Continuously invested in ongoing capital improvements and infrastructure replacement;
- Maintained prudent financial reserves;
- Taken steps to ensure a secure water supply to maintain quantity and quality for our customers;
- Expanded our sphere of influence to cover anticipated growth for the next 50 years;
- Continued to earn the respect and loyalty of our customers by providing service that is fast, friendly, and professional;
- Added innovative revenue-generating activities utilizing natural resources and organizational expertise, as well as strategic partnerships with other public and private entities;
- Implemented an effective resource conservation program, not only with our customers, but also in our internal operations;
- Enhanced our technology, policies and process to ensure transparency and efficiency.

Goals, Strategies and Initiatives

Background

The Hidden Valley Lake Community Services District provides safe drinking water that meets all State and Federal standards, and maintains a sewer treatment facility that disposes of waste in an effective and efficient manner. The District provides drinking water to more than 2,400 residential and nearly 30 commercial customers, and irrigation water (nearly all of which consists of reclaimed waste water from the District’s sewer treatment facility) for approximately 135 acres of the Hidden Valley Lake Golf Course.

The District’s drinking water supply comes from three wells, which draw groundwater from the Coyote Valley groundwater basin. Collectively the three wells have a combined maximum capacity of 2.72 million gallons per day (MGD). A fourth well provides up to 1.44 MGD for irrigation purposes. Currently, the peak total daily demand for drinking water is approximately 1.7 MGD. The District’s water distribution system includes 164,800 feet (31.2 miles) of pipes ranging from 4 inches to 12 inches in diameter, four booster

pumps (each of which can pump up to 300 gallons per minute) and five drinking water storage tanks with a combined storage capacity of 2.2 million gallons.

Our wastewater system provides wastewater collection, treatment, and disposal for nearly 1,500 customers. Currently, the wastewater treatment facility processes an average of 350,000 gallons per day, all of which is recycled and used to irrigate the Hidden Valley Lake golf course. Upon full expansion, the treatment plant could process up to 2.67 MGD. The District's sewer collection system consists of approximately 104,571 feet (19.8 miles) of sewer pipe ranging from 4 inches to 15 inches in diameter, and seven pump stations.

Goal 1: Continue to Deliver High Quality Water and Wastewater Services

1A. Secure and protect the water supply

As a part of this strategic plan, the District will take the following actions:

- Amend and expand water rights
 - Water Rights Petition for Change-Continue requesting response from the State Water Board
 - Update analysis of future water demands
- Increase knowledge of watershed and factors impacting quantity and quality of water supply
 - Expand water quality monitoring program
 - Expand groundwater elevation monitoring program
 - Compile library of technical studies and associated documents
 - Evaluate risk of "emerging contaminants"
 1. Hexavalent chromium
 2. Endocrine disrupters
 3. 1,2,3-Trichloropropane at 5 parts per trillion (ppt)
- Increase understanding of surface water – groundwater interactions within the Coyote Valley groundwater basin
- Expand the sphere of influence throughout Coyote Valley and annex the Valley Oaks Development into District boundaries.
- Promote stewardship of Coyote Valley Groundwater Basin
 - Monitor and participate in County land use planning activities
 - Support local watershed protection groups

1B. Repair, replace and maintain sewer infrastructure

As a part of this strategic plan, the District will take the following actions to upgrade the District's sewer infrastructure:

- Complete inventory/catalog of sewer infrastructure
- Implement updated Sewer System Management Plan (SSMP)
 - Expand systematic sewer maintenance cleaning program
 - Implement systematic service line replacement program
- Implement Sewer Capital Improvement Plan

1C. Repair, replace and maintain water infrastructure

As a part of this strategic plan, the District will take the following actions to upgrade the District's water infrastructure:

- Complete inventory/catalog of water infrastructure
- Implement Water Capital Improvement Plan
- Implement leak detection program
- Implement systematic water meter replacement program

1D. Increase site security for all facilities and infrastructure

As a part of this strategic plan the District will:

- Construct enclosures/housing for water supply wells
- Construct fenced enclosures for sewer lift stations
- Install video surveillance and a remote gate system for the RWRF
- Install a key card entry system for the administrative facility and RWRF
- Improve communication with District staff and the Association during times of emergency.

1E. Evaluate flood control responsibilities

As a part of this strategic plan the District will:

- Identify current level of flood protection provided by existing facilities
- Implement facilities maintenance program
- Develop dedicated source of funding

(The District has identified an opportunity to move the community forward to address flooding issues as well as storm culvert and ditch maintenance. Ultimately, it is staff's recommendation that Lake County Water Resources be the responsible agency if a funding source can be agreed upon. This would save the sewer enterprise account thousands of dollars annually and bring the District into compliance with funding regulations. Lake County Water Resources has the

expertise, finances and ability to place a property tax on the ballot to cover the expenses of maintaining the Putah Creek levee, storm basin & pump, culverts and ditches throughout Hidden Valley Lake. If passed, the Association and CSD would deed specific properties, to include portions of the north Putah Creek Levee and the CSD stormwater pump station, to Lake County Water Resources as they would have the revenue stream to maintain the facilities.)

Goal 2: Maintain Financial Stability

The District will maintain financial stability and equitable rates.

Water/sewer reserve and CIP accounts have been established, however, financial wellness is still a distant goal in order to meet debt service requirements for future grants and loans.

2A. Ensure rates are equitable and promote financial stability

The District will commission a third-party water, sewer and miscellaneous fee study to determine the financially prudent revenue stream required to execute this strategic plan.

2B. Develop and implement a fixed asset management program

The District will develop a fixed asset management plan which will form the basis for determining appropriate funding levels for infrastructure and other fixed asset depreciation.

2C. Identify additional funding mechanisms for the District

There is currently no dedicated revenue stream for funding operation and maintenance of our existing flood control facilities, nor expansion of flood control facilities or responsibilities should the District be required to obtain a National Pollutant Discharge Elimination System (NPDES) storm water discharge permit in the future. As part of this strategic plan the District will conduct an analysis of current and future flood control funding requirements, and identify potential funding sources.

Goal 3: Offer Innovative Services

3A. Leverage District resources to generate revenue

The District possesses expertise, equipment, and infrastructure that could be used to generate revenue and/or provide additional services to the community. As a part of this strategic plan the District will:

- Investigate feasibility of providing facilities for the provision of internet services
- Investigate feasibility of converting sludge to marketable products
- Provide expertise and intellectual capital to other organizations
 - Billing services
 - Consulting/contractor services
- Explore options presented as power generation, storage and usage-during times of excess power on the grid

3B. Pursue partnerships and strategic alliances to develop revenue-generating activities

The District will cultivate partnerships and alliances through participation in integrated regional water management planning efforts, water industry organizations such as the Association of California Water Agencies, electrical grid management and where appropriate, through political advocacy. Specifically, the District will:

- Actively participate in the Westside Sacramento Integrated Regional Water Management Plan group
- Promote and facilitate communication between water purveyors and wastewater service providers in the Upper Putah Creek drainage
- Cultivate relations with local, State and Federal elected officials
- Utilize technology for the enhancement of the customer experience
- Explore a partnership in the storage, generation, usage and management of electricity

Goal 4: Expand Education and Outreach

The District will expand education and outreach programs to enhance customer awareness of District services and promote government transparency.

4A. Expand customer education about the District and our services to include resource conservation and pollution prevention

The District is in the position to educate the public on resource stewardship, pollution prevention and water conservation.

- Continue public outreach programs in partnership with Hidden Valley Lake Association events to draw awareness to District resources.
- Increase social media footprint to direct ratepayers to information on the District's website.

4B. Inform ratepayers and the public regarding the District's need for funding

The District infrastructure is in need of maintenance, repair and replacement to ensure continued services for its ratepayers. These needs and their funding source must be made transparent to the public.

- Social media and publicized outreach
- Community involvement through town hall meetings
- Development of a Water Advisory Group (WAG) to address infrastructure and funding needs
- Professional public outreach to guide public perception

Goal 5: Refine Governance and Administration

5A. Conduct ongoing Board training and development

To improve Board governance the District will annually review the Board of Director Rules and Procedures to guide the conduct of Board meetings, communication among individual Board members, communication between the Board and District staff, and communication between individual Board members and District staff:

- Understanding Board roles and responsibilities
- Understand individual Board limitations
- Conduct an annual Board self-evaluation

5B. Continually work to improve Board/Management relationship

This was not defined nor were bullet items given as to how this would be achieved.

5C. Review organizational structure, staffing needs and conduct succession planning

The District continually review its organizational structure and staff composition to ensure that the District's organizational and staffing capabilities are aligned with current and future needs.

Specific Elements to Achieve the Goals

- Installation of four generators to ensure water system function during power outages
- Replacement of the wooden water tank at Unit 9
- Removal of the state-imposed water meter moratorium
- Replacement of aging water meters with AMI meters
- Address sanitary sewer I&I
- Replacement of the outdated SCADA system
- Generate additional revenue

Strategic Plan Updates

To ensure this Strategic Plan remains functional, practical, and continues to address the current needs of

the District, the Board will review and update the plan annually, prior to adoption of the District's budget for the following fiscal year. As a part of this annual review the Board will:

- Identify specific elements of the Strategic Plan to be initiated and/or completed in the next fiscal year
- Identify funding to achieve each element identified
- Measure the District's performance toward achieving the Strategic Plan's goals
- Publish a report summarizing the progress made and any changes with respect to the Strategic Plan goals, strategies or initiatives

PENDING APPROVAL

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

DATE: August 17, 2021

AGENDA ITEM: Approve the amendment to the Mobile/Stationary Meter Use Policy

RECOMMENDATIONS: Approve the amendment to the Mobile/Stationary Meter Use Policy

FINANCIAL IMPACT: N/A

BACKGROUND:

On 4/20/21 Policy 2006 was revised and adopted by the Board of Directors.

Current revisions to the policy include the following statement of terms,

“Permit Holders are expected to draw water for all legal and beneficial uses”

Encl: Meter Use Policy 8-17-21



POLICY TITLE:	Mobile/Stationary Meter Use	
POLICY #: 2006	ADOPTED DATE: April 20, 2021 President: Jim Freeman	REVISION DATE: August 17, 2021 President: April 20, 2021

The Board of Directors revised and/or adopted this policy at its public meeting on the latest revision date. This version of the Policy supersedes all other previous versions.

2006.1 PURPOSE

The mission of the Hidden Valley Lake Community Services District is “to provide, maintain and protect our community's water.” In accordance with the spirit of this mission, permitted mobile or stationary meter use is limited to authorized individuals only. The strict control of mobile or stationary meter use is designed to protect the water distribution system integrity, water quality, and the preservation of fire protection.

2006.2 POLICY

TERMS

The following requirements represent the terms of the Mobile/Stationary Meter Use Policy:

- Meter Use Permits are issued for a term not to exceed 180 days (6 months)
- Tankers/containers must only be used for water hauling purposes.
- All tanks/containers must have an approved check valve or air gap assembly on fill line.
- Stationary Permit holders must only operate a stationary meter with an approved fire hydrant wrench.
- Stationary Permit Holders must open and close hydrant very slowly.
- Stationary Permit Holders are expected to replace all caps on the fire hydrant before leaving.
- Mobile Permit Holders will connect only to authorized water sources.
- Mobile Permit Holders cannot use meter as a substitute for a domestic water source, for agricultural purposes without prior written approval.
- Mobile Permit Holders must furnish meter outlet adapters, compatible to NSFT threads.
- Permit Holders are expected to draw water for all legal and beneficial uses.
- HVLCSD reserves the right to restrict permits during droughts.

FEES

Prior to the issuance of a Meter Use Permit the following fees are due:

Application/Permit Processing	\$40
Volumetric Rate	Based on current Board Approved Rates
Deposit (refundable upon permit return)	\$3,200
Total initial costs:	\$3,240

*Consumption costs will be billed monthly, until permit expiration. Costs are calculated per hundred cubic feet.

Violations and penalties

Any person involved in the unauthorized use of water will be charged for: the water taken, the costs incurred to investigate and correct the use, penalty fees and other remedies authorized by law or approved by HVLCSD. Those involved in unauthorized use are ineligible for new permits until paying for past water use and penalties.

Meter use violation penalties:

- 1st violation: \$500.
- 2nd violation: \$1,000.
- 3rd violation: \$1,500 and a 90-day suspension of all active permits.

If the meter is lost or stolen the Permit holder will be required to reimburse the District for the actual cost of a new meter.

The District reserves the right to terminate meter use permits at any time, without notice, in matters of misuse, harm to District facilities, interference with the public water supply, or failure to notify of any change in use or any failure to comply with other terms or protocols of this policy.

Accounts unpaid in excess of the deposit will be billed to the Permittee.

PROTOCOLS

The Permit applicant should be prepared to:

- Submit a Mobile/Stationary Meter Use Permit application to the HVLCSD Administration office.
- Pay all fees, charges and deposits at the time of application submission.
- Be prepared to meet HVLCSD Field Operations personnel within 24 hours of application, for vehicle and tool inspection.

Approved and Adopted: August 17th, 2021.

Jim Freeman
President to the Board of Directors

Attest: _____
Dennis White, General Manager
Secretary to the Board of Directors

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

DATE: August 17, 2021

AGENDA ITEM: Emergency Drought Declaration and Water Conservation

RECOMMENDATIONS: Provide staff direction on District's position regarding regional drought conditions.

FINANCIAL IMPACT : N/A

BACKGROUND:

The Lake County Comprehensive Economic Development Strategy (CEDS) for 2016 summarizes the Water configuration of the County;

"The county's major lakes store water for domestic use, and also provide quality environments for tourists and county residents.

Currently, the most significant source of agricultural water supply in the county is groundwater. Groundwater use is estimated at 28,000 acre feet (in 2000) for the Clear Lake Watershed. Groundwater is contained in underground formations called aquifers which, in the case of Lake County, are composed of either volcanic material or young alluvial materials such as sand and gravel. Water stored in aquifers is released to the surface through wells and springs or by seepage into lakes, rivers, and wetlands. Just as groundwater ultimately returns to the surface, it is also replenished from the surface. Water from streams and lakes seeps down into aquifers; or where aquifers or transmitting formations are exposed to the surface, precipitation percolates directly into the aquifers."

The District observes aquifer levels every month by measuring

1. Static levels of depth to water
2. Recovery metrics of production well drawdowns

While the static level measurements reveal a depth to water that is often deeper than previous years, the recovery metrics remain outstanding. The speed and depth to which a production well recovers from a drawdown is an indication of the aquifer's ability to re-charge after water is pumped out. An aquifer test was requested by the State Water Resources Control Board

(SWRCB) in 2012. This test involved running the District's production wells continuously for 24 hours. The conclusions of that test are as follows;

“there appears to be sufficient water in the aquifer and interconnections to replenish the extracted groundwater in a short period of time.

Based on the results of the pumping test, the current production rates for the well field, it does not appear that the pumping would impose any major decrease in groundwater elevations,”

A quick summary of consumption patterns from last year is beginning to show signs of conservation by our ratepayers.

Water Consumption		
	June	July
2020	3,074,960	4,144,670
2021	3,251,404	3,695,894
	5.7%	-11%

The language from the Governors office in regard to conservation is a voluntary 15%.

While other agencies in the county have issued emergency proclamations due to historically low levels in Clear Lake, water agencies that draw from groundwater have observed healthy recharge rates. Bulk water sales continue to be a source of income for water agencies sourced by groundwater.

Staff brought a Drought Contingency Plan before the board in May. In support of the 2012 aquifer test, and the importance of recovery rates, staff has been directed to revise this plan. The drought rate indicators in this plan will now include recharge rate and a revised list of static depth to water measurements. These two key factors will provide a more accurate picture of aquifer health than the current plan.

Staff looks to the Board of Directors for direction on the potential for an Emergency Proclamation and/or the submittal of a revised Drought Contingency Plan.

Joint Powers Agreement

Creating The

Association of California Water Agencies Joint Powers Insurance Authority

Adopted May 9, 1979
Revised on May 7, 2012

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Joint Powers Agreement

Creating The

Association Of California Water Agencies Joint Powers Insurance Authority

THIS AGREEMENT is made and entered into in the County of Placer, State of California, by and among the water districts and agencies (hereinafter "Districts") and other public entities (hereinafter "Friends of ACWA") organized and existing under the laws of the State of California, which are parties signatory to this Agreement and listed in Appendix "A", which is attached hereto and made a part hereof. Said Districts and Friends of ACWA are sometimes referred to herein as "parties" or "Members".

Recitals

WHEREAS, California Government Code Section 6500 *et seq.* provides that two or more public agencies may by agreement jointly exercise any power common to the contracting parties; and

WHEREAS, California Government Code Section 990.4 provides that a local public entity may self-insure, purchase insurance through an authorized carrier, or purchase insurance through a surplus lines broker, or any combination of these; and

WHEREAS, California Government Code Section 990.8 provides that two or more local entities may, by a joint powers agreement, provide insurance or reinsurance for any purpose by any one or more of the methods specified in Government Code Section 990.4; and

WHEREAS, the parties to this Agreement desire to join together for the purpose of establishing pools for self-insured losses and purchasing excess insurance or reinsurance and administrative services in connection with joint protection programs for said parties; and

WHEREAS, it appears economically feasible and practical for the parties to this Agreement to do so;

NOW THEREFORE, for and in consideration of all of the mutual benefits, covenants and agreements contained herein, the parties hereto agree as follows:

Article 1 — Definitions

The following definitions shall apply to the provisions of this Agreement:

- (a) "**Auditor/Controller**" shall mean that person, designated by the Executive Committee who is required to draw, or cause to be drawn, checks, warrants, and electronic payments on behalf of the Authority, and to provide for an annual audit.
- (b) "**Authority**" shall mean the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) created by this Agreement.
- (c) "**Board of Directors**" or "**Board**" shall mean the governing body of the Authority.
- (d) "**Chief Executive Officer**" shall mean that employee of the Authority who is so appointed by the Executive Committee and ratified by the Board of Directors at the next meeting, unless approved unanimously by the Executive Committee.
- (e) "**Claims**" shall mean demands made against Members which are within the Authority's joint protection programs as developed by the Board of Directors.
- (f) "**Deposit Premium**" shall mean the amount determined by the Executive Committee annually, as necessary to fund each joint protection program of the Authority.
- (g) "**Director**" shall mean that individual selected by the Member, from its governing body, to represent the Member on the ACWA/JPIA Board of Directors.
- (h) "**District**" shall mean those entities of local government empowered by law to replenish ground waters, distribute, control, treat, develop, acquire, use, store or supply water, or empowered by laws to protect, drain or reclaim lands within the State of California, including but not limited to irrigation districts, California water districts, municipal water districts, county water districts, municipal utility districts, and drainage, water replenishment, reclamation districts, flood control districts, conservation districts, sanitation districts, sanitary districts, special act districts, cities, and joint powers authorities which are signatories to this Agreement and are members of the Association of California Water Agencies (ACWA), or are affiliated with ACWA based on their meeting the criteria currently specified by ACWA for ACWA Affiliates – "Friends of ACWA".
- (i) "**Duly Constituted Board Meeting**" shall mean any Board of Directors meeting noticed and held in the required manner and at which a Quorum was determined to be present at the beginning of the meeting.

- (j) "**Excess Insurance**" shall mean that insurance or reinsurance which may be purchased on behalf of the Authority to protect the funds of the Members.
- (k) "**Executive Committee**" shall mean the Executive Committee of the Board of Directors of the Authority.
- (l) "**Finance and Audit Committee**" shall mean the committee of the Authority composed of financial staff of districts appointed by the Board President and ratified by their Districts.
- (m) "**Fiscal Year**" shall mean that period of twelve (12) months which is established as the fiscal year of the Authority.
- (n) "**Friends of ACWA**" shall mean those public agencies that do not meet the definition of "**District**" who are members of the ACWA or are affiliated with ACWA based on their meeting the criteria currently specified by ACWA for ACWA Affiliates – "Friends of ACWA," and which are also signatories to this Agreement.
- (o) "**Insurance**" shall mean and include a joint protection program, self-insurance through a funded program, and/or any commercial insurance or reinsurance contract.
- (p) "**Member**" shall mean either a "**Friend of ACWA**" or a "**District**" which is a signatory to this Agreement.
- (q) "**Policy Year**" shall mean a period of time, usually twelve (12) months, determined by the Executive Committee into which each joint protection program is segregated for ease in determining deposit premiums, incurred losses, and retrospective premium calculations.
- (r) "**Retrospective Premium Adjustment**" shall include the terms "Retrospective Premium" and "Retrospective Adjustment" and shall mean the amount determined by the cost allocation plans and formulas adopted from time to time by the Board as a Member's share of losses, expenses, and contribution to the catastrophe fund or other reserve.
- (s) "**Secretary**" shall mean the person appointed by the Executive Committee to record or cause to be recorded, and keep or cause to be kept, at the principal executive office or such other place as the Executive Committee may order, a book of minutes of actions taken at all meetings of the Board of Directors and Executive Committee.
- (t) "**Treasurer**" shall mean the person appointed by the Executive Committee to keep and maintain, or cause to be kept and maintained, adequate and correct financial records of the Authority.

Article 2 — Purposes

This Agreement is entered into by Members pursuant to the provisions of California Government Code sections 990, 990.4, 990.8 and 6500 *et seq.*, in order to provide comprehensive and economical public liability, workers' compensation, unemployment, health, accident and/or dental, and property coverage, or coverage for other risks to which the Board of Directors may agree.

Additional purposes are to reduce the amount and frequency of losses, and to decrease the cost incurred by Members in the handling and litigation of claims. These purposes shall be accomplished through the exercise of the powers of such Members jointly in the creation of a separate entity, the Association of California Water Agencies Joint Powers Insurance Authority (the Authority), to administer joint protection programs wherein Districts and Friends of ACWA will separately pool their losses and claims, and jointly purchase excess insurance and/or reinsurance and administrative and other services, including claims adjusting, data processing, risk management consulting, loss prevention, legal, and other related services.

It is also the purpose of this Agreement to provide, to the extent permitted by law, for the inclusion at a subsequent date of such additional Members organized and existing under the laws of the State of California as may desire to become parties to the Agreement and members of the Authority, subject to approval by the Board of Directors.

Article 3 — Parties To Agreement

Each party to this Agreement certifies that it intends to and does contract with all other parties who are signatories to this Agreement and, in addition, with such other parties as may later be added as parties to and signatories to this Agreement pursuant to Article 21. Each party to this Agreement also certifies that the deletion of any party from this Agreement, pursuant to Article 22 or Article 23, shall not affect this Agreement or such party's intent to contract as described above with the other parties to the Agreement then remaining.

Article 4 — Term Of Agreement

This Agreement became effective on the date of execution hereof by the last of sixty (60) Districts with a combined 1978/79 liability policy premium of \$2 million, and it shall continue until and unless terminated as hereinafter provided.

Article 5 — Creation Of Authority

Pursuant to Section 6500 *et seq.* of the California Government Code, there is hereby created a public entity separate and apart from the parties hereto, to be known as the Association of California Water Agencies Joint Powers Insurance Authority. Pursuant to Government Code Section 6508.1, the debts, liabilities and

obligations of the Authority shall not constitute debts, liabilities or obligations of any party to this Agreement or of any District or Friend of ACWA.

Article 6 — Powers Of Authority

- (a) The Authority shall have the powers common to Members and is hereby authorized to do all acts necessary for the exercise of said common powers, including, but not limited to, any or all of the following:
 - (1) To make and enter into contracts;
 - (2) To incur debts, liabilities or obligations;
 - (3) To acquire, hold or dispose of property, contributions and donations of property, funds, services and other forms of assistance from persons, firms, corporations and governmental entities;
 - (4) To sue and be sued in its own name; and
 - (5) To exercise all powers necessary and proper to carry out the terms and provisions of this Agreement, or otherwise authorized by law.
- (b) Said powers shall be exercised pursuant to the terms hereof and in the manner provided by law, and in accordance with Government Code Section 6509, the foregoing powers shall be subject to the restrictions upon the manner of exercising such powers pertaining to the Walnut Valley Water District as specified in The California Water District Law (California Water Code Sections 34000 *et seq.*).

Article 7 — Board Of Directors

- (a) The Authority shall be governed by the Board of Directors which is hereby established and which shall be composed of one representative from each Member, who shall be a Member director selected by the governing board of that Member. Each Member, in addition to appointing its member of the Board, shall appoint at least one alternate who shall be an officer, member of the governing board, or employee of that Member. The alternate appointed by a Member shall have the authority to attend and participate in any meeting of the Board when the regular member for whom he or she is an alternate is absent from said meeting.
- (b) Each Director or alternate of the Board shall serve until a successor is appointed. Each Director or alternate shall serve at the pleasure of the Member by which he or she has been appointed.
- (c) Each Director representing a Member, or his or her alternate, shall have one vote.

Article 8 — Powers Of The Board Of Directors

The Board of Directors of the Authority shall have the following powers and functions:

- (a) The Board shall elect from its voting members pursuant to Article 10 of this Agreement an Executive Committee.
- (b) The Board may review all acts of the Executive Committee, and shall have the power to modify and/or reverse any decision or action of the Executive Committee upon a majority vote of the voting Directors present at any Duly Constituted Board Meeting.
- (c) The Board shall review, modify if necessary, and approve the annual operating budget of the Authority, prepared by the Executive Committee pursuant to Article 11 (d).
- (d) The Board shall receive and review periodic accountings of all funds under Articles 17 and 18 of this Agreement.
- (e) The Board shall have the power to conduct on behalf of the Authority all business of the Authority, including that assigned to the Executive Committee, which the Authority may conduct under the provisions hereof and pursuant to law.
- (f) The Board shall have such other powers and functions as are provided for in this Agreement or in the Bylaws.

Article 9 — Meetings Of The Board Of Directors

- (a) **Meetings.** The Board shall provide for at least one annual regular meeting. It may also provide for adjourned regular meetings, special meetings, or meetings upon call of the President of the Board.
- (b) **Minutes.** The Secretary of the Authority shall cause minutes of regular, adjourned regular, and special meetings (but not of any closed-session portion of any such meeting) to be kept and shall, as soon as possible after each meeting, cause a copy of the minutes to be forwarded to each member of the Board and to each Member.
- (c) **Quorum.** Any fifty (50) voting members of the Board present when the meeting is called to order shall constitute a quorum for the transaction of business, except that less than a quorum may adjourn from time to time. A vote of the majority of those voting members present and voting in the prescribed manner at any Duly Constituted Board Meeting shall be sufficient to constitute action by the Board except as otherwise specifically set forth in this Agreement or in the Bylaws.

- (d) **Compliance with the Brown Act.** All meetings of the Board, including, without limitation, regular, adjourned regular, and special meetings, shall be called, noticed, held and conducted in accordance with the provisions of the Ralph M. Brown Act, California Government Code Section 54950 *et seq.*

Article 10 — Executive Committee

- (a) There shall be an Executive Committee of the Board of Directors which shall consist of nine (9) members, as provided in the Bylaws. Eight (8) members of the Executive Committee shall be elected by the Board of Directors from its voting members as provided in the Bylaws. The ninth member of the Executive Committee shall be the Vice President of the Association of California Water Agencies, who shall be an *ex officio* member of the Executive Committee.
- (b) The Executive Committee shall appoint a President and a Vice President of the Board of Directors from among the eight (8) Executive Committee members elected by the Board of Directors, as provided in the Bylaws. The President of the Board, or the Vice President in his or her absence, shall serve as the Chair of the Executive Committee.
- (c) The unexcused absence of a member of the Executive Committee, other than the Vice President of the Association of California Water Agencies, from two consecutive meetings may be cause for the removal of said member by the Executive Committee.
- (d) Vacancies on the Executive Committee shall be filled as provided in the Bylaws.

Article 11 — Powers Of The Executive Committee

The Executive Committee shall have the following powers:

- (a) The Executive Committee shall determine details of and select the joint protection program or programs of the Authority.
- (b) The Executive Committee shall determine and select all insurance, including excess insurance and reinsurance, necessary to carry out the joint protection program or programs of the Authority.
- (c) The Executive Committee shall have authority to contract for or develop various services for the Authority, including, but not limited to, claims adjusting, loss control and risk management consulting.
- (d) The Executive Committee shall cause to be prepared the operating budget of the Authority for each fiscal year, subject to review, modification and approval by the Board, as provided for in Article 8 (c).

- (e) The Executive Committee shall receive and act upon reports of all other committees and from the Chief Executive Officer.
- (f) The Executive Committee shall appoint the President, Vice President, Chief Executive Officer, Secretary, Treasurer, and Auditor/Controller of the Authority.
- (g) The Executive Committee shall have the authority to engage, retain, and discharge persons, firms, or other organizations as the Executive Committee deems necessary for the administration of the Authority. The Executive Committee may delegate this authority to the Chief Executive Officer of the Authority.
- (h) The Executive Committee shall exercise general supervisory control of and provide policy to the Chief Executive Officer.
- (i) Additional committees and sub-committees shall be established by the Executive Committee as it deems necessary to best serve the interests of the Authority.
- (j) The Executive Committee shall have such other powers and functions as are provided for pursuant to this Agreement.

Article 12 — Meetings Of The Executive Committee

The meetings of the Executive Committee shall be held and conducted as provided in the Bylaws. The Committee shall make periodic reports to the Board of Directors, advising the Board of its decisions and activities.

Article 13 — Officers Of The Authority

- (a) **President and Vice President.** The President and Vice President of the Board shall be appointed by the Executive Committee from among the Executive Committee's eight (8) elected members. In the event the President or Vice President so appointed ceases to be a member of the Board, the resulting vacancy in the office of President or Vice President may be filled on either an interim or a permanent basis at the next regular meeting of the Executive Committee held after such vacancy occurs. In the absence or inability of the President to act, the Vice President shall act as President. The President, or in his or her absence the Vice President, shall preside at and conduct all meetings of the Board, and shall chair the Executive Committee.
- (b) **Chief Executive Officer.** The Chief Executive Officer shall have the general administrative responsibility for the activities of the Authority and shall appoint all necessary employees thereof, subject to prior authorization of

each position by the Executive Committee and shall perform such other duties as may be assigned by the Executive Committee.

- (c) **Auditor/Controller.** The Auditor/Controller shall be appointed by the Executive Committee. The duties of the Auditor/Controller shall be as set forth in Articles 17 and 18 of this Agreement.
- (d) **Secretary.** The Secretary shall be appointed by the Executive Committee and shall be responsible for all minutes, notices, and records of the Authority.
- (e) **Treasurer.** The Treasurer shall be appointed by the Executive Committee. The duties of the Treasurer shall be as set forth in Articles 17 and 18 of this Agreement.
- (f) The Executive Committee shall have the power to appoint such other officers as may be necessary to carry out the purposes of this Agreement.

Article 14 — Standing Committees

The Board or the Executive Committee may establish standing committees from time to time, as provided in the Bylaws.

Article 15 — Insurance Coverage

- (a) The Authority shall maintain such levels of insurance coverage for Members as may be determined by the Executive Committee. Such coverage may provide for binding arbitration before an independent arbitration panel of any disputes concerning coverage between the Authority and a Member.
- (b) The Insurance coverages provided for Members by the Authority may include protection for comprehensive and economical public liability, property, workers' compensation, employee benefits, or coverage for other risks which the Executive Committee may determine to be advisable.
- (c) The Executive Committee may arrange for group policies to be issued for Members interested in obtaining additional coverage, at an additional cost to those participating Members.
- (d) The Executive Committee may arrange for the purchase of Excess Insurance. The Executive Committee may discontinue purchase of this Excess Insurance, if at a future time it is no longer needed to protect the Authority's funds.

Article 16 —Implementation Of The Joint Protection Program

- (a) The Board of Directors shall establish the insurance coverages provided for in Article 15, the amount of deposit premiums, and the precise cost

allocation plans and formulas, and shall provide for the handling of claims, and the pro forma financial statements of each joint protection program, and shall specify the amounts and types of Excess Insurance or reinsurance to be procured.

- (b) The Deposit Premium for each Member for each joint protection program shall be determined by the Executive Committee.
 - (1) Deposit Premiums shall be based on estimated costs for a given program year. Costs shall include estimates for claims, excess insurance/reinsurance, general & administrative expenses, program reserves and include an estimate for interest earnings.
 - (2) Each Member's share of the Deposit Premium for the given program year shall generally be based on its payroll and past loss history for the Liability, Workers' Compensation, and Employee Benefits Programs and scheduled values for the Property Program.

The Executive Committee may make retrospective premium adjustments to prior program years.

- (c) The Retrospective Premium Adjustment, and all other adjustments to the Authority's financial records respecting each Member, shall be made annually. All premiums shall be due and payable within thirty (30) days after the invoice date.
- (d) Inasmuch as some Members may experience an unusually high dollar value of losses during a single Policy Year, which would increase their Retrospective Premium substantially above the Deposit Premium for that joint protection program for that Policy Year and cause budgetary problems, the Executive Committee may allow for payment of a portion of such additional Retrospective Premium to be made over a period of time, not to exceed five years, with reasonable interest.
- (e) The Executive Committee shall have the power to disburse or distribute reserve funds for their intended purposes.

Article 17 — Accounts And Records

- (a) **Annual Budget.** The Authority shall annually adopt an operating budget, pursuant to Article 8 (c) of this Agreement.
- (b) **Funds and Accounts.** The Treasurer of the Authority shall establish and maintain such funds and accounts as required by the Executive Committee and as required by generally accepted accounting principles. Books and records of the Authority shall be open to any inspection at all reasonable times by authorized representatives of Members as otherwise required by law.

- (c) **Treasurer's Report.** The Treasurer shall present a complete written report of all investment activities for the most recently completed fiscal year to the Board at its regularly scheduled meeting.
- (d) **Annual Audit.** The Auditor/Controller shall provide for a certified, annual audit of the accounts and records of the authority, which audit shall be made by a certified public accountant and shall conform to generally accepted auditing standards. Such report shall be presented to the Executive Committee and, following its approval by the Executive Committee, shall be presented to the Board of Directors for concurrence.

Article 18 — Responsibility For Monies

- (a) The Treasurer of the Authority shall have the authority to delegate the signatory function of Treasurer to such persons as are authorized by resolution of the Executive Committee.
- (b) A bond in the amount determined adequate by the Executive Committee shall be required of all officers and personnel authorized to disburse funds of the Authority, such bond to be paid for by the Authority.
- (c) The Treasurer of the Authority shall assume the duties described in California Government Code Section 6505.5, including:
 - (1) Receive and acknowledge receipt for all money of the Authority and place it in the treasury of the Authority;
 - (2) Be responsible upon his or her official bond for the safekeeping and disbursement of all of the Authority's money so held by him or her;
 - (3) Pay, when due, out of money of the Authority so held by him or her, all sums payable on outstanding bonds and coupons of the Authority;
 - (4) Pay any other sums due from Authority money only upon checks, warrants, or electronic payments approved by the Chief Executive Officer or his or her designee. The checks, warrants, or electronic payments shall be reviewed by the President of the Board and the Chair of the Finance & Audit Committee.

Article 19 — Responsibilities Of The Authority

The Authority shall perform the following functions in discharging its responsibilities under this Agreement:

- (a) Provide insurance coverage as necessary, including but not limited to a self-insurance fund and commercial insurance, as well as excess coverage, reinsurance, and umbrella insurance, by negotiation or bid, and purchase, as necessary.

- (b) Assist Members in obtaining insurance coverage for risks not included within the coverage of the Authority.
- (c) Assist each Member's designated risk manager with the implementation of that risk management function as it relates to risks covered by the joint protection programs within the Member.
- (d) Provide loss prevention and safety consulting services to Members as required.
- (e) Provide claims adjusting and subrogation services for Claims covered by the Authority's joint protection programs.
- (f) Provide loss analysis and control by the use of statistical analysis, data processing, and record and file keeping services, in order to identify high exposure operations and to evaluate proper levels of self-retention and deductibles.
- (g) Review Member contracts to determine sufficiency of indemnity and insurance provisions when requested.
- (h) Conduct risk assessments for each Member.
- (i) The Authority shall have such other responsibilities as deemed necessary by the Board of Directors or Executive Committee.

Article 20 — Responsibilities Of Members

Members shall have the following responsibilities:

- (a) The governing board of each Member shall appoint a representative and at least one alternate representative to the Board of Directors, pursuant to Article 7 of this Agreement.
- (b) Each Member shall appoint an employee of the Member to be responsible for the risk management function within that Member and to serve as a liaison between the Member and the Authority as to risk management.
- (c) It is recommended that each Member maintain an active safety officer and/or committee. Each Member shall consider all recommendations of the Authority concerning unsafe practices.
- (d) Each Member shall pay its deposit premium and premium adjustments, including any Retrospective Adjustment, within thirty (30) days after the invoice date. After withdrawal or termination, each Member or former Member or its successor shall pay within 45 days to the Authority its share of any additional premium, when and if required of it by the Executive Committee under Article 24 or Article 25 of this Agreement.

- (e) Each Member shall provide the Authority with such other information or assistance as may be necessary for the Authority to carry out the joint protection programs under this Agreement.
- (f) Each Member shall in any and all ways cooperate with and assist the Authority, and any insurer or reinsurer of the Authority, in all matters relating to this Agreement and covered claims, and shall also comply with all Bylaws, rules and regulations adopted by the Board of Directors and Executive Committee.

Article 21 — New Members

The Authority shall allow new Members entry into its joint protection programs only upon approval by the Board, or by the Executive Committee if specifically delegated such authority by resolution of the Board, which resolution may impose such conditions or limitations upon such authority of the Executive Committee as the Board deems appropriate. Members entering under this Article may be required to pay their share of the organizational expenses as determined by the Executive Committee, including expenses necessary to analyze their loss data and determine their Deposit Premiums.

Article 22 — Withdrawal

- (a) A Member may withdraw as a party to this Agreement any time prior to its consenting in writing to enter the joint protection program.
- (b) A Member that does not consent in writing to enter the joint protection program must withdraw as a party to this Agreement prior to the effective date of the program, or it will be considered to have voluntarily withdrawn upon such effective date.
- (c) As respects to coverage Programs of the Authority, other than the Employee Benefits Program:
 - (1) A Member that enters or has entered any pooled joint protection program may not withdraw as a participant of that program, as a party to this Agreement, or as a Member of the Authority, for a three-year period commencing on the Member's date of entry into said pooled joint protection program.
 - (2) After the initial three-year non-cancellable commitment to each pooled joint protection program, a Member may withdraw only at the end of said program's Policy Year, provided it has given the Authority a twelve-month written notice of its intent to withdraw from said pooled joint protection program.

- (i) No later than ninety (90) days prior to the end of said pooled joint protection program's Policy Year, any Member having given an Article 22 (d) conditional notice shall make clear to the Authority its final decision on withdrawal. Final notice of actual withdrawal must be given and received by that date in clear, unambiguous form. The staff is instructed to rely on such final notice received on or before ninety (90) days prior to the end of the program's Policy Year, and no rescission of such final notice can be made after close of business ninety (90) days prior to the end of the program's Policy Year. If no such final notice is received by close of business on the required date, staff shall treat the original notice with all its conditions and ambiguities as final notice of withdrawal.
 - (ii) Any participation by a former Member must be effected as a new Member. No benefits will be held over from the withdrawing Member's former status as a previous program participant.
- (3) Members may withdraw from any group purchase program at the conclusion of its Policy Year, without being required to give the twelve-month written notice required for withdrawal from pooled joint protection programs.
- (d) Members may withdraw as a party of the Employee Benefits Program to be effective on the first day of any month by providing written intention of withdrawing to the Authority at least 60 days prior to the proposed effective date of the withdrawal. Any such withdrawal shall be effective only upon receipt of the notice of withdrawal by the Authority which shall acknowledge receipt of such notice of the withdrawal in writing effective upon the proposed filing date, or such other date as the Executive Committee may designate which is not more than 90 nor less than 60 days from the notice in order to bring such notice of withdrawal in compliance with the terms hereof.
 - (e) A Member may not withdraw as a party to this Agreement nor as a member of the Authority until it has withdrawn from all of the programs of the Authority.

Article 23 — Cancellation Of Membership Or Participation

- (a) Notwithstanding the provisions of Article 22, the Authority shall have the right to cancel any Member's participation in any joint protection program upon a two-thirds vote of the voting Directors present at any Duly Constituted Board Meeting, provided that a reasonable time shall be afforded, at the discretion of the Board of Directors, to place coverage elsewhere.
- (b) Notwithstanding any other provisions of this Agreement, the participation of any Member of the Authority, including participation in any of the Authority's

programs, shall cease and be canceled automatically at the end of the next complete Policy Year for each program whenever such Member's membership in the Association of California Water Agencies, or its affiliation with said Association based on its meeting the criteria currently specified by ACWA for ACWA Affiliates – “Friends of ACWA,” ceases. Such automatic cancellation shall not relieve the Member or former Member of its responsibilities as provided for in Article 24 (b).

- (c) Notwithstanding any other provisions of this Agreement, the participation of any Member of the Authority, including participation in any of the Authority's programs, may be canceled at the discretion of the Executive Committee whenever such Member is dissolved, consolidated, merged or annexed. A reasonable time shall be afforded, in the discretion of the Executive Committee, to place coverage elsewhere. Any such cancellation shall not relieve the Member or former Member of its responsibilities as provided for in Article 24 (b).

Article 24 — Effect Of Withdrawal Or Cancellation

- (a) The withdrawal or cancellation of any Member from this Agreement shall not terminate the same and a Member by withdrawing or being canceled shall not be entitled to payment or return of any premium, consideration or property paid, or donated by the Member to the Authority, or to any distribution of assets, except as provided in Article 25 (c).
- (b) The withdrawal or cancellation of any Member after the effective date of any joint protection program shall not terminate its responsibility to contribute its share of deposit premium, premium adjustments or funds to any funds or insurance program(s) created by the Authority until all claims, or other unpaid liabilities, covering the Program period any part of which the Member was signatory thereto have been finally resolved and a determination of the final amount of payments due by the Member or credits to the Member for the period of its participation has been made by the Executive Committee. In connection with this determination, the Executive Committee may exercise similar powers to those provided for in Article 25 (b) of this Agreement.

Article 25 — Termination And Distribution

- (a) This Agreement may be terminated at any time by the written consent of three-fourths (3/4) of the voting Members, provided, however, that this Agreement and the Authority shall continue to exist for the purpose of disposing of all claims, distribution of assets and all other functions necessary to wind up the affairs of the Authority.
- (b) The Executive Committee is vested with all powers of the Authority for the purpose of winding up and dissolving the business affairs of the Authority. These powers shall include the power to require Members and former

Members, including those which were signatory hereto at the time the Claim arose or was incurred, to pay their share of any additional amount of premium in accordance with loss allocation formulas for final disposition of all Claims and losses covered by this Agreement. A Member's or former Member's share of such additional premium shall be determined on the same basis as that provided for Retrospective Premiums in Article 16 of this Agreement.

- (c) Upon termination of this Agreement all assets of the Authority shall be distributed only among the Members that have been signatories hereto, including any of those Members which previously withdrew pursuant to Article 22 (d) or were canceled pursuant to Article 23 of this Agreement, in accordance with and proportionate to their cash contributions (including premium payments and property at market value when received) made during the term of this Agreement. The Executive Committee shall determine such distribution within six (6) months after disposal of the last pending Claim or loss covered by this Agreement.
- (d) In the absence of an Executive Committee, the Chief Executive Officer shall exercise all powers and authority under this Article. The decision of the Executive Committee or Chief Executive Officer under this Article shall be final.

Article 26 — Provision For Bylaws And Manuals

As soon as practicable after the first meeting of the Board of Directors, the Board shall cause to be developed Authority Bylaws and a Mission Statement.

Article 27 — Notices

Notices to Members hereunder shall be sufficient if delivered to the principal office of the respective Member.

Article 28 — Amendment

This Agreement may be amended at any time by a two-thirds (2/3) vote of the voting Directors present at any Duly Constituted Board Meeting.

Article 29 — Prohibition Against Assignment

No Member may assign any right, claim or interest it may have under this Agreement, and no creditor, assignee or third party beneficiary of any Member shall have any right, claim or title or any part, share, interest, fund, premium or asset of the Authority.

Article 30 — Agreement Complete

The foregoing constitutes the full and complete Agreement of the parties. There are no oral understandings or agreements not set forth in writing herein.

IN WITNESS WHEREOF, the parties hereto have first executed this Agreement by authorized officials thereof on the date indicated below:

DATE: _____

Member

BY:

Signature of Authorized Representative

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE DURING PLANNING

June 30, 2021

To the Board of Directors
Hidden Valley Lake Community Services District

We are engaged to audit the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District (District), for the year ended June 30, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, the District pension plan information and the District OPEB plan information, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining fund statements and schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, and Other

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.

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. Material misstatements may result 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. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Carrie Schroeder is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of Hidden Valley Lake Community Services District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Smith & Newell".

Smith & Newell CPAs

**ENGAGEMENT LETTER NONAUDIT SERVICES
ANNUAL REPORT OF FINANCIAL TRANSACTIONS**

June 30, 2021

To the Board of Directors
Hidden Valley Lake Community Services District

We are pleased to confirm our understanding of the nonaudit services we are to provide Hidden Valley Lake Community Services District (District) for the year ended June 30, 2021. This letter details the scope of these nonaudit services and it sets out the respective responsibilities of the District and of Smith & Newell CPAs.

We will prepare the Annual Report of Financial Transactions for the State Controller's Office for the District for the fiscal year ending June 30, 2021. Our preparation of this report will be based on unaudited information as provided to us by the District.

These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Management Responsibilities

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant and necessary for us to carry out our work, (2) additional information that we may request for the purpose of the nonaudit services, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain information to complete our services.

You agree to assume all management responsibilities relating to the nonaudit services we provide. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; to evaluate the adequacy and results of these services; and accept responsibility for them. You agree to review and approve these nonaudit services prior to their issuance.

Engagement Administration, Fees, and Other

The documentation for this engagement is the property of Smith & Newell CPAs and constitutes confidential information. However, subject to applicable laws and regulations, documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controller's Office or its designee.

We will notify you of any such request. If requested, access to such documentation will be provided under the supervision of Smith & Newell CPAs personnel. Furthermore, upon request, we may provide copies of selected

documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California State Controller's Office.

Our fee for these services will be as stated in our contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.


We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our nonaudit services engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Smith & Newell CPAs

RESPONSE:

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

Management signature: 
Title: General manager
Date: 7-20-2021

ENGAGEMENT LETTER

June 30, 2021

To the Board of Directors
Hidden Valley Lake Community Services District

We are pleased to confirm our understanding of the services we are to provide Hidden Valley Lake Community Services District (District) for the year ended June 30, 2021. We will audit the financial statements of the business-type activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) District pension plan information.
- 3) District OPEB plan information.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining fund statements.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1) Introductory section.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your 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 supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the 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 the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and the governing board of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will 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 issue reports, or may withdraw from 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 laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the 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.

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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. 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 the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management 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, funding sources, 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 require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government 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 or material weaknesses. Accordingly, we will express no such opinion. 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 AICPA 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 the 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*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed

to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 of each opinion unit 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 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 government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other 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, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Smith & Newell CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Smith & Newell CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Carrie Schroeder is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be as stated in our audit contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Smith & Newell CPAs

RESPONSE:

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

Management signature: 

Title: General manager

Date: 7-20-2021