



Hidden Valley Lake Community Services District

Regular Board Meeting of Directors

Tuesday, April 21, 2020 – 7:00 p.m.

DUE TO THE EVOLVING SITUATION WITH THE COVID-19 NOVEL CORONAVIRUS AND THE STATE OF CALIFORNIA STAY AT HOME ORDER, EXECUTIVE ORDER N-33-20, THIS MEETING SHALL ONLY BE AVAILABLE TO THE PUBLIC VIA TELECONFERENCE

To join this meeting go to the www.hvllcsd.org select the April 21, 2020 Board of Directors Meeting. Select Join Microsoft Teams Meeting Select [Join on the web instead](#)

The general public may not attend this meeting at the district's offices due to social distancing requirements

For public comments during the meeting, the board president will inquire prior to board discussion if there are any comments from the public on each item. Members of the public are encouraged to submit their comment by email, the board secretary will submit any emailed comments to the board president. For purposes of submitting comments by email during the meeting please send your email to pcuadras@hvllcsd.org.

The public can send written comments to be received by the board secretary prior to 4 p.m. on April 21, 2020. The written comments will be read during public comments or the agenda item specified.

Mail comments to the attention of: Penny Cuadras, Hidden Valley Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467 or email at pcuadras@hvllcsd.org.

DATE: April 21, 2020

TIME: 7:00 p.m.

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

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) ADMINISTRATION OF OATH OF OFFICE
Interim General Manager, Paul Kelley, Paul Kelley Consulting Inc.
- 5) APPROVAL OF AGENDA
- 6) CONSENT CALENDAR
 - A. MINUTES: Approval of the February 6, 2020 Lake Water Use Agreement Minutes
 - B. MINUTES: Approval of the February 7, 2020 Personnel Committee Meeting Minutes
 - C. MINUTES: Approval of the February 12, 2020 Finance Committee Meeting Minutes
 - D. MINUTES: Approval of the February 18, 2020 Closed Session Meeting Minutes
 - E. MINUTES: Approval of the February 18, 2020 Regular Board of Directors Meeting Minutes
 - F. MINUTES: Approval of the February 19, 2020 Closed Session Meeting Minutes

- G. MINUTES: Approval of the February 21, 2020 Personnel Committee Meeting Minutes
- H. MINUTES: Approval of the February 26, 2020 Board Workshop Minutes
- I. MINUTES: Approval of the February 28, 2020 Personnel Committee Meeting Minutes
- J. MINUTES: Approval of the March 4, 2020 Finance Committee Meeting Minutes
- K. MINUTES: Approval of the March 5, 2020 Personnel Committee Meeting Minutes
- L. MINUTES: Approval of the March 13, 2020 Closed Session Meeting Minutes
- M. MINUTES: Approval of the March 17, 2020 Closed Session Meeting Minutes
- N. MINUTES: Approval of the March 20, 2020 Closed Session Meeting Minutes
- O. MINUTES: Approval of the March 25, 2020 Closed Session Meeting Minutes
- P. MINUTES: Approval of the March 26, 2020 Special Meeting Minutes
- Q. APPROVE: Personnel 3104 Sick Leave Policy Addendum
- R. DISBURSEMENTS:
 - FEBRUARY**: Check # 037051 - # 037114 including drafts and payroll for a total of \$203,172.36.
 - MARCH**: Check # 037115 - # 037180 including drafts and payroll for a total of \$249,316.81.

- 7) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
 - Finance Committee
 - Personnel Committee
 - Emergency Preparedness Committee
 - Lake Water Use Agreement-Ad Hoc Committee
 - Valley Oaks Project Committee
- 8) STAFF REPORTS (for information only, no action anticipated)
 - Financial Report
 - Administration/Customer Service Report
 - ACWA State Legislative Committee
 - Field Operations Report
 - General Manager's Report
- 9) BOARD LIST OF PRIORITIES:
 - Moratorium
 - Tank 9
 - I&I
 - SCADA
 - AMI
 - Generators
- 10) DISCUSSION AND POSSIBLE ACTION: Approve Resolution 2020-01 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Declaration of The Board Vice-President Altering the Regular Meeting Location Due to A Local Emergency in Response to the COVID-19
- 11) DISCUSSION AND POSSIBLE ACTION: Approve Resolution 2020-02 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Acknowledgment the Declaration of Emergency by the State of California Governor and Lake County Public Health Department in Responses to the COVID-19 and discuss the Districts response to COVID 19
- 12) DISCUSSION AND POSSIBLE ACTION: Discuss and Approve Robert DeLoach and Associates Proposal in the amount of \$1250 to update job descriptions.
- 13) DISCUSSION AND POSSIBLE ACTION: Accept and Approve the Total Compensation Study as presented by Robert DeLoach & Associates

- 14) DISCUSSION AND POSSIBLE ACTION: Authorize the Interim General Manager to enter into a contract with Robert DeLoach and Associates, not to exceed \$30K, for the recruitment of a Water Resources Specialist and General Manger.
- 15) DISCUSSION AND POSSIBLE ACTION: Approve Smith & Newell Amended Contract
- 16) DISCUSSION AND POSSIBLE ACTION: Discuss the 20-21 preliminary budget and consider the necessary elements to build the budget; Rate Study, Total Compensation Study and Capital Improvement Plan
- 17) DISCUSSION AND POSSIBLE ACTION: Notice of Current Vacancy, of one Director seat with the term ending 2022, on the Hidden Valley Lake Community Services District Board.
- 18) DISCUSSION AND POSSIBLE ACTION: Appointment of Director to the Finance Committee and Ad-Hoc Committee- Lake Water Use Agreement
- 19) PUBLIC COMMENT
- 20) BOARD MEMBER COMMENT
- 21) 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.

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
LAKE WATER USE AGREEMENT AD HOC COMMITTEE REPORT
DATE: February 6, 2020**

The Hidden Valley Lake Community Services District (COMMITTEE) Lake Water Use Agreement Ad HOC Committee met at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Judy Mirbegian
Penny Cuadras, Secretary to the Board
Trish Wilkinson, Full-Charge Bookkeeper
Bruce Brashear, Board President HVLA
Randy Murphy, General Manager, HVLA

CALL TO ORDER

The meeting was called to order at 1:00 pm by Director Mirbegian.

APPROVAL OF AGENDA

Director Mirbegian approved the agenda as presented.

**REVIEW AND DISCUSS
Lake Water Use Agreement**

Following review and discussion, the Committee elected to accept the Agreement as presented. The Agreement will go before each Agencies Board for approval and signature. Pending the approval of the HVLA Board, CSD will go forward with the agreement as stated and upon payment of the \$1.00 annual fee.

PUBLIC COMMENT

No Public present.

COMMITTEE MEMBER COMMENT

Mr. Murphy commented on the Drainage Study that had been completed 5/2000, reaching out for a potential update, he will coordinate with Utility Supervisor, Dennis White and the Interim GM.
Mr. Murphy provided a suggestion for the LHMP Committee to consider the loss of water due to Dam failure due to a disaster.
Director Mirbegian reiterated there be a quarterly meeting between HVLA and HVLCSO according to the agreement, Mr. Murphy agreed.

ADJOURNMENT

The meeting was adjourned at 1:24 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: FEBRUARY 7, 2020**

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

Present:
Director Carolyn Graham
Director Jim Lieberman
Penny Cuadras, Secretary to the Board
Trish Wilkinson, Full Charge Bookkeeper

CALL TO ORDER

The meeting was called to order at 11:06 AM by Director Lieberman

APPROVAL OF AGENDA

Director Graham moved to approve the Agenda. Seconded by Director Lieberman.
It was moved and seconded to amend the order of the agenda by moving Items 6 & 7 ahead of Item 5.

REVIEW and DISCUSS:
Volunteer Service Agreement

The Committees recommendation to the Board is to consider the approval of the Volunteer Services Agreement.

REVIEW and DISCUSS:
Release of Liability Wavier

The Committees recommendation to the Board is to consider the approval of the Release of Liability Wavier.

DISCUSS AND REVIEW:
Employee Handbook

The Committee continues to review the Employee Handbook; discussing Legal recommendations and making the necessary updates and revisions.

Items discussed;

- Add page numbers
- Add revision date to the front page of the manual
- Floating Holiday, Benefits and Vacation (how are they applied)
- Employee Evaluations (when are they performed 6- month, 1-year)
- Clarification of Vacation Accrual Chart
- Confirm mandatory breaks

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 1:26 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REPORT
MEETING DATE: February 12, 2020**

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

Present were:

Director Mirbegian

Director Graves

Full Charge Bookkeeper, Trish Wilkinson

Secretary to the Board, Admin Assist, Penny Cuadras

Others Present:

Dennis White, Utility Supervisor

Alyssa Gordon, Water Resources Specialist (via teleconference)

CALL TO ORDER

The meeting was called to order at 12:37 pm by Director Mirbegian.

APPROVAL OF AGENDA

On a motion made by Director Graves and seconded by Director Mirbegian the Committee unanimously approved the agenda.

Agenda Item #8 staff report noted to reflect Account Fund 120-5150.

DISCUSS:

Financial Reports

Financial reports were reviewed by the Committee.

FEMA reimbursements tracking as revenue, the committee will discuss with financial consultant to state revenue transfers more accurately.

DISCUSS:

Project Update

- Remove completed projects from project list
- Mountain Meadow Project assigned to IGM
- Focus on projects that can realistically be accomplished in the 20-21 FY and the next.
- Projects must be presented to the Board with total up-front cost to the District
- LHMP: No reimbursement received as of to date. Pending final comments with a March / April deadline to present to the Board.
- FEMA reimbursement approved and expected:
 - 2017 Storm \$166k
 - 2019 Storm \$41k

DISCUSS:

ACWA Legislative Symposium, Wastewater Training Workshop

The Committee recommend staff discuss requests with Trish Wilkinson, Manager of Administration in the absence of a General Manager.

DISCUSS:

Telstar Proposal – Supply and Install New Chlorine Leak Detector

Committee recommendation to the Board to approve the Telstar Proposal – Supply and Install New Chlorine Leak Detector. Funding from 120/5150.

DISCUSS:

Smith & Newell Contract

The Committee recommend the Smith & Newell contract go to before the Board in March.

DISCUSS:

Salary / Comp Study

The Committees recommendation to the Board to accept Robert DeLoach & Associates proposal to complete a Total Compensation Study. Funding Account - Other Professional Services.

DISCUSS:

Interim GM

The Committee recommended to fund Interim General Manager salary from Operations 120/130 split.

PUBLIC COMMENT

Committee member addressed staffs concerns regarding employee evaluations.

COMMITTEE MEMBER COMMENT

Unbudgeted items discussed by Director Mirbegian.

ITEMS FOR NEXT AGENDA

ADJOURNMENT

The meeting was adjourned at 1:59 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING MINUTES
MEETING DATE: February 18, 2020**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Judy Mirbegan, President
Director Jim Lieberman
Director Jim Freeman
Director Gary Graves
Director Carolyn Graham (via teleconference)
Penny Cuadras, Secretary to the Board

CALL TO ORDER

The meeting was called to order at 7:01 p.m. by President Mirbegan.

APPROVAL OF AGENDA

Director Graves moved to approve the agenda as presented. Seconded by Director Lieberman. Motion carries unanimous.

EMPLOYEE RECOGNITION

The Board recognized Trish Wilkinson for receiving her Advanced Accounting Certificate. Trish has continued to work full time while attending classes at Yuba College. Trish was also recognized on the Dean List, an academic award of distinction. The Board expressed their appreciation for her commitment to the District.

CONSENT CALENDAR

Director Freeman moved to approve the Consent Calendar as presented. Seconded by Director Graham. The Board approved the following Consent Calendar as presented. Motion carries unanimously.

- (A) MINUTES: Approval of the December 11, 2019 Finance Committee Meeting Minutes.
- (B) MINUTES: Approval of the January 6, 2020 Personnel Committee Meeting Minutes.
- (C) MINUTES: Approval of the January 8, 2020 Personnel Committee Meeting Minutes.
- (D) MINUTES: Approval of the January 8, 2020 Closed Session Meeting Minutes.
- (E) MINUTES: Approval of the January 14, 2020 Closed Session Meeting Minutes.
- (F) MINUTES: Approval of the January 15, 2020 Closed Session Meeting Minutes.
- (G) MINUTES: Approval of the January 15, 2020 Finance Committee Meeting Minutes.
- (H) MINUTES: Approval of the January 16, 2020 Personnel Committee Meeting Minutes.
- (I) MINUTES: Approval of the January 20, 2020 Closed Session Meeting Minutes.
- (J) MINUTES: Approval of the January 21, 2020 Regular Board Meeting Minutes.
- (K) APPROVAL OF NEW AND REVISED POLICIES: Personnel Policy 3101 Nepotism (revised)
- (L) APPROVE: THE 2020 LAKE WATER USE AGREEMENT
- (M) DISBURSEMENTS: Check #036956 - #037050 including drafts and payroll for a total of \$510,802.61.

BOARD COMMITTEE REPORTS

Finance Committee: Met February 12th report of meeting provided by Director Mirbegan
Personnel Committee: Met February 7th continued to update Employee Handbook
Safety and Security Committee: Have not met.

Lake Water Use Agreement-Ad Hoc Committee: Met February 6th, HVLA Board approved and signed with no changes, \$1 fee remains, HVLA committed to quarterly meetings. Dam Inspection report was provided with noted issues that are to be addressed by staff.

Valley Oaks Sub-Committee: Have not met.

STAFF REPORTS

Financial Report: Reviewed with no questions.

Administration/Customer Services Report: 525 customers received a Late Notice 154 have not paid, a significant increase than prior to SB 998. Staff requested to include total pending lock off and financial impact in future reports.

Field Operation Report: Report from Erik Ekdahl, SWRCB: Draft investigation is undergoing review, estimated 4-8 weeks before information can be provided.

ACWA State Legislative Committee: Meeting on 2/21/20

I.T Monthly Report: No Comment

PROJECT PRIORITIES:

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

DISCUSSION AND POSSIBLE ACTION:

Accept the 2018-19 Audit Report by Smith & Newell as presented

The Finance Committee recommend the Board accept the 2018-19 Audit Report by Smith & Newell as presented. The Committee requested that Norm Newell not be present for the acceptance, but to schedule a time to meet the Interim General Manager to discuss the financial position of the District.

Director Lieberman moved to accept the 2018-19 Audit Report by Smith & Newell as presented.

Seconded by Director Graham.

No further questions from the Board.

No questions from the Public.

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously to accept the 2018-19 Audit Report by Smith & Newell as presented.

DISCUSSION

Availability Fees

Director Mirbegian reported on water and sewer availability fees collected on the Tax Roll on unimproved lots only. The availability fees were implemented by Ordinance prior to the 218-process. Legal counsel has advised this is a legal fee for the District to collect.

DISCUSSION

History of Rate Increases (recent five-year period) and Future Projections

The Board discussed the history of rate increases over the recent five-year period and future projections.

Volumetric and Fixed Water rates have increased by 44% over the recent five years

Volumetric Sewer rates have increased by 33% and Fixed rates have increased by 34% over the recent five years.

As advised by Greg Clumpner with NBS, “the Board must reprioritize projects that the District can realistically accomplish in the next five years.”

DISCUSS AND POSSIBLE ACTION:

Approve Revised Reorganization Chart and Budget for FY 2020/21 for the Reorganization of Staff in Field Operations

The Board agreed to budget the positions and bring back to the board for review.

DISCUSS AND POSSIBLE ACTION:

Review and Award Proposal to Conduct a Total Salary & Compensation Study

The Finance Committee recommend the Board consider Robert DeLoach & Associates Inc. proposed scope of work to conduct the Total Compensation study not to exceed \$14,812.

Director Liebermann moved to approve Robert DeLoach & Associates Inc. proposed scope of work to conduct a total compensation study not to exceed \$14,812.

Seconded by Director Graham.

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously to approve Robert DeLoach & Associates Inc. proposed scope of work to conduct a total compensation study not to exceed \$14,812.

DISCUSS AND POSSIBLE ACTION:

Accept Telstar Proposal in the Amount of \$11,972.00 to Supply and Install New Chlorine Leak Detector

The Finance Committee recommend the Board consider the approval of Telstar Proposal in the Amount of \$11,972.00 to Supply and Install New Chlorine Leak Detector. This is a budgeted item from fund 120/5150.

Director Lieberman moved to accept the Telstar Proposal in the Amount not to exceed \$11,972.00 to Supply and Install New Chlorine Leak Detector.

Seconded by Director Graves.

Roll Call Vote:

AYES: (5) Directors, Graham, Lieberman, Freeman, Graves and Mirbegian

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimously to accept the Telstar Proposal in the Amount not to exceed \$11,972.00 to Supply and Install New Chlorine Leak Detector.

DISCUSSION AND POSSIBLE ACTION:

Consider Appointment of Leo Havener as Interim General Manager and Approve Services Agreement

Director Mirbegian provided an overview of the terms of the agreement. Director Freeman moved to approve the Appointment of Leo Havener as Interim General Manager and Approve the Personnel Services Agreement.

Seconded by Director Lieberman.

Roll Call Vote:

AYES: (3) Directors, Lieberman, Freeman and Graves



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: February 21, 2020**

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

Present:

Director Carolyn Graham

Penny Cuadras, Secretary to the Board

Trish Wilkinson, Full Charge Bookkeeper

Absent: Director Jim Lieberman (Excused)

CALL TO ORDER

The meeting was called to order at 11:04 AM by Director Graham

APPROVAL OF AGENDA

Agenda was approved as written by Director Graham.

DISCUSS AND REVIEW:

Employee Handbook

The Committee continues to review the Employee Handbook; discussing Legal recommendations and making the necessary updates and revisions. The Committee will meet on a regular basis until the employee handbook is complete and ready for final review by the Board.

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 12:40 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: FEBRUARY 28, 2020**

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

Present:

Director Carolyn Graham
Director Jim Lieberman
Interim General Manager, Leo Havener
Penny Cuadras, Secretary to the Board
Trish Wilkinson, Full Charge Bookkeeper

CALL TO ORDER

The meeting was called to order at 11:00 AM by Director Graham

APPROVAL OF AGENDA

Agenda was approved as written by Director Graham. Seconded by Director Lieberman.

DISCUSS AND REVIEW:

Employee Handbook

The Committee continues to review the Employee Handbook; discussing Legal recommendations and making the necessary updates and revisions.

Staff will confirm with labor attorney specific guidelines of California Paid Sick Leave, accrued Vacation and max. cash out.

Probationary period updated to 6 months

Vacation Chart updated to reflect max cap at 2 times the annual accrual

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 12:41 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REPORT
MEETING DATE: MARCH 4, 2020**

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

Present were:

Director Mirbegian

Director Freeman

Interim General Manager, Leo Havener

Full Charge Bookkeeper, Trish Wilkinson

Secretary to the Board, Penny Cuadras

Field Supervisor, Dennis White

CALL TO ORDER

The meeting was called to order at 1:01 pm by Director Mirbegian.

APPROVAL OF AGENDA

On a motion made by Director Graves and seconded by Interim General Manager, Leo Havener the Committee unanimously approved the agenda as written.

Prebudget Discussion

The Committee discussed the budget process and the necessity of remaining disciplined and focused on priority projects.

The Committee recommendations:

- Approve proposed organization to Field Staffing according to Title 22 structure, to be implemented in phases
- Consider option of Field Supervisor assuming position in the absence of the GM
- 1 Year Hiatus of Civic Spark– in order to create funding for reorganization of field staff
- No Changes to Employee Benefits
- Cut Director Benefits to Director only
- GM to narrow parameters on FEMA projects

The Committee recommendations for the 2020/21 FY Budget:

- Identify and establish funding for Unit 9 Tank \$2M (Consider Tank Lining) GM to look into options
- Budget for the replacement of Hand-Helds
- Allocate funding for Moratorium appeal process
- Continue annual dedication of \$100K to I&I
- Budget an annual dedication of \$40K (5150 split 120-130) for SCADA upgrades
- Consider funding position/range increases based on results of the Total Compensation Study
- Reinstate COLA and budget a +/-3% Salary Increase (amount unknown)
- Budget 10% Salary increase to Field Supervisor if Assistant GM position approved

PUBLIC COMMENT

No public present.

COMMITTEE MEMBER COMMENT

Staff and Board are to filter all questions, concerns and requests through the General Manager.
Staff will provide a standard format for budgeted line items.

ADJOURNMENT

The meeting was adjourned at 2:54 p.m.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE REPORT
MEETING DATE: MARCH 5, 2020**

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

Present:

Director Carolyn Graham
Director Jim Lieberman
Interim General Manager, Leo Havener
Penny Cuadras, Secretary to the Board
Trish Wilkinson, Full Charge Bookkeeper

CALL TO ORDER

The meeting was called to order at 10:03 AM by Director Graham

APPROVAL OF AGENDA

Agenda was approved as written by Leo Havener, GM and seconded by Director Lieberman.

DISCUSS AND REVIEW:

Employee Handbook

The Committee continues to review the Employee Handbook; discussing Legal recommendations and making the necessary updates and revisions.

Staff will contact labor attorney to confirm including section for General Medical Leave /Health Benefits during unpaid leave.

Staff will contact SDRMA/Target Solutions regarding Workplace Violence Prevention Training.

PUBLIC COMMENT

No members of the public were present.

COMMITTEE MEMBER COMMENT

No Committee Member comment.

ADJOURNMENT

Meeting adjourned at 12:24 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SPECIAL MEETING MINUTES
MEETING DATE: MARCH 26, 2020**

The Hidden Valley Lake Community Services District Board of Directors met this evening at the District office located at 19400 Hartmann Road, in Hidden Valley Lake, California.

Present were:

Director Jim Lieberman
Director Gary Graves
Director Jim Freeman
Director Carolyn Graham
Penny Cuadras, Secretary to the Board

Others Present: Paul Kelley, Paul Kelley Consulting Inc.

Absent: Director Judy Mirbegian, President (excused)

CALL TO ORDER

The meeting was called to order at 10:00 AM by Director Lieberman.

APPROVAL OF AGENDA

Moved by Director Graves and seconded by Director Graham motion carried 4-0.

DISCUSSION AND POSSIBLE ACTION:

Approval of contract for Interim General Manager position.

Director Freeman moved to approve the contract with Paul Kelley, Paul Kelley Consulting Inc. for the Interim General Manager position.

Seconded by Director Graves.

Roll call vote;

AYES: (4) Director Graham, Freeman, Graves and Lieberman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (1) Director Mirbegian

Motion carried unanimously to approve the contract with Paul Kelley, Paul Kelley Consulting Inc. for the Interim General Manager position.

Mr. Kelley thanked the Board for the award of the contract and looks forward to being a great help to staff and implement and accomplish the vision and goals of the District. Mr. Kelley agrees to commit to 2-3 days a week to the District, as well as available by phone.

Mr. Kelley is aware of long term and short-term issues here at the District.

PUBLIC COMMENT

A member of the public introduced herself as Baili Bell, Owner of Holistic Healing in HVL. Ms. Bell thanked the Board and staff for the services provided to the community.

Dennis White, District Utility Supervisor welcomed Mr. Kelley.

BOARD COMMENT

Director Graham welcomed Mr. Kelley to the District.



POLICY TITLE:	Sick Leave	
POLICY #: 3104	ADOPTED DATE:	REVISION DATE: April 21, 2020 Vice President: Jim Lieberman

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

3104.1 POLICY

SICK LEAVE

1. Sick Leave Accumulation. Regular full-time employees earn and accumulate sick leave credit at the rate of 20% of the standard average workweek for each full month of continuous service if the employee has worked or has been on authorized leave of absence with pay. An employee continues to earn sick leave while on any paid leave. An employee shall not receive payment for unused accumulated sick leave upon termination of employment or retirement (either disability or regular). An employee may not use sick leave to extend a retirement (either disability or regular) or termination date. This prohibition shall not affect an employee's right to obtain sick leave credit with PERS.
2. Accounting of Sick Leave Used. Each employee has one hour deducted from the employee's accrued sick leave time for each hour of sick leave taken.
3. Holiday During Sick Leave. In the event that a paid holiday occurs during a period when the employee is on sick leave, the holiday is not charged against the employee's accrued sick leave.
4. Use of Sick Leave. An employee eligible for sick leave is granted such leave for the following reasons:
 - a. Non-work-related illness, injury or exposure to contagious disease to the employee or physical or mental incapacity of the employee due to non-work-related illness or injury.
 - b. Medical or dental office or hospital visits for examinations, diagnosis, or treatment to the extent such appointments cannot be scheduled outside the work day.
 - c. Maternity-related disabilities as provided in Section 4.10.3.F.

- d. Serious illness or emergency of a member of the employee's immediate family member (see definition of Immediate Family under Rule 2-Definition of Terms), who is incapacitated and/or requires the service of a physician, and when the presence of the employee is required.

5. Exclusions. No employee is entitled to sick leave while absent from duty on account of any of the following causes:

- a. Sickness or injury sustained while on leave of absence without pay.
- b. Sickness or injury sustained from improper employee conduct as defined in Section 14.2 herein.
- c. To permit an extension of the employee's vacation.

Sick leave shall not be considered as a right which the employee may use at his or her discretion, but shall be allowed only in accordance with Section 4.10.3.E.4.

6. Proof Required. The supervisor will approve sick leave only after having ascertained that the absence was for an authorized reason. When absence is for more than three work days or if abuse of sick leave is suspected, the supervisor may require the employee to submit substantiating evidence including, but not limited to, a physician's certificate. If the supervisor requires the employee to submit substantiating evidence, the supervisor shall make this requirement known to the employee as soon as possible. If the supervisor does not consider the evidence adequate, he/she will disapprove the request for sick leave, and such time off will be considered a leave of absence without pay. In order for the employee to be eligible for paid sick leave, the District reserves the right to verify the reason for the use of sick leave by whatever means the District deems appropriate.

7. Exhaustion of Sick Leave. In the event an employee uses all of the sick leave the employee has accrued, upon the approval of the supervisor, the employee may have any other paid leave days which the employee has accrued deducted for each day or portion thereof he/she is absent due to illness. This deduction will continue until the employee either returns to work or uses all his/her accrued leave time. With the concurrence of the General Manager, the supervisor may, pursuant to Section 4.10, allow the employee to take a leave of absence without pay if the employee does not have any paid leave time or sick leave remaining to his/her credit.

E. PENALTY FOR SICK LEAVE ABUSE.

1. The District's successful operation depends in large part upon the attendance of each of its employees. Employees have an important job that fits into a pattern of service. Unnecessary and unexcused absences, therefore, are undesirable because they affect not only operations but the way in which fellow employees are able to do their jobs. It is important, too, to have a uniform attendance policy to avoid any misunderstandings regarding attendance expectations.

2. Any unapproved absence may constitute cause for disciplinary action, up to and including discharge from employment.

3. Abuse of Sick Leave and Excessive Absenteeism: If it appears that an employee is abusing sick leave or using sick leave excessively, the employee will be counseled that continued use of sick leave may result in a requirement to furnish a medical certificate for each such subsequent absence for sick leave regardless of duration. Continued abuse of leave or excessive use of sick leave constitutes grounds for dismissal.

a. "Abuse of sick leave" means the misrepresentation of the actual reason for taking sick leave, using sick leave for unauthorized purposes, failure to report sick leave, and may include chronic, persistent or patterned use of sick leave.

b. "Excessive absenteeism" is a level of absence, other than protected leaves, that significantly disrupts the work of the District. Absenteeism may be excessive even where the employee remains able to draw upon accrued leave accounts. An employee may be considered excessively absent when he/she has used an above average amount of unscheduled leave (40 hours or more), excluding any protected leaves.

4. The General Manager shall have the authority to request a physician's note substantiating any illness for a return to work report, provided privacy laws are observed. When, the employee's reasons for being absent are inadequate, and/or not consistent with the eligibility requirements for use of sick leave, at the discretion of the General Manager, a change to the payroll time report will be made to indicate the absence was leave without pay. In addition, the employee is subject to disciplinary action.

Approved and Adopted on

Jim Lieberman
Vice-President to the Board

Attest: _____
Penny Cuadras,
Secretary to the Board

ADDENDUM

Note:

On March 18, 2020, the FFCRA was signed into law. Among other things, the Act provides for up to 80 hours of paid leave for full-time employees for coronavirus related reasons. The reasons are specified in the FFCRA. The leave can only be used for specified reasons, it does not accrue, and cannot be carried over. The District may elect to exclude leave for any "health care provider" or "emergency responder," as those terms are defined in U.S. Department of Labor ("DOL") regulations. The leave is only available through December 31, 2020. The leave is protected and employers may not discharge, discipline, or discriminate against employees who take the leave or who file any complaint or institute proceedings under the act.

Additionally, from April 1, 2020 through December 31, 2020, eligible employees can take Emergency Paid Sick Leave for one of the six qualifying reasons described below under subsections (a) and (b):

(a) Eligible employees are entitled to up to 80 hours of Emergency Paid Sick Leave at their full regular rate of pay, subject to maximum dollar amounts as provided under the Families First Coronavirus Response Act ("FFCRA") if they are unable to work or telework for the following reasons:

(1) The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, as defined in Section 804.2(c)(1)(v) below. An employee who lives with an individual who is among one or more of those categories of individuals advised to shelter in place, stay at home, isolate or quarantine will not qualify for Emergency Paid Sick Leave based on that reason under this subsection. However, such an employee may be qualified for Emergency Paid Sick Leave pursuant to the qualifying reason provided for in subsection (b)(1) below.

(2) The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.

(3) The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

(b) Eligible employees are entitled to up to 80 hours of Emergency Paid Sick Leave at two-thirds (2/3) of the employee's regular rate of pay, subject to maximum dollar amounts as provided under the FFCRA, if they are unable to work or telework because:

(1) The employee is caring for an "individual," as defined in Section below, who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or been advised by a health care provider to self-quarantine due to concerns related to COVID-19 as described in subsections (a)(1) and (2) above.

(2) The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions. "Son or daughter" and "child care provider" are defined below.

(3) The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

(c) Employees hired on or after April 1, 2020 who took the full 80 hours of Emergency Paid Sick Leave when employed by another employer are not entitled to take any additional Emergency Paid Sick Leave with the District. An employee who has taken some, but not all, of the Emergency Paid Sick Leave to which they are entitled, when they were employed by another employer, is entitled only to the remaining portion of such leave from the District if the employee meets the eligibility requirements provided above.

Terms of Sick Leave

Emergency Paid Sick Leave

(1) Definitions

i. “Emergency responder” means the following for the purposes of employees who may be exempted from Emergency Paid Sick Leave:

1. Anyone necessary for the provision of transport, care, healthcare, comfort and nutrition of such patients, or others needed for the response to COVID-19; or

2. Anyone who serves in the military or national guard, or as a law enforcement officer, correctional institution personnel, fire fighter, emergency medical services personnel, physician, nurse, public health personnel, emergency medical technician, paramedic, emergency management personnel, 911 operator, child welfare worker and service provider, public works personnel, and persons with skills or training in operating specialized equipment or other skills needed to provide aid in a declared emergency, as well as individuals who work for such facilities employing these individuals and whose work is necessary to maintain the operation of the facility.

ii. “Health care provider” means the following for the purposes of employees who may be exempted from Emergency Paid Sick Leave:

1. Anyone employed at any doctor’s office, hospital, health care center, clinic, postsecondary educational institution offering health care instruction, medical school, local health department or agency, nursing facility, retirement facility, nursing home, home health care provider, any facility that performs laboratory or medical testing, pharmacy, or any similar institution, employer, or entity; and

2. Any individual employed by an entity that contracts with any of these institutions described above to provide services or to maintain the operation of the facility where that individual’s services support the operation of the facility. This also

includes anyone employed by any entity that provides medical services, produces medical products, or is otherwise involved in the making of COVID-19 related medical equipment, tests, drugs, vaccines, diagnostic vehicles, or treatments.

iii. “Child Care Provider” means a provider who receives compensation for providing child care services on a regular basis. The term includes a center-based child care provider, a group home child care provider, a family child care provider, or other provider of child care services for compensation that is licensed, regulated, or registered under State law; and satisfies the State and local requirements. However, under the Families First Coronavirus Response Act (“FFCRA”), the eligible child care provider need not be compensated or licensed if he or she is a family member or friend, such as a neighbor, who regularly cares for the Employee’s child.

iv. “Son or Daughter” means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under 18 years of age; or 18 years of age or older who is incapable of self-care because of a mental or physical disability. (29 U.S.C. 2611; 29 CFR 826.10(a).)

v. “Subject to a Quarantine or Isolation Order” means a quarantine or isolation order includes quarantine, isolation, containment, shelter-in-place, or stay-at-home orders issued by any Federal, State, or local government authority that cause the Employee to be unable to work even though his or her Employer has work that the Employee could perform but for the order. This also includes when a Federal, State, or local government authority has advised categories of citizens (e.g., of certain age ranges or of certain medical conditions) to shelter in place, stay at home, isolate, or quarantine, causing those categories of Employees to be unable to work even though their Employers have work for them.

vi. “Individual” above means an employee’s immediate family member, a person who regularly resides in the employee’s home, or a similar person with whom the employee has a relationship that creates an expectation that the employee would care for the person if he or she were quarantined or self-quarantined. “Individual” does not include persons with whom the Employee has no personal relationship.

(2) Other Statutory or Contractual Leaves

Leave taken as Emergency Paid Sick Leave is in addition to any other statutory or contractual leave to which the employee is entitled. Unused Emergency Paid Sick Leave does not carryover for any employee.

(3) Amount of Leave

i. Full time employees mean a Full-time employee working 40 hours per week may take up to 80 hours of Emergency Paid Sick Leave.

ii. Part time employees mean a Part time employee may take to up to the number of hours that they work on average over a two-week period as determined by reviewing the six-month period prior to the usage of leave. If the employee has not worked for the District for six months, the District should calculate the leave entitlement based on the period during which the employee has been employed.

(4) Caps on the Amount of Pay Provided for Emergency Paid Sick Leave

Emergency Paid Sick Leave is subject to the following caps:

- i. \$511 per day and \$5,110 in the aggregate for the following qualifying reasons:
 1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19.
 2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
 3. The employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis.
- ii. \$200 per day and \$2,000 in the aggregate for the following qualifying reasons:
 1. The employee is caring for an individual who is subject to an order as described in subparagraph (1) or has been advised to self-quarantine as described in subparagraph (2) of the preceding subsection.
 2. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions.
 3. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

(5) Supplementing Pay for an Employee on Emergency Paid Sick Leave with Use of Earned or Accrued Leaves

Per an agreement between the District and an employee or employee organization, employees may supplement the compensation they receive if taking leave under Emergency Paid Sick Leave (paid up to the specified limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay the employee would normally receive in a given week for working their regularly scheduled hours.

NOTE:

It is up to the employer whether it will enter into an agreement with employees (or employee associations) that permits employees to supplement compensation employees earn under the FFCRA's Emergency Paid Sick Leave provisions (\$511 or \$200 per day depending on the qualifying reason for taking leave, as outlined above).

We have written the above provision to allow employees to supplement leave.

If your agency chooses not to permit employees to supplement earned and accrued leaves, this section can either be deleted or edited to say that employees cannot supplement earned or accrued leaves.

(6) Intermittent Leave

Per an agreement between the District and an employee or employee organization, an employee may take intermittent leave as follows:

- i. An employee who is teleworking may take Emergency Paid Sick Leave intermittently for any qualifying reason, as outlined in Section 804.1 above;
- ii. An employee who is still working at the District's worksite may take Emergency Paid Sick Leave intermittently only if that employee has requested leave to care for their son or if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions.

NOTE:

It is up to the employer whether it will enter into an agreement with employees (or employee associations) that permits employees to take leave intermittently. However, the DOL regulations provide that intermittent leave for employees who are still coming into the worksite may only take intermittent leave if the leave is to care for the employee's son or daughter due to school and child care closures.

We have written the above provision to allow employees to take intermittent leave.

While an agency may choose not to enter into such agreements, DOL guidance strongly recommends that employers remain flexible in regard to the intermittent use of leave.

If your agency chooses not to permit employees to take intermittent leave, this section can either be deleted or edited to say that employees cannot take intermittent leave.

(7) Restoration to Prior Position

An employee who uses Emergency Paid Sick Leave is entitled to reinstatement to their prior position unless the position held by the employee does not exist due to economic conditions or other changes in operating conditions caused by a public health emergency during the period of leave such that the employee would not otherwise have been employed at the time of reinstatement. (FMLA Sec. 110(d).)

[Applicable only to agencies with fewer than 25 eligible employees: If the District is unable to restore the employee to an equivalent position to the employee's prior position, the District will notify the employee if an equivalent position becomes available within 1-year of either, the date the public health emergency concludes or date which is 12 weeks after the employee started their Emergency FMLA Leave, (which ever date is earlier). Notification shall be by regular mail to the employees address on file.]

(8) Intermittent Leave

Per an agreement between the District and an employee or employee's employee organization, an employee may take intermittent Emergency FMLA leave if that employee has requested leave to care for their son or if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions.

NOTE:

It is up to the employer whether it will enter into an agreement with employees (or employee associations) that permits employees to take leave intermittently. We have written the above provision to allow employees to take intermittent leave.

Such an agreement should reflect the minimum increment of time by which an employee may take such leave. We recommend using the same increment of time as the Agency does for other leaves.

While an agency may choose not to enter into such agreements, DOL guidance strongly recommends that employers remain flexible in regard to the intermittent use of leave.

If your agency chooses not to permit employees to take intermittent leave, this section can either be deleted or edited to say that employees cannot take intermittent leave.

(9) Supplementing Other Earned or Accrued Leaves

If an employee takes Emergency FMLA Leave after taking all or a part of his or her Emergency Paid Sick Leave for a reason other than leave to care for their son or daughter, all or part of the employee's first 10 days of Emergency FMLA Leave may be unpaid because the employee will have exhausted his or her Emergency Paid Sick Leave entitlement. In such circumstances, the employee may choose to use earned or accrued leaves provided by the District pursuant to established paid leave policies in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours. Such leave will run concurrently with the unpaid portion of the Emergency FMLA Leave.

Beginning on the eleventh day of Emergency FMLA Leave, per an agreement between the District and an employee or employee's employee organization, employees may supplement the compensation they receive if taking leave under Emergency FMLA Leave (paid up to the specified limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours.

NOTES:

Whether an employee is entitled to supplement unpaid Emergency FMLA Leave depends on which portion of the Emergency FMLA Leave the employee is using:

- If an employee takes Emergency FMLA Leave after taking all or a part of his or her Emergency Paid Sick Leave for a reason other than leave to care for their son or daughter, all or part of the employee's first 10 days of Emergency FMLA Leave may be unpaid because the employee will have exhausted his or her Emergency Paid Sick Leave entitlement. In such circumstances, the employee may choose to substitute earned or accrued leaves provided by the employer pursuant to established paid leave policies, leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours. Such leave will run concurrently with the unpaid Expanded FMLA Leave.
- For days 11 through the end of the twelfth week of Emergency FMLA Leave, employees (or employee associations) and employers can also agree to allow employees to supplement the compensation they receive if taking leave under Emergency FMLA Leave (paid up to the specified limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours.

(10) Expiration

The provision of this section shall expire on December 31, 2020 or when the Emergency Paid Sick Leave Act is no longer effective.

(11) Sick Leave Request

The District may not require an employee to provide notice of the need to use Emergency Paid Sick Leave until after the first workday of usage of such leave. However, an employee may provide notice of the need to use Emergency Paid Sick Leave prior to the usage of such leave.

After the first workday for which an employee takes Emergency Paid Sick Leave, District may require that the employee provide reasonable notice for the usage of such as soon as is practicable thereafter.

An employee may provide notice of the need to use Emergency Paid Sick Leave orally or in writing, or may provide such notice through the employee's spokesperson (e.g., spouse, adult family member, or other responsible party) if the employee is unable to provide such notice him or herself.

If an employee fails to provide proper notice, the District will provide the employee notice of the failure and provide the employee with an opportunity to provide the required documentation, described below, prior to denying the employee's request for leave.

An employee using Emergency Paid Sick Leave must provide the following information prior to taking Emergency Paid Sick Leave:

- (1) Employee's name;
- (2) Date(s) for which leave is requested;
- (3) Qualifying reason for the leave; and
- (4) Oral or written statement that the Employee is unable to work because of the qualified reason for leave.

In addition, based on the qualifying reason for use of Emergency Paid Sick Leave, the employee is required to provide to the District documentation in support of his/her request for Emergency Paid Sick Leave as follows:

1. To take Emergency Paid Sick Leave because the employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, the employee must provide the name of the government entity that issued the Quarantine or Isolation Order.
2. To take Emergency Paid Sick Leave because the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19, the employee must provide the name of the health care provider who advised the employee to self-quarantine due to concerns related to COVID-19.
3. To take Emergency Paid Sick Leave because the employee is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or been advised by a health care provider to self-quarantine due to concerns related to COVID-19 order, the employee must provide either:
 - i. The name of the government entity that issued the Quarantine or Isolation Order to which the individual being care for is subject; or
 - ii. The name of the health care provider who advised the individual being cared for to self-quarantine due to concerns related to COVID-19.
4. To take Emergency Paid Sick Leave because the employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions, the employee must provide:
 - i. The name of the Son or Daughter being cared for;
 - ii. The name of the School, Place of Care, or Child Care Provider that has closed or become unavailable; and
 - iii. A representation that no other suitable person will be caring for the Son or Daughter during the period for which the Employee takes Paid Sick Leave or Expanded Family and Medical Leave.

NOTE:

Due to the emergency need for the leave, employees can give notice orally and can do so through a representative. DOL regulations provide that if an employee provides oral statements to support his or her request for Paid Sick Leave, the employer is required to document and maintain such information in its records for four (4) years.

In regard to provision that employees will need to certify that “no other suitable person” will be caring for their son or daughter, the comments to the DOL regulations provide that generally, an employee will be deemed to “need” to take such leave if another suitable individual— such as a co-parent, co-guardian, or the usual child care provider—is not available to provide the care the employee’s child needs. For example, these comments appear to suggest that employers may deny Emergency FMLA Leave if to a parent of an only child if another parent is able to take care of that child. From our perspective, it will be difficult to challenge an employee’s certification that no other suitable person is available. Additionally, making such a challenge may open the employer up to claims of discrimination.

Additionally, an employer must maintain employee certification and documentation of the need for Emergency Paid Sick Leave for four (4) years.

Lastly, DOL regulations require that where an employer denies a request for Emergency Paid Sick Leave or Emergency FMLA Leave, the employer must document the determination in writing and retain the record for four (4) years.

Unused statutory sick leave, including Emergency Paid Sick Leave, is not cashed out upon termination, resignation, retirement, or other separation from employment. (Labor Code § 246(f)(1).) Unused sick leave, excluding Emergency Paid Sick Leave and sick leave earned pursuant to California Labor Code section 246, may be converted to retirement service credits only as may be permitted under applicable retirement system laws and regulations.

11. Sick Leave on Separation from Employment

- (a) Unused statutory sick leave, including Emergency Paid Sick Leave, is not cashed out upon termination, resignation, retirement, or other separation from employment. (Labor Code § 246(f)(1).) Unused sick leave, excluding Emergency Paid Sick Leave and sick leave earned pursuant to California Labor Code section 246, may be converted to retirement service credits only as may be permitted under applicable retirement system laws and regulations.
- (b) An employee who is laid off or otherwise terminated on or after March 1, 2020 and who is rehired on or before December 31, 2020 will be eligible for unused Emergency Paid Sick Leave for the qualifying reasons set forth as described above. Unused Emergency Paid Sick Leave will not be reinstated after December 31, 2020.

Emergency Family and Medical Leave Expansion Act

Eligibility

Employees are entitled to up to 12 weeks of job-protected Emergency FMLA Leave if the employee satisfies the following requirements:

- (1) The employee has worked for the District for at least 30 calendar days (FMLA Sec. 110(a)(1)(A));
- (2) The employee is unable to work (or telework) due to a need to care for the son or daughter (under 18 years of age or 18 years of age or older who is incapable of self-care because of a mental or physical disability) who's school or place of care has been closed, or who's child care provider is unavailable due to a COVID-19 emergency declared by either a Federal, State, or local authority, (FMLA Secs. 101(12); 110(a)(2)(A) & (B); 29 CFR §§ 825.102, 826.010);
- (3) The employee has not used all available FMLA leave. Emergency FMLA Leave is a form of FMLA leave, and is not in addition to any other FMLA leave;
- (4) There is no other suitable person (e.g., co-parent, co-guardian, or normal child care provider) available to care for the employee's son or daughter during the period for which the Employee takes Emergency FMLA Leave; and
- (5) The District did not exempt the employee as either a "health care provider" or "emergency responder."

An employee who is laid off or otherwise terminated on or after March 1, 2020 and who is rehired on or before December 31, 2020 will be eligible for unused Emergency FMLA Leave provide that the employee had been on the District's payroll for 30 or more of the 60 calendar days prior to the date the employee was laid off or otherwise terminated. Unused Emergency FMLA Leave will not be reinstated after December 31, 2020.

(b) Paid Leave

The first ten (10) days of Emergency FMLA Leave may consist of unpaid leave. During this period, the employee may elect to use Emergency Paid Sick Leave, as described above, if the employee has not exhausted such leave through use at the District or prior employer. If the employee has exhausted the Emergency Paid Sick Leave to which they are entitled, an employee may use their earned and accrued leaves to supplement their unpaid Emergency FMLA Leave compensation they receive under Emergency FMLA Leave in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours. Use of such accrued and unused leave will run concurrently with use of Emergency FMLA Leave.

After the tenth day, and for the remaining ten (10) weeks of Emergency FMLA Leave, an employee is entitled to compensation for such leave at two-thirds (2/3) of the employee's regular rate of pay, subject to a cap of \$200 per day and \$10,000 total. (FMLA Sec. 110(b).) During this period, the employee is not entitled to supplement the Emergency FMLA Leave with earned or accrued leave provided by the District. However, per an agreement between the District and an employee or employee's employee organization, employees may supplement the compensation they receive under Emergency FMLA Leave (paid up to the specified limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours.

An eligible employee is entitled to a maximum of twelve workweeks of FMLA Leave during the period in which the leave may be taken (between April 1, 2020 to December 31, 2020) even if the twelve workweeks spans two FMLA leave twelve-month period.

NOTES:

It is up to the employer whether it will enter into an agreement with employees (or employee associations) that permits employees to supplement compensation employees earn under the FFCRA's Emergency FMLA Leave provisions (\$200 per day or \$10,000 in aggregate).

We have written the above provision to allow employees to supplement leave. If your agency chooses not to permit employees to supplement earned and accrued leaves, this section can either be deleted or edited to say that employees cannot supplement accrued leaves.

(c) Employee Notice

Where the need to use Emergency FMLA Leave is foreseeable, the employee shall provide the District with such notice as soon as practicable.

The District may not require an employee to provide notice of the need to use Emergency FMLA Leave unit after the first workday of the usage of such leave.

After the first workday for which an employee takes Emergency FMLA Leave, the District may require that the employee provide reasonable notice for the usage of such as soon as is practicable thereafter.

An employee may provide notice of the need to use Emergency FMLA Leave orally or in writing, or may provide such notice through the employee's spokesperson (e.g., spouse, adult family member, or other responsible party) if the employee is unable to provide such notice him or herself.

If an employee fails to provide proper notice, the District will provide the employee notice of the failure and provide the employee an opportunity to provide the required documentation, described below, prior to denying the request for leave.

(d) Certification or Documentation of Need for Leave

In order to certify the need for Emergency FMLA, the employee must provide the following information prior to taking leave:

- (1) Employee's name;
- (2) Date(s) for which leave is requested;
- (3) Qualifying reason for the leave;
- (4) Oral or written statement that the employee is unable to work because of the qualified reason for leave;
- (5) The name of the son or daughter being cared for;
- (6) The name of the school, place of care, or child care provider that has closed or become unavailable; and
- (7) A representation that no other suitable person (e.g., co-parent, co-guardian, or normal child care provider) will be caring for the son or daughter during the period for which the Employee takes Emergency Family and Medical Leave.

NOTE:

Due to the emergency need for the leave, employees can give notice orally and can do so through a representative. DOL regulations provide if an employee provided oral statements to support his or her request for Expanded FMLA Leave, the employer is required to document and maintain such information in its records for four (4) years.

In regard to provision that employees will need to certify that "no other suitable person" will be caring for their son or daughter, the comments to the DOL regulations provide that generally, an employee will be deemed to "need" to take such leave if another suitable individual— such as a co-parent, co-guardian, or the usual child care provider—is not available to provide the care the

employee's child needs. For example, these comments appear to suggest that employers may deny Emergency FMLA Leave if to a parent of an only child if another parent is able to take care of that child. From our perspective, it will be difficult to challenge an employee's certification that no other suitable person is available. Additionally, making such a challenge may open the employer up to claims of discrimination.

Additionally, Employee certification and documentation of the need for Emergency FMLA Leave must be maintained by the employer for four (4) years.

Lastly, DOL regulations are require that where an employee denies a request for Emergency FMLA Leave, the employer must document the determination in writing and retain the record for four (4) years.

(e) Restoration to Prior Position

An employee who uses Emergency FMLA Leave is entitled to reinstatement to their prior position unless the position held by the employee does not exist due to economic conditions or other changes in operating conditions caused by a public health emergency during the period of leave such that the employee who not otherwise have been employed at the time of reinstatement. (FMLA Sec. 110(d).)

[Applicable only to agencies with fewer than 25 eligible employees: If the District is unable to restore the employee to an equivalent position to the employee's prior position, the District will notify the employee if an equivalent position becomes available within 1-year of either, the date the public health emergency concludes or date which is 12 weeks after the employee started their Emergency FMLA Leave, (which ever date is earlier). Notification shall be by regular mail to the employees address on file.]

(f) Intermittent Leave

Per an agreement between the Dsitrict and an employee or employee's employee organization, an employee may take intermittent Emergency FMLA leave if that employee has requested leave to care for their son or if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions.

NOTE:

It is up to the employer whether it will enter into an agreement with employees (or employee associations) that permits employees to take leave intermittently. We have written the above provision to allow employees to take intermittent leave.

Such an agreement should reflect the minimum increment of time by which an employee may take such leave. We recommend using the same increment of time as the Agency does for other leaves.

While an agency may choose not to enter into such agreements, DOL guidance strongly recommends that employers remain flexible in regard to the intermittent use of leave.

If your agency chooses not to permit employees to take intermittent leave, this section can either be deleted or edited to say that employees cannot take intermittent leave.

(g) Supplementing Other Earned or Accrued Leaves

If an employee takes Emergency FMLA Leave after taking all or a part of his or her Emergency Paid Sick Leave for a reason other than leave to care for their son or daughter, all or part of the employee's first 10 days of Emergency FMLA Leave may be unpaid because the employee will have exhausted his or her Emergency Paid Sick Leave entitlement. In such circumstances, the employee may choose to use earned or accrued leaves provided by the District pursuant to established paid leave policies in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours. Such leave will run concurrently with the unpaid portion of the Emergency FMLA Leave.

Beginning on the eleventh day of Emergency FMLA Leave, per an agreement between the District and an employee or employee's employee organization, employees may supplement the compensation they receive if taking leave under Emergency FMLA Leave (paid up to the specified limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours.

NOTES:

Whether an employee is entitled to supplement unpaid Emergency FMLA Leave depends on which portion of the Emergency FMLA Leave the employee is using:

- If an employee takes Emergency FMLA Leave after taking all or a part of his or her Emergency Paid Sick Leave for a reason other than leave to care for their son or daughter, all or part of the employee's first 10 days of Emergency FMLA Leave may be unpaid because the employee will have exhausted his or her Emergency Paid Sick Leave entitlement. In such circumstances, the employee may choose to substitute earned or accrued leaves provided by the employer pursuant to established paid leave policies, leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours. Such leave will run concurrently with the unpaid Expanded FMLA Leave.

- For days 11 through the end of the twelfth week of Emergency FMLA Leave, employees (or employee associations) and employers can also agree to allow employees to supplement the compensation they receive if taking leave under Emergency FMLA Leave (paid up to the specified

limitations under the FFCRA) with their earned or accrued leaves in order to achieve 100% of the pay they would normally receive in a given week for working their regularly scheduled hours.

We have written the above provision to allow employees to supplement leave. If your agency chooses not to permit employees to supplement earned and accrued leaves for days 11 through the end of the twelfth week of Emergency FMLA Leave, this section can either be deleted or edited to say that employees cannot supplement accrued leaves.

(h) Expiration

The provision of this section shall expire on December 31, 2020 or when the Emergency Family and Medical Leave Expansion Act is no longer effective.

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	1,455.58
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.30
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.70
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	10,067.45
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,259.77
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,108.97
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	367.13
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	30,976.82
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	4,120.08
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	276.46
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	88.26
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	60.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.76
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.15
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	269.79
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	1,032.50
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	406.04
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	26.18
01-2788	GHD			N		FUND TOTAL FOR VENDOR	10,812.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,293.16
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	3,560.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	207.85
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	382.50
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	281.55

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
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	101.88
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	152.14
01-2921	LOCAL GOVERNMENT COMMISSI			N		FUND TOTAL FOR VENDOR	9,272.72
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	2,944.91
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	428.40
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	261.13
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	780.50
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	428.94
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	148.10
01-2994	CRAIG EVE			N		FUND TOTAL FOR VENDOR	50.00
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,050.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	127.40
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	1,798.69

*** FUND TOTALS ***

90,245.81

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	540.85
01-1023	HACH COMPANY			N		FUND TOTAL FOR VENDOR	132.63
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,122.68
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.29
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.69
01-1659	WAGNER & BONSIGNORE			N		FUND TOTAL FOR VENDOR	1,108.90
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	10,067.44
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,707.55
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,108.96
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	367.11
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	3,362.81
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,095.36
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	276.46
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	33.27
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	60.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.76
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.14
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	269.75
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	312.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	3,289.17
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	406.04
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	26.17
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	931.80
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,272.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	350.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	3,170.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	138.56
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	382.50
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	281.52
01-2891	HERC RENTALS INC.			N		FUND TOTAL FOR VENDOR	1,252.69
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	111.87
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	152.12
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	428.40
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	289.67
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	780.50
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	428.94
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	148.10
01-2994	CRAIG EVE			N		FUND TOTAL FOR VENDOR	50.00
01-2995	CITY OF SACRAMENTO			N		FUND TOTAL FOR VENDOR	33,486.78
01-2997	DELOACH AND ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	2,050.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	127.40
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	9,520.47
*** FUND TOTALS ***							91,289.35

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#: 140 FLOOD 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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01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	402.57
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*** FUND TOTALS *** 402.57

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#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR			N	FUND TOTAL FOR VENDOR	1,994.81
*** FUND TOTALS ***						1,994.81
*** REPORT TOTALS ***			183,932.54			183,932.54

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	261.13
120 2088	SURVIVOR BENEFITS - PERS	9.59
120 2090	PERS PAYABLE	1,841.30
120 2091	FIT PAYABLE	2,389.56
120 2092	CIT PAYABLE	945.57
120 2093	SOCIAL SECURITY PAYABLE	15.19
120 2094	MEDICARE PAYABLE	419.87
120 2095	S D I PAYABLE	288.65
120 2099	DEFERRED COMP - 457 PLAN	312.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
120 5-00-5060	GASOLINE, OIL & FUEL	428.94
120 5-00-5061	VEHICLE MAINT	26.18
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	30.00
120 5-00-5092	POSTAGE & SHIPPING	100.17
120 5-00-5121	LEGAL SERVICES	1,163.00
120 5-00-5122	ENGINEERING SERVICES	10,812.50
120 5-00-5123	OTHER PROFESSIONAL SERVICES	11,470.82
120 5-00-5130	PRINTING & PUBLICATION	176.29
120 5-00-5145	EQUIPMENT RENTAL	345.29
120 5-00-5148	OPERATING SUPPLIES	2,977.63
120 5-00-5150	REPAIR & REPLACE	31,910.40
120 5-00-5155	MAINT BLDG & GROUNDS	231.39
120 5-00-5156	CUSTODIAL SERVICES	312.50
120 5-00-5191	TELEPHONE	825.46
120 5-00-5192	ELECTRICITY	1,798.69
120 5-00-5193	OTHER UTILITIES	241.70
120 5-00-5194	IT SERVICES	523.40
120 5-00-5195	ENV/MONITORING	4,280.00
120 5-00-5312	TOOLS - FIELD	321.73

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

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5315	SAFETY EQUIPMENT	1,108.97
120 5-10-5010	SALARIES & WAGES	250.16
120 5-10-5020	EMPLOYEE BENEFITS	2,733.59
120 5-10-5021	RETIREMENT BENEFITS	1,108.80
120 5-10-5090	OFFICE SUPPLIES	529.43
120 5-10-5170	TRAVEL MILEAGE	297.15
120 5-10-5179	ADM MISC EXPENSES	50.00
120 5-30-5010	SALARIES & WAGES	178.81
120 5-30-5020	EMPLOYEE BENEFITS	4,538.52
120 5-30-5021	RETIREMENT BENEFITS	1,160.39
120 5-30-5090	OFFICE SUPPLIES	21.91
120 5-40-5010	DIRECTORS COMPENSATION	18.76
120 5-40-5020	DIRECTOR BENEFITS	11.28
120 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
	** FUND TOTAL **	90,245.81
130 1052	ACCTS REC WATER USE	240.85
130 2075	AFLAC	289.67
130 2088	SURVIVOR BENEFITS - PERS	11.80
130 2090	PERS PAYABLE	2,754.70
130 2091	FIT PAYABLE	3,567.68
130 2092	CIT PAYABLE	1,425.87
130 2093	SOCIAL SECURITY PAYABLE	15.81
130 2094	MEDICARE PAYABLE	554.17
130 2095	S D I PAYABLE	381.27
130 2099	DEFERRED COMP - PLAN 457 PAYAB	312.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
130 5-00-5060	GASOLINE, OIL & FUEL	428.94
130 5-00-5061	VEHICLE MAINT	26.17
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	30.00
130 5-00-5092	POSTAGE & SHIPPING	100.17
130 5-00-5121	LEGAL SERVICES	1,163.00
130 5-00-5123	OTHER PROFESSIONAL SERVICES	2,198.10
130 5-00-5124	WATER RIGHTS	1,108.90
130 5-00-5130	PRINTING & PUBLICATION	176.29
130 5-00-5145	EQUIPMENT RENTAL	35,434.73
130 5-00-5148	OPERATING SUPPLIES	132.63
130 5-00-5150	REPAIR & REPLACE	7,165.83
130 5-00-5155	MAINT BLDG & GROUNDS	202.50
130 5-00-5191	TELEPHONE	825.45
130 5-00-5192	ELECTRICITY	9,520.47
130 5-00-5193	OTHER UTILITIES	241.69
130 5-00-5194	IT SERVICES	523.40
130 5-00-5195	ENV/MONITORING	1,584.50
130 5-00-5312	TOOLS - FIELD	321.72
130 5-00-5315	SAFETY EQUIPMENT	1,108.96
130 5-00-5505	WATER CONSERVATION	100.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-10-5010	SALARIES & WAGES	322.65
130 5-10-5020	EMPLOYEE BENEFITS	2,805.62
130 5-10-5021	RETIREMENT BENEFITS	1,722.64
130 5-10-5090	OFFICE SUPPLIES	529.36
130 5-10-5170	TRAVEL MILEAGE	237.86
130 5-10-5175	EDUCATION / SEMINARS	65.00
130 5-10-5179	ADM MISC EXPENSES	50.00
130 5-30-5010	SALARIES & WAGES	240.32
130 5-30-5020	EMPLOYEE BENEFITS	4,560.20
130 5-30-5021	RETIREMENT BENEFITS	1,606.22
130 5-30-5090	OFFICE SUPPLIES	21.91
130 5-30-5175	EDUCATION / SEMINARS	200.00
130 5-40-5010	DIRECTORS COMPENSATION	19.49
130 5-40-5020	DIRECTOR BENEFITS	11.72
130 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
130 5-70-7205	MMN WTR MAIN	3,170.00
	** FUND TOTAL **	91,289.35
140 5-00-5192	ELECTRICITY	402.57
	** FUND TOTAL **	402.57
215 5-00-5123	OTHER PROFESSIONAL SERVICES	1,994.81
	** FUND TOTAL **	1,994.81

** TOTAL ** 183,932.54

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 3/01/2020 THRU 3/31/2020	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: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,765,252.36</u>	<u>164,028.96</u>	<u>2,353,328.97</u>	<u>411,923.39</u>	<u>85.10</u>
TOTAL REVENUES	<u>2,765,252.36</u>	<u>164,028.96</u>	<u>2,353,328.97</u>	<u>411,923.39</u>	<u>85.10</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	71,125.72	676,722.11 (	22,162.11)	103.39
ADMINISTRATION	443,138.00	24,138.73	335,166.43	107,971.57	75.63
FIELD	338,928.00	21,015.28	226,153.37	112,774.63	66.73
DIRECTORS	49,730.00	2,747.92	26,855.84	22,874.16	54.00
SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>2,345,113.22</u>	<u>119,027.65</u>	<u>2,122,815.16</u>	<u>222,298.06</u>	<u>90.52</u>
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	45,001.31	230,513.81	189,625.33	54.87

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	300.00	200.00	60.00
120-4036 DEVELOPER SEWER FEES	15,200.00	0.00	0.00	15,200.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	0.00	5,554.20 (	554.20)	111.08
120-4050 SALES OF RECLAIMED WATER	118,000.00	1,244.05	87,749.39	30,250.61	74.36
120-4111 COMM SEWER USE	36,959.00	2,961.46	26,886.14	10,072.86	72.75
120-4112 GOV'T SEWER USE	855.00	71.21	640.89	214.11	74.96
120-4116 SEWER USE CHARGES	1,167,934.00	98,605.18	885,992.53	281,941.47	75.86
120-4210 LATE FEE	20,000.00	1,996.48	17,613.84	2,386.16	88.07
120-4300 MISC INCOME	1,500.00	13.08	5,352.87 (	3,852.87)	356.86
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	1,083,419.00	59,137.50	1,007,556.50	75,862.50	93.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	0.00	1,497.25	2.75	99.82
120-4580 TRANSFERS IN	314,185.36	0.00	314,185.36	0.00	100.00
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	2,765,252.36	164,028.96	2,353,328.97	411,923.39	85.10
	=====	=====	=====	=====	=====

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2020

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	1.59 (	1.59)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.77	5,987.88	16,852.12	26.22
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	12,000.00	428.94	15,225.06 (	3,225.06)	126.88
120-5-00-5061 VEHICLE MAINT	15,000.00	25.65	17,646.84 (	2,646.84)	117.65
120-5-00-5062 TAXES & LIC	800.00	0.00	25.02	774.98	3.13
120-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,453.42	14,430.59	6,569.41	68.72
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	30.00	6,307.00	1,193.00	84.09
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	100.17	4,539.15	2,460.85	64.85
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	1,163.00	9,994.20 (	4,994.20)	199.88
120-5-00-5122 ENGINEERING SERVICES	27,000.00	10,812.50	23,993.40	3,006.60	88.86
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	11,470.82	81,420.28 (	51,420.28)	271.40
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	176.29	2,670.66	2,329.34	53.41
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 (	215.00)	215.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	345.29	2,889.29	2,110.71	57.79
120-5-00-5148 OPERATING SUPPLIES	40,000.00	2,977.63	46,068.38 (	6,068.38)	115.17
120-5-00-5150 REPAIR & REPLACE	142,000.00	31,910.40	143,850.48 (	1,850.48)	101.30
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	231.39	7,624.28 (	2,124.28)	138.62
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	312.50	10,105.50	6,394.50	61.25
120-5-00-5157 SECURITY	5,000.00	0.00	779.16	4,220.84	15.58
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	36,222.02	8,777.98	80.49
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	825.46	7,388.05	2,111.95	77.77
120-5-00-5192 ELECTRICITY	60,000.00	1,798.69	46,209.87	13,790.13	77.02
120-5-00-5193 OTHER UTILITIES	2,600.00	241.70	1,935.88	664.12	74.46
120-5-00-5194 IT SERVICES	45,000.00	523.40	30,191.37	14,808.63	67.09
120-5-00-5195 ENV/MONITORING	32,000.00	4,280.00	26,798.00	5,202.00	83.74
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	1,822.00	178.00	91.10
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	536.23	763.77	41.25
120-5-00-5312 TOOLS - FIELD	1,500.00	321.73	1,552.30 (	52.30)	103.49
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	1,108.97	1,229.01	2,270.99	35.11
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	185.75	64.25	74.30
120-5-00-5580 TRANSFERS OUT	0.00	0.00	45,144.00 (	45,144.00)	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	5,000.00	0.00	0.00	5,000.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	654,560.00	71,125.72	676,722.11 (	22,162.11)	103.39

AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	16,057.81	240,583.19	41,018.81	85.43
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	3,310.59	47,965.59	46,013.41	51.04
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	3,893.75	40,688.88	16,818.12	70.75
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	529.43	2,359.67	1,640.33	58.99
120-5-10-5170 TRAVEL MILEAGE	1,200.00	297.15	1,224.29 (	24.29)	102.02
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	2,294.81	1,705.19	57.37
120-5-10-5179 ADM MISC EXPENSES	350.00	50.00	50.00	300.00	14.29
TOTAL ADMINISTRATION	443,138.00	24,138.73	335,166.43	107,971.57	75.63

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	12,509.52	139,559.00	75,591.00	64.87
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	4,538.52	47,485.48	20,768.52	69.57
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	3,945.33	37,223.63	9,500.37	79.67
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.50	450.50	74.97
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	90.00	1,410.00	6.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	21.91	414.98	585.02	41.50
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	30.78	469.22	6.16
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	21,015.28	226,153.37	112,774.63	66.73

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

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	263.76	2,212.28	787.72	73.74
120-5-40-5020 DIRECTOR BENEFITS	90.00	11.28	95.81 (	5.81)	106.46
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.88	24,221.02	17,118.98	58.59
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	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	2,747.92	26,855.84	22,874.16	54.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	657,757.22	0.00	657,757.22	0.00	100.00
TOTAL SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	2,345,113.22	119,027.65	2,122,815.16	222,298.06	90.52
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	45,001.31	230,513.81	189,625.33	54.87

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

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>2,256,021.80</u>	<u>168,929.72</u>	<u>1,708,759.93</u>	<u>547,261.87</u>	<u>75.74</u>
TOTAL REVENUES	<u>2,256,021.80</u>	<u>168,929.72</u>	<u>1,708,759.93</u>	<u>547,261.87</u>	<u>75.74</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	64,428.54	629,467.27	244,134.73	72.05
ADMINISTRATION	443,438.00	29,902.78	341,056.36	102,381.64	76.91
FIELD	339,528.00	25,988.95	272,001.80	67,526.20	80.11
DIRECTORS	54,530.00	2,759.11	27,068.43	27,461.57	49.64
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>3,170.00</u>	<u>164,908.12</u>	<u>(5,920.12)</u>	<u>103.72</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>126,249.38</u>	<u>1,434,501.98</u>	<u>435,584.02</u>	<u>76.71</u>
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80	42,680.34	274,257.95	111,677.85	71.06

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	0.00	11,795.00	205.00	98.29
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	0.00	340.00	660.00	34.00
130-4040 LIEN RECORDING FEES	500.00	117.23	1,594.76 (	1,094.76)	318.95
130-4045 AVAILABILITY FEES	25,000.00	0.00	21,676.80	3,323.20	86.71
130-4110 COMM WATER USE	104,000.00	7,728.07	76,064.04	27,935.96	73.14
130-4112 GOV'T WATER USE	6,000.00	405.15	4,185.06	1,814.94	69.75
130-4115 WATER USE	1,940,435.00	140,709.77	1,405,162.56	535,272.44	72.41
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	25,000.00	2,675.93	27,528.41 (	2,528.41)	110.11
130-4215 RETURNED CHECK FEE	1,000.00	50.00	950.00	50.00	95.00
130-4300 MISC INCOME	2,000.00	14.07	2,310.36 (	310.36)	115.52
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4320 FEMA/CalOES Grants	0.00	17,229.50	17,229.50 (	17,229.50)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	0.00	2,936.64 (	936.64)	146.83
130-4580 TRANSFER IN	136,986.80	0.00	136,986.80	0.00	100.00
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	2,256,021.80	168,929.72	1,708,759.93	547,261.87	75.74
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2020

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	482.31 (	482.31)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.78	5,987.94	16,852.06	26.22
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	11,000.00	428.94	13,361.74 (	2,361.74)	121.47
130-5-00-5061 VEHICLE MAINT	24,292.00	25.65	5,878.45	18,413.55	24.20
130-5-00-5062 TAXES & LIC	1,200.00	0.00	25.02	1,174.98	2.09
130-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,453.41	14,108.08	6,891.92	67.18
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	30.00	23,471.00	529.00	97.80
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	100.17	4,539.10	1,460.90	75.65
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	1,163.00	9,566.70	433.30	95.67
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	290.00	59,710.00	0.48
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	2,198.10	49,420.30 (	9,420.30)	123.55
130-5-00-5124 WATER RIGHTS	70,000.00	1,108.90	5,994.39	64,005.61	8.56
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	176.29	2,670.62	4,829.38	35.61
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	35,000.00	35,434.73	39,553.90 (	4,553.90)	113.01
130-5-00-5148 OPERATING SUPPLIES	5,000.00	132.63	3,702.38	1,297.62	74.05
130-5-00-5150 REPAIR & REPLACE	185,000.00	7,160.25	61,525.01	123,474.99	33.26
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	202.50	6,319.03	5,680.97	52.66
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	0.00	2,423.00	1,777.00	57.69
130-5-00-5157 SECURITY	5,000.00	0.00	443.15	4,556.85	8.86
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	825.45	7,409.94	2,090.06	78.00
130-5-00-5192 ELECTRICITY	150,000.00	9,520.47	113,256.38	36,743.62	75.50
130-5-00-5193 OTHER UTILITIES	2,200.00	241.69	1,935.80	264.20	87.99
130-5-00-5194 IT SERVICES	40,000.00	523.40	32,045.31	7,954.69	80.11
130-5-00-5195 ENV/MONITORING	20,000.00	1,584.50	12,066.50	7,933.50	60.33
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	0.00	30,103.15 (	103.15)	100.34
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	268.11	731.89	26.81
130-5-00-5312 TOOLS - FIELD	1,000.00	321.72	1,552.28 (	552.28)	155.23
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	1,108.96	1,228.98	1,271.02	49.16
130-5-00-5505 WATER CONSERVATION	9,000.00	100.00	3,550.00	5,450.00	39.44
130-5-00-5545 RECORDING FEES	100.00	0.00	185.75 (	85.75)	185.75
130-5-00-5580 TRANSFERS OUT	0.00	0.00	126,894.00 (	126,894.00)	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	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	64,428.54	629,467.27	244,134.73	72.05

AS OF: MARCH 31ST, 2020

130-WATER ENTERPRISE FUND

ADMINISTRATION

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	21,130.35	245,315.52	36,286.48	87.11
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	3,382.62	48,037.36	45,941.64	51.11
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,507.59	41,263.79	16,243.21	71.75
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	529.36	2,359.47	1,640.53	58.99
130-5-10-5170 TRAVEL MILEAGE	2,000.00	237.86	1,670.42	329.58	83.52
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	65.00	2,359.80	1,640.20	59.00
130-5-10-5179 ADM MISC EXPENSES	350.00	50.00	50.00	300.00	14.29
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	443,438.00	29,902.78	341,056.36	102,381.64	76.91

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

130-WATER ENTERPRISE FUND

FIELD

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	16,815.68	180,633.12	34,516.88	83.96
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	4,560.20	47,156.68	21,097.32	69.09
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,391.16	42,029.99	4,694.01	89.95
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.48	450.52	74.97
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	21.91	414.95	585.05	41.50
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	27.58	1,972.42	1.38
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	200.00	200.00	3,800.00	5.00
TOTAL FIELD	339,528.00	25,988.95	272,001.80	67,526.20	80.11

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

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	274.49	2,416.67	583.33	80.56
130-5-40-5020 DIRECTOR BENEFITS	90.00	11.72	104.29 (	14.29)	115.88
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.90	24,220.74	17,119.26	58.59
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	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	2,759.11	27,068.43	27,461.57	49.64

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	3,170.00	12,677.45 (	12,677.45)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	3,170.00	164,908.12 (	5,920.12)	103.72
TOTAL EXPENDITURES	1,870,086.00	126,249.38	1,434,501.98	435,584.02	76.71
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80	42,680.34	274,257.95	111,677.85	71.06

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of March 31, 2020
(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	\$ 508,186.33	\$ 614,868.47	\$ 618,960.01	\$ 176,158.94	\$ 1,918,173.75
Cash Receipts					
Utility Billing Deposits	325,340.48	-	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	38.26	-	164.46	
Total Cash Receipts	\$ 325,340.48	\$ 38.26	\$ -	\$ 176,323.40	
Cash Disbursements					
Accounts Payable Checks issued	163,218.07	-	-	-	
Electronic Fund/Bank Draft Disbursements	34,076.60	-	-	-	
Payroll Checks issued - net	49,115.31	-	-	-	
Bank Fees	2,906.83	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 249,316.81	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 584,210.00	\$ 614,906.73	\$ 618,960.01	\$ 176,323.40	\$ 1,994,400.14
Reconciling Adjustments to Financial Institutions [2]					
Financial Institution Ending Balances	\$ 595,084.24	\$ 614,906.73	\$ 618,960.01	\$ 176,323.40	\$ 2,005,274.38

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	184,610.94	66,445.10	71,496.00	-	322,552.04
130 Water Operating	226,590.97	183,150.26	106,549.33	-	516,290.56
140 Flood Enterprise	(449.99)	-	-	-	(449.99)
215 2016 Sewer Refinancing Bond	(1,994.81)	239,249.64	93,504.36	176,323.40	507,082.59
218 2002 CIEDB Loan	(23,068.66)	-	12,232.46	-	(10,836.20)
219 2012 USDA Solar COP	0.23	14,743.68	870.54	-	15,614.45
313 Wastewater Operating Reserve	4,026.56	22,805.77	58,239.60	-	85,071.93
314 Wastewater CIP	22,572.00	(7,858.78)	94,167.54	-	108,880.76
319 2012 USDA Solar COP Reserve	-	31,298.14	-	-	31,298.14
320 Water CIP	74,441.99	3.07	-	-	74,445.06
325 Water Operating Reserve	97,480.77	-	-	-	97,480.77
350 2002 CIEDB Loan Reserve	-	-	181,900.18	-	181,900.18
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,069.85	-	-	65,069.85
Total Ending Balances in General Ledger	\$ 584,210.00	\$ 614,906.73	\$ 618,960.01	\$ 176,323.40	\$ 1,994,400.14

[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: 3/01/2020 THRU 3/31/2020
 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	3/13/2020	BANK-DRAFT	000430	AFLAC	290.49CR	CLEARED	A	3/17/2020
1010	3/13/2020	BANK-DRAFT	000431	CALIFORNIA PUBLIC EMPLOYEES RE	4,257.27CR	CLEARED	A	3/16/2020
1010	3/13/2020	BANK-DRAFT	000432	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	3/13/2020
1010	3/13/2020	BANK-DRAFT	000433	STATE OF CALIFORNIA EDD	1,795.08CR	CLEARED	A	3/13/2020
1010	3/13/2020	BANK-DRAFT	000434	US DEPARTMENT OF THE TREASURY	3,796.02CR	CLEARED	A	3/13/2020
1010	3/13/2020	BANK-DRAFT	031320	CalPERS UAL 26384 March	155.90CR	CLEARED	G	3/16/2020
1010	3/13/2020	BANK-DRAFT	031321	CalPERS UAL 1739 March	10,983.88CR	CLEARED	G	3/16/2020
1010	3/27/2020	BANK-DRAFT	000435	AFLAC	260.31CR	OUTSTND	A	0/00/0000
1010	3/27/2020	BANK-DRAFT	000436	CALIFORNIA PUBLIC EMPLOYEES RE	5,958.17CR	CLEARED	A	3/31/2020
1010	3/27/2020	BANK-DRAFT	000437	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	3/27/2020
1010	3/27/2020	BANK-DRAFT	000438	STATE OF CALIFORNIA EDD	1,783.18CR	CLEARED	A	3/27/2020
1010	3/27/2020	BANK-DRAFT	000439	US DEPARTMENT OF THE TREASURY	4,171.30CR	CLEARED	A	3/27/2020
CHECK:								
1010	3/06/2020	CHECK	037115	ACWA/JPIA	734.24CR	CLEARED	A	3/10/2020
1010	3/06/2020	CHECK	037116	ALPHA ANALYTICAL LABORATORIES	1,446.00CR	CLEARED	A	3/12/2020
1010	3/06/2020	CHECK	037117	VOID CHECK	0.00	CLEARED	A	3/06/2020
1010	3/06/2020	CHECK	037118	APPLIED TECHNOLOGY SOLUTIONS	856.80CR	CLEARED	A	3/19/2020
1010	3/06/2020	CHECK	037119	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	3/12/2020
1010	3/06/2020	CHECK	037120	BACKGROUNDS ONLINE	296.20CR	CLEARED	A	3/11/2020
1010	3/06/2020	CHECK	037121	CRAIG EVE	100.00CR	CLEARED	A	3/13/2020
1010	3/06/2020	CHECK	037122	GHD	10,812.50CR	CLEARED	A	3/13/2020
1010	3/06/2020	CHECK	037123	HARDESTER'S MARKETS & HARDWARE	121.53CR	CLEARED	A	3/11/2020
1010	3/06/2020	CHECK	037124	HERC RENTALS INC.	1,252.69CR	CLEARED	A	3/09/2020
1010	3/06/2020	CHECK	037125	MEDIACOM	518.59CR	CLEARED	A	3/11/2020
1010	3/06/2020	CHECK	037126	MIDDLETOWN COPY & PRINT	16.09CR	CLEARED	A	3/23/2020
1010	3/06/2020	CHECK	037127	OFFICE DEPOT	306.47CR	CLEARED	A	3/12/2020
1010	3/06/2020	CHECK	037128	PACE SUPPLY CORP	3,010.21CR	CLEARED	A	3/10/2020
1010	3/06/2020	CHECK	037129	RAY MORGAN COMPANY	232.37CR	CLEARED	A	3/12/2020
1010	3/06/2020	CHECK	037130	THATCHER COMPANY, INC.	2,944.91CR	CLEARED	A	3/11/2020
1010	3/06/2020	CHECK	037131	USA BLUE BOOK	2,217.93CR	CLEARED	A	3/17/2020
1010	3/06/2020	CHECK	037132	HEWETT, BARBARA	97.00CR	CLEARED	A	3/23/2020
1010	3/06/2020	CHECK	037133	TIRADO, TAMARA D	45.16CR	CLEARED	A	3/13/2020
1010	3/13/2020	CHECK	037134	HERNANDEZ, DOMINIC A	523.24CR	CLEARED	P	3/13/2020
1010	3/13/2020	CHECK	037135	ALPHA ANALYTICAL LABORATORIES	1,386.00CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037136	AT&T	254.80CR	CLEARED	A	3/23/2020
1010	3/13/2020	CHECK	037137	BARTLEY PUMP, INC.	3,362.81CR	CLEARED	A	3/19/2020
1010	3/13/2020	CHECK	037138	CITY OF SACRAMENTO	33,486.78CR	CLEARED	A	3/24/2020
1010	3/13/2020	CHECK	037139	DATAPOSE, LLC	552.92CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037140	LOCAL GOVERNMENT COMMISSION IN	9,272.72CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037141	OFFICE DEPOT	148.81CR	CLEARED	A	3/31/2020
1010	3/13/2020	CHECK	037142	PACE SUPPLY CORP	273.38CR	CLEARED	A	3/19/2020
1010	3/13/2020	CHECK	037143	PENNY CUADRAS	188.60CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037144	RAY MORGAN COMPANY	71.89CR	CLEARED	A	3/20/2020

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

CHECK DATE: 3/01/2020 THRU 3/31/2020
 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	3/13/2020	CHECK	037145	SOUTH LAKE REFUSE COMPANY	483.39CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037146	SPECIAL DISTRICT RISK MANAGEME	20,134.89CR	CLEARED	A	3/20/2020
1010	3/13/2020	CHECK	037147	STEVEN KRISKE	100.00CR	CLEARED	A	3/24/2020
1010	3/13/2020	CHECK	037148	WAGNER & BONSIGNORE	1,108.90CR	CLEARED	A	3/30/2020
1010	3/13/2020	CHECK	037149	WATSON, JACOB	3.73CR	OUTSTND	A	0/00/0000
1010	3/20/2020	CHECK	037150	ALPHA ANALYTICAL LABORATORIES	704.00CR	CLEARED	A	3/25/2020
1010	3/20/2020	CHECK	037151	ALYSSA GORDON	346.41CR	CLEARED	A	3/24/2020
1010	3/20/2020	CHECK	037152	BOLD POLISNER MADDOW NELSON &	765.00CR	CLEARED	A	3/26/2020
1010	3/20/2020	CHECK	037153	COASTLAND CIVIL ENGINEERING, I	3,170.00CR	CLEARED	A	3/26/2020
1010	3/20/2020	CHECK	037154	DELOACH AND ASSOCIATES, INC	4,100.00CR	CLEARED	A	3/27/2020
1010	3/20/2020	CHECK	037155	HACH COMPANY	132.63CR	CLEARED	A	3/30/2020
1010	3/20/2020	CHECK	037156	GARDENS BY JILLIAN	200.00CR	CLEARED	A	4/03/2020
1010	3/20/2020	CHECK	037157	MIDDLETOWN COPY & PRINT	546.98CR	CLEARED	A	3/23/2020
1010	3/20/2020	CHECK	037158	NAPA AUTO PARTS	51.30CR	CLEARED	A	3/26/2020
1010	3/20/2020	CHECK	037159	OFFICE DEPOT	4.28CR	CLEARED	A	4/02/2020
1010	3/20/2020	CHECK	037160	SMITH CONSTRUCTION	350.00CR	CLEARED	A	3/27/2020
1010	3/20/2020	CHECK	037161	ST HELENA HOSPITAL dba JOBCARE	812.08CR	CLEARED	A	3/24/2020
1010	3/20/2020	CHECK	037162	VERIZON WIRELESS	877.52CR	CLEARED	A	3/26/2020
1010	3/20/2020	CHECK	037163	WILEY PRICE & RADULOVICH, LLP	1,561.00CR	CLEARED	A	3/30/2020
1010	3/27/2020	CHECK	037164	HERNANDEZ, DOMINIC A	1,705.74CR	CLEARED	P	3/27/2020
1010	3/27/2020	CHECK	037165	ALPHA ANALYTICAL LABORATORIES	1,296.00CR	CLEARED	A	4/01/2020
1010	3/27/2020	CHECK	037166	BARTLEY PUMP, INC.	30,976.82CR	CLEARED	A	3/31/2020
1010	3/27/2020	CHECK	037167	CARDMEMBER SERVICE	2,224.96CR	CLEARED	A	4/02/2020
1010	3/27/2020	CHECK	037168	JOHN HAMNER	200.00CR	OUTSTND	A	0/00/0000
1010	3/27/2020	CHECK	037169	MICHELLE HAMILTON	1,345.00CR	CLEARED	A	3/30/2020
1010	3/27/2020	CHECK	037170	NBS GOVERNMENT FINANCE GROUP	1,994.81CR	CLEARED	A	3/31/2020
1010	3/27/2020	CHECK	037171	OFFICE DEPOT	79.98CR	OUTSTND	A	0/00/0000
1010	3/27/2020	CHECK	037172	PACIFIC GAS & ELECTRIC COMPANY	11,721.73CR	CLEARED	A	4/01/2020
1010	3/27/2020	CHECK	037173	PENNY CUADRAS	25.15CR	CLEARED	A	3/30/2020
1010	3/27/2020	CHECK	037174	REDWOOD COAST FUELS	857.88CR	CLEARED	A	4/01/2020
1010	3/27/2020	CHECK	037175	RICOH USA, INC.	386.29CR	CLEARED	A	4/01/2020
1010	3/27/2020	CHECK	037176	TYLER TECHNOLOGY	121.00CR	CLEARED	A	4/01/2020
1010	3/27/2020	CHECK	037177	GROSSI, THOMAS	11.11CR	CLEARED	A	3/31/2020
1010	3/27/2020	CHECK	037178	MIZONO, JILL K	14.74CR	OUTSTND	A	0/00/0000
1010	3/27/2020	CHECK	037179	NEAL, RUSSELL	65.31CR	CLEARED	A	4/03/2020
1010	3/27/2020	CHECK	037180	WEAVER, ELISE & ROBE	3.80CR	OUTSTND	A	0/00/0000

DEPOSIT:								
1010	3/01/2020	DEPOSIT		CREDIT CARD 3/01/2020	6,401.44	CLEARED	C	3/03/2020
1010	3/02/2020	DEPOSIT		CREDIT CARD 3/02/2020	1,240.76	CLEARED	C	3/04/2020
1010	3/02/2020	DEPOSIT	000001	REGULAR DAILY POST 3/02/2020	749.64	CLEARED	C	3/03/2020
1010	3/03/2020	DEPOSIT		CREDIT CARD 3/03/2020	2,758.68	CLEARED	C	3/04/2020
1010	3/03/2020	DEPOSIT	000001	CREDIT CARD 3/03/2020	1,828.55	CLEARED	C	3/05/2020
1010	3/03/2020	DEPOSIT	000002	REGULAR DAILY POST 3/03/2020	1,235.92	CLEARED	C	3/04/2020

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

CHECK DATE: 3/01/2020 THRU 3/31/2020
 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	3/04/2020	DEPOSIT		CREDIT CARD 3/04/2020	2,131.03	CLEARED	C	3/05/2020
1010	3/04/2020	DEPOSIT	000001	CREDIT CARD 3/04/2020	969.46	CLEARED	C	3/06/2020
1010	3/04/2020	DEPOSIT	000002	REGULAR DAILY POST 3/04/2020	2,044.63	CLEARED	C	3/05/2020
1010	3/04/2020	DEPOSIT	030420	RECONCILE DEPOSIT	1.00	CLEARED	G	3/18/2020
1010	3/05/2020	DEPOSIT		CREDIT CARD 3/05/2020	2,185.27	CLEARED	C	3/06/2020
1010	3/05/2020	DEPOSIT	000001	CREDIT CARD 3/05/2020	1,989.09	CLEARED	C	3/09/2020
1010	3/05/2020	DEPOSIT	000002	REGULAR DAILY POST 3/05/2020	2,144.64	CLEARED	C	3/06/2020
1010	3/06/2020	DEPOSIT		CREDIT CARD 3/06/2020	2,786.84	CLEARED	C	3/09/2020
1010	3/06/2020	DEPOSIT	000001	CREDIT CARD 3/06/2020	1,093.47	CLEARED	C	3/09/2020
1010	3/06/2020	DEPOSIT	000002	REGULAR DAILY POST 3/06/2020	2,050.34	CLEARED	C	3/09/2020
1010	3/09/2020	DEPOSIT		CREDIT CARD 3/09/2020	2,910.81	CLEARED	C	3/09/2020
1010	3/09/2020	DEPOSIT	000001	CREDIT CARD 3/09/2020	1,127.84	CLEARED	C	3/09/2020
1010	3/09/2020	DEPOSIT	000002	CREDIT CARD 3/09/2020	1,959.05	CLEARED	C	3/10/2020
1010	3/09/2020	DEPOSIT	000003	CREDIT CARD 3/09/2020	4,550.85	CLEARED	C	3/11/2020
1010	3/09/2020	DEPOSIT	000004	REGULAR DAILY POST 3/09/2020	8,967.36	CLEARED	C	3/10/2020
1010	3/10/2020	DEPOSIT		CREDIT CARD 3/10/2020	3,697.41	CLEARED	C	3/11/2020
1010	3/10/2020	DEPOSIT	000001	CREDIT CARD 3/10/2020	1,334.33	CLEARED	C	3/12/2020
1010	3/10/2020	DEPOSIT	000002	REGULAR DAILY POST 3/10/2020	3,966.09	CLEARED	C	3/11/2020
1010	3/11/2020	DEPOSIT		CREDIT CARD 3/11/2020	2,236.48	CLEARED	C	3/12/2020
1010	3/11/2020	DEPOSIT	000001	CREDIT CARD 3/11/2020	3,291.48	CLEARED	C	3/13/2020
1010	3/11/2020	DEPOSIT	000002	REGULAR DAILY POST 3/11/2020	6,857.62	CLEARED	C	3/12/2020
1010	3/12/2020	DEPOSIT		CREDIT CARD 3/12/2020	2,164.43	CLEARED	C	3/13/2020
1010	3/12/2020	DEPOSIT	000001	REGULAR DAILY POST 3/12/2020	34,459.00	CLEARED	C	3/13/2020
1010	3/12/2020	DEPOSIT	000002	CREDIT CARD 3/12/2020	519.03	CLEARED	C	3/16/2020
1010	3/12/2020	DEPOSIT	000003	REGULAR DAILY POST 3/12/2020	7,328.91	CLEARED	C	3/13/2020
1010	3/13/2020	DEPOSIT		CREDIT CARD 3/13/2020	784.14	CLEARED	C	3/16/2020
1010	3/13/2020	DEPOSIT	000001	CREDIT CARD 3/13/2020	2,667.23	CLEARED	C	3/16/2020
1010	3/13/2020	DEPOSIT	000002	REGULAR DAILY POST 3/13/2020	5,400.53	CLEARED	C	3/16/2020
1010	3/16/2020	DEPOSIT		CREDIT CARD 3/16/2020	1,981.18	CLEARED	C	3/16/2020
1010	3/16/2020	DEPOSIT	000001	CREDIT CARD 3/16/2020	2,504.08	CLEARED	C	3/16/2020
1010	3/16/2020	DEPOSIT	000002	CREDIT CARD 3/16/2020	6,067.17	CLEARED	C	3/17/2020
1010	3/16/2020	DEPOSIT	000003	CREDIT CARD 3/16/2020	3,380.57	CLEARED	C	3/18/2020
1010	3/16/2020	DEPOSIT	000004	REGULAR DAILY POST 3/16/2020	20,043.34	CLEARED	C	3/17/2020
1010	3/16/2020	DEPOSIT	000005	DRAFT POSTING	10,818.35	CLEARED	U	3/16/2020
1010	3/16/2020	DEPOSIT	000006	CC DRAFT POSTING	15,686.45	CLEARED	U	3/18/2020
1010	3/17/2020	DEPOSIT		CREDIT CARD 3/17/2020	1,915.55	CLEARED	C	3/18/2020
1010	3/17/2020	DEPOSIT	000001	CREDIT CARD 3/17/2020	3,462.49	CLEARED	C	3/19/2020
1010	3/17/2020	DEPOSIT	000002	REGULAR DAILY POST 3/17/2020	1,787.60	CLEARED	C	3/18/2020
1010	3/17/2020	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	49.15CR	CLEARED	U	3/20/2020
1010	3/18/2020	DEPOSIT		CREDIT CARD 3/18/2020	1,917.36	CLEARED	C	3/19/2020
1010	3/18/2020	DEPOSIT	000001	CREDIT CARD 3/18/2020	3,869.54	CLEARED	C	3/20/2020
1010	3/18/2020	DEPOSIT	000002	REGULAR DAILY POST 3/18/2020	8,023.87	CLEARED	C	3/19/2020
1010	3/19/2020	DEPOSIT		CREDIT CARD 3/19/2020	4,856.08	CLEARED	C	3/20/2020
1010	3/19/2020	DEPOSIT	000001	CREDIT CARD 3/19/2020	2,165.54	CLEARED	C	3/23/2020

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

CHECK DATE: 3/01/2020 THRU 3/31/2020
 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	3/19/2020	DEPOSIT	000002	REGULAR DAILY POST 3/19/2020	14,237.29	CLEARED	C	3/20/2020
1010	3/20/2020	DEPOSIT		CREDIT CARD 3/20/2020	3,924.46	CLEARED	C	3/23/2020
1010	3/20/2020	DEPOSIT	000001	CREDIT CARD 3/20/2020	6,426.80	CLEARED	C	3/23/2020
1010	3/20/2020	DEPOSIT	000002	REGULAR DAILY POST 3/20/2020	10,464.98	CLEARED	C	3/23/2020
1010	3/23/2020	DEPOSIT		CREDIT CARD 3/23/2020	7,437.23	CLEARED	C	3/23/2020
1010	3/23/2020	DEPOSIT	000001	CREDIT CARD 3/23/2020	1,267.92	CLEARED	C	3/23/2020
1010	3/23/2020	DEPOSIT	000002	CREDIT CARD 3/23/2020	1,223.02	CLEARED	C	3/24/2020
1010	3/23/2020	DEPOSIT	000003	CREDIT CARD 3/23/2020	2,312.05	CLEARED	C	3/25/2020
1010	3/23/2020	DEPOSIT	000004	REGULAR DAILY POST 3/23/2020	2,592.31	CLEARED	C	3/24/2020
1010	3/24/2020	DEPOSIT		CREDIT CARD 3/24/2020	1,194.83	CLEARED	C	3/25/2020
1010	3/24/2020	DEPOSIT	000001	REGULAR DAILY POST 3/24/2020	6,664.00	CLEARED	C	3/25/2020
1010	3/24/2020	DEPOSIT	000002	CREDIT CARD 3/24/2020	716.54	CLEARED	C	3/26/2020
1010	3/24/2020	DEPOSIT	000003	REGULAR DAILY POST 3/24/2020	172.79	CLEARED	C	3/25/2020
1010	3/25/2020	DEPOSIT		CREDIT CARD 3/25/2020	471.77	CLEARED	C	3/26/2020
1010	3/25/2020	DEPOSIT	000001	CREDIT CARD 3/25/2020	1,397.31	CLEARED	C	3/27/2020
1010	3/25/2020	DEPOSIT	000002	REGULAR DAILY POST 3/25/2020	812.77	CLEARED	C	3/26/2020
1010	3/26/2020	DEPOSIT		CREDIT CARD 3/26/2020	507.10	CLEARED	C	3/27/2020
1010	3/26/2020	DEPOSIT	000001	CREDIT CARD 3/26/2020	975.14	CLEARED	C	3/27/2020
1010	3/26/2020	DEPOSIT	000002	REGULAR DAILY POST 3/26/2020	815.76	CLEARED	C	3/27/2020
1010	3/27/2020	DEPOSIT		CREDIT CARD 3/27/2020	464.93	CLEARED	C	3/30/2020
1010	3/27/2020	DEPOSIT	000001	REGULAR DAILY POST 3/27/2020	8,588.00	CLEARED	C	3/30/2020
1010	3/27/2020	DEPOSIT	000002	DAILY PAYMENT POSTING - ADJ	163.70CR	CLEARED	U	3/27/2020
1010	3/27/2020	DEPOSIT	000003	DAILY PAYMENT POSTING	163.70	CLEARED	U	3/27/2020
1010	3/27/2020	DEPOSIT	000004	CREDIT CARD 3/27/2020	664.36	CLEARED	C	3/30/2020
1010	3/27/2020	DEPOSIT	000005	REGULAR DAILY POST 3/27/2020	1,150.65	CLEARED	C	3/30/2020
1010	3/30/2020	DEPOSIT		CREDIT CARD 3/30/2020	1,041.56	CLEARED	C	3/30/2020
1010	3/30/2020	DEPOSIT	000001	CREDIT CARD 3/30/2020	378.79	CLEARED	C	3/30/2020
1010	3/30/2020	DEPOSIT	000002	CREDIT CARD 3/30/2020	426.12	CLEARED	C	3/31/2020
1010	3/30/2020	DEPOSIT	000003	CREDIT CARD 3/30/2020	1,237.25	CLEARED	C	4/02/2020
1010	3/30/2020	DEPOSIT	000004	REGULAR DAILY POST 3/30/2020	27,592.87	CLEARED	C	3/31/2020
1010	3/31/2020	DEPOSIT		CREDIT CARD 3/31/2020	2,905.33	CLEARED	C	4/01/2020
1010	3/31/2020	DEPOSIT	000001	CREDIT CARD 3/31/2020	2,830.28	CLEARED	C	4/02/2020
1010	3/31/2020	DEPOSIT	000002	REGULAR DAILY POST 3/31/2020	182.90	CLEARED	C	4/01/2020
MISCELLANEOUS:								
1010	3/13/2020	MISC.		PAYROLL DIRECT DEPOSIT	24,345.70CR	CLEARED	P	3/13/2020
1010	3/27/2020	MISC.		PAYROLL DIRECT DEPOSIT	24,769.61CR	CLEARED	P	3/27/2020
SERVICE CHARGE:								
1010	3/02/2020	SERV-CHG		FEBRUARY MERCHANT FEE-25	899.12CR	CLEARED	G	3/02/2020
1010	3/02/2020	SERV-CHG	000001	FEBRUARY MERCHANT FEE-27	1,358.62CR	CLEARED	G	3/02/2020
1010	3/02/2020	SERV-CHG	000002	FEBRUARY MERCHANT FEE-29	371.68CR	CLEARED	G	3/02/2020
1010	3/16/2020	SERV-CHG		FEB ACCOUNT ANALYSIS FEES	277.41CR	CLEARED	G	3/16/2020

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

CHECK DATE: 3/01/2020 THRU 3/31/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:			
					163,218.07	CR		
				DEPOSIT	TOTAL:			
					325,340.48			
				INTEREST	TOTAL:			
					0.00			
				MISCELLANEOUS	TOTAL:			
					49,115.31	CR		
				SERVICE CHARGE	TOTAL:			
					2,906.83	CR		
				EFT	TOTAL:			
					0.00			
				BANK-DRAFT	TOTAL:			
					34,076.60	CR		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:			
					163,218.07	CR		
				DEPOSIT	TOTAL:			
					325,340.48			
				INTEREST	TOTAL:			
					0.00			
				MISCELLANEOUS	TOTAL:			
					49,115.31	CR		
				SERVICE CHARGE	TOTAL:			
					2,906.83	CR		
				EFT	TOTAL:			
					0.00			
				BANK-DRAFT	TOTAL:			
					34,076.60	CR		



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

MARCH 2020

SEWER CIP/OP EXPENSES	FUND	Budget Expense	Year to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	18,545
IT Upgrades	313	5,000	4,160
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	-
Chlorine tank auto shutoff	314	32,000	-
SCADA	712	30,000	-
Chlorine Disinfection Facility	314	45,000	-
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 257,831

SEWER CIP/OP REVENUE TRANSFERS	FUND	Transfer In	Year to Date Transfers
Sewer Op Reserve (3%)	313	45,147	22,572
FEMA/CalOES	313		-
Sewer CIP (3%)	314	45,147	22,572
FEMA/CalOES	314		-
Total		\$ 90,294	\$ 45,144.00

WATER CIP/OP EXPENSES	FUND	Budget Expense	Year to Date Actual
Unit 9 Tank Replacement 1,700,000 (*1)	320/325/130	220,000	-
AMI	320/325/130	100,000	-
Vac Truck (40%)	320	134,000	133,417
Repair Water Main Line	320	200,000	2,712
IT Upgrades	320	5,000	4,160
Total		\$ 659,000	\$ 140,289

WATER CIP/OP REVENUE TRANSFERS	FUND	Transfer In	Year to Date Transfer
Water CIP (8%)	320	148,243	74,118
Water OP Reserve Fund (5%)	325	105,548	52,776
Total		\$ 253,792	\$ 126,894



MEMO

To: Board of Directors

From: Trish Wilkinson, Full Charge Bookkeeper

Date: April 8, 2020

RE: Office & Administrative Staff Overtime Monthly Report

March 2020

Overtime:

Administrative Assistant: - hours

Water Resources Specialist: - hours

Full Charge Bookkeeper: - hours

Senior Accounts Representative: .50 hours

Accounts Representative: .50 hours

Total Overtime: 1.00 hours



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2019 - 2020 BUDGET

MARCH 2020

DEBT SERVICE REVENUE		FUND	BUDGET AMOUNT	
1)	1995-2 BOND - TAX ASSESSMENT	215	\$	298,541
2)	CIEDB LOAN - FUND 130	218		171,064
3)	USDA RUS LOAN (SOLAR) - FUND 120	219		32,258
TOTAL REVENUE			\$	501,862

DEBT SERVICE EXPENDITURE			BUDGET AMOUNT	PAID TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 179,000	179,000
	1995-2 BOND REDEMPTION (INTEREST)	215	105,272	105,272
	BOND ADMINISTRATION (ANNUAL FEE)	215	6,585	2,810
	COUNTY COLLECTION FEES	215	3,414	4,040
	CSD ADMIN COSTS	215	4,270	4,270
			\$ 298,541	\$ 295,393
2)	CIEDB (PRINCIPAL)	218	106,363	106,363
	CIEDB (INTEREST)	218	59,566	59,567
	CIEDB (ANNUAL FEE)	218	5,135	5,135
			171,064	171,065
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 16,500	16,500
	USDA RUS LOAN (INTEREST)	219	15,758	15,758
			\$ 32,258	\$ 32,258
TOTAL DEBT SERVICE			501,862	498,716

MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 04/17/2020

RE: Senior Account Representative's Monthly Report

Monthly Billing 03/31/2020

Mailed statements: 2,135

Electronic statements: 488

The statement "SPECIAL MESSAGE"

At Hidden Valley Lake CSD the health & safety of our customers & employees is our top priority. With the COVID-19 State of emergency: the customer service lobby is closed to the public; We have instituted advised practices to keep employees safe and able to provide safe reliable water & wastewater services; Payments: By phone during business hours, online at www.hvlcsd.org or dropped in payment box located in the front of the office. Check the district website for COVID-19 related updates.

Delinquent Billing 02/20/2020

Delinquent statements for March bills:

Mailed statements: 485

Electronic statements: 82

As of 04/17/2020 there are 224 past due accounts

Courtesy Notification

No Courtesy notices delivered due to SB998 law

No Electronic notices due to SB998 law

Phone Notification

No Phone notifications due to SB998 law

Lock Offs

No Lock Offs due to SB998 law



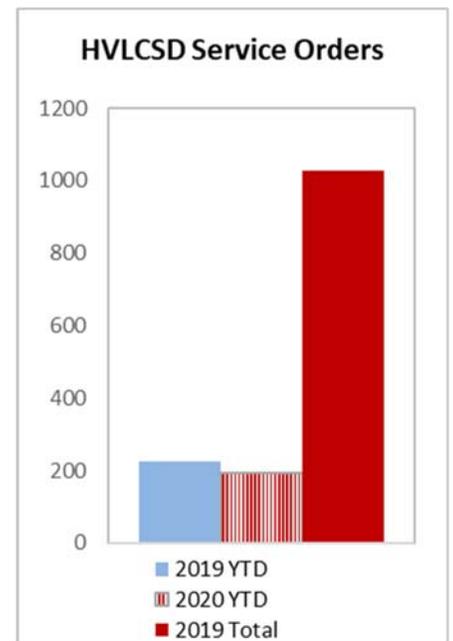
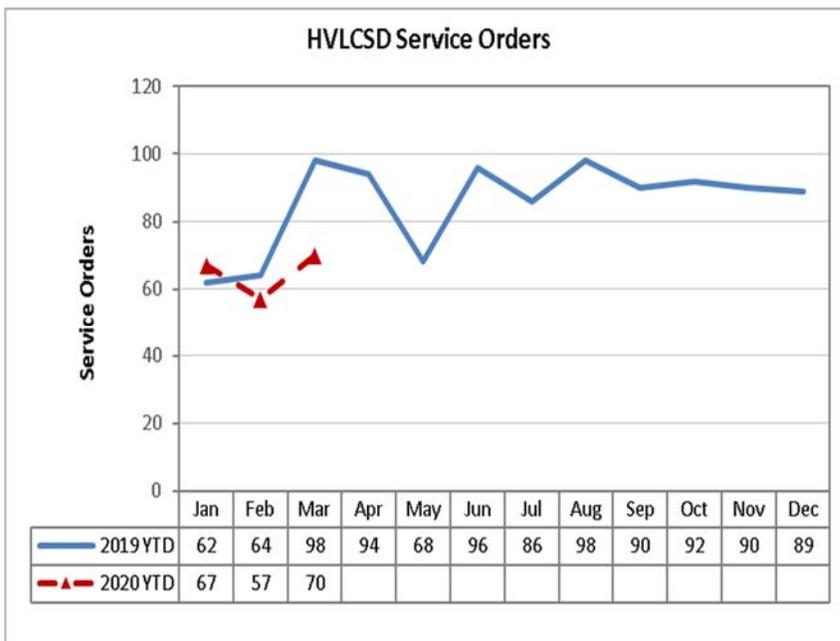
Hidden Valley Lake Community Services District

March 2020 Report

FIELD OPERATIONS

Water Connections:		Sewer Connections:	
New (This month)	0	New (This month)	0
Residential (Last month)	2447	Residential (Last month)	1465
Commercial & Govt (Last month)	39	Commercial & Govt (Last month)	16
Total :	2486		1481

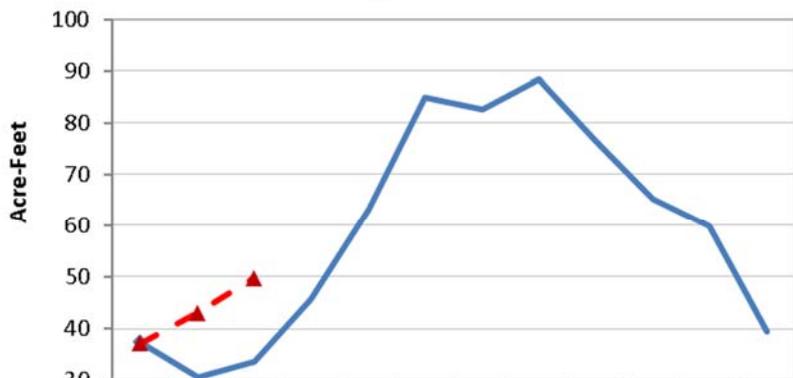
Rainfall		
<i>This month</i>	<i>Last year</i>	<i>Historical</i>
0.85	7.441	5.18



Hours		
Overtime Hours	22	\$777.15

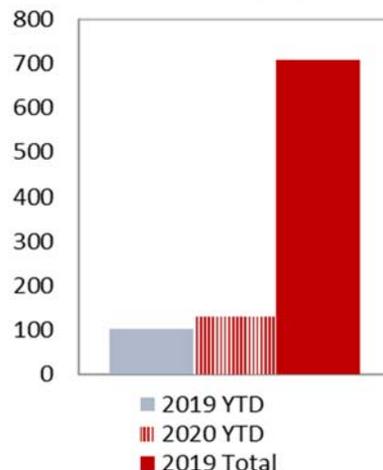
March 2020 Field Report

HVLCSD Municipal Well Production

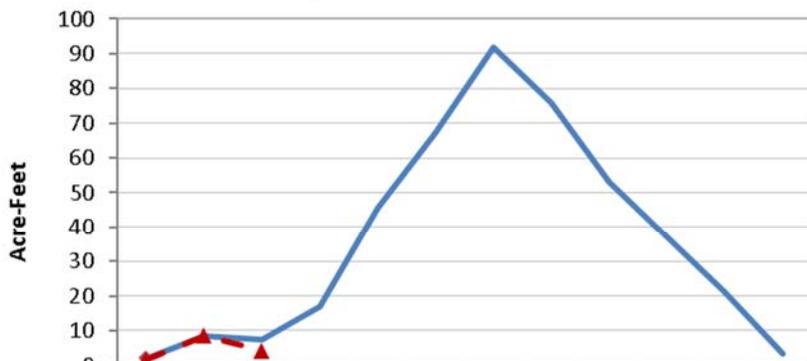


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	37.2	30.7	33.6	45.7	63.0	84.8	82.6	88.4	76.6	65.2	59.8	39.3
2020	37.1	43.0	49.7									

HVLCSD Municipal Well Production (AF)

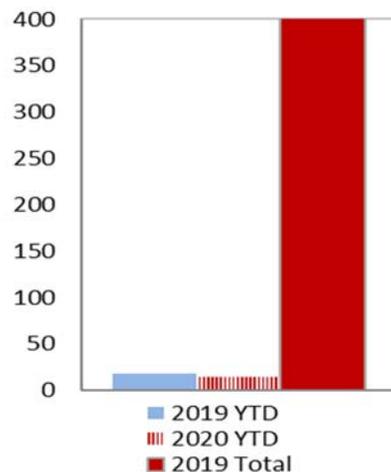


HVLCSD Municipal Reclaimed Water Use

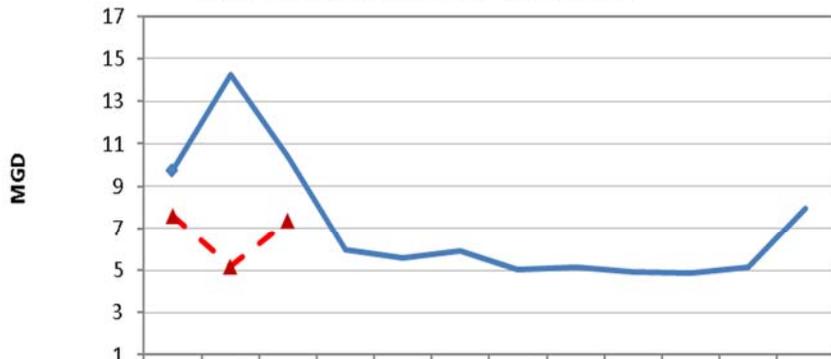


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	1.87	8.57	7.38	16.8	45.4	67.4	91.8	75.8	53.0	36.9	20.9	3.37
2020	1.55	8.59	4.27									

HVLCSD Municipal Reclaimed Water (AF)

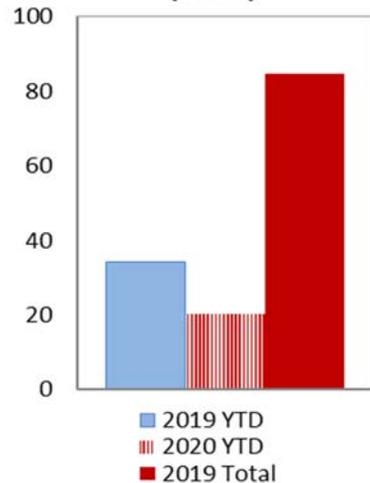


HVLCSD Municipal Wastewater Influent



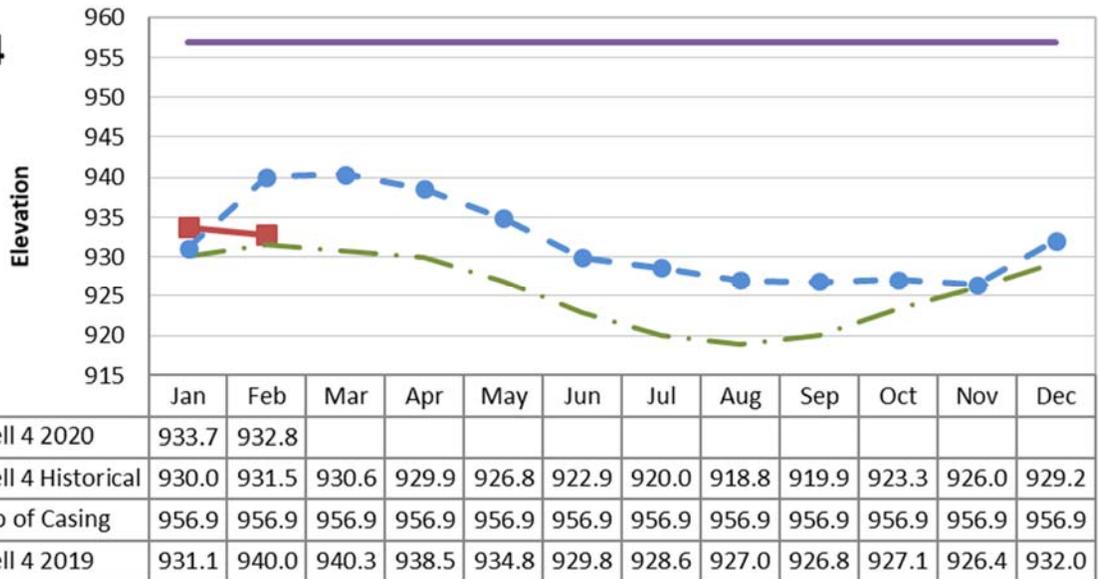
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	9.71	14.23	10.40	5.95	5.56	5.92	5.05	5.12	4.91	4.88	5.14	7.97
2020	7.6	5.19	7.36									

HVLCSD Municipal Wastewater Influent (MGD)

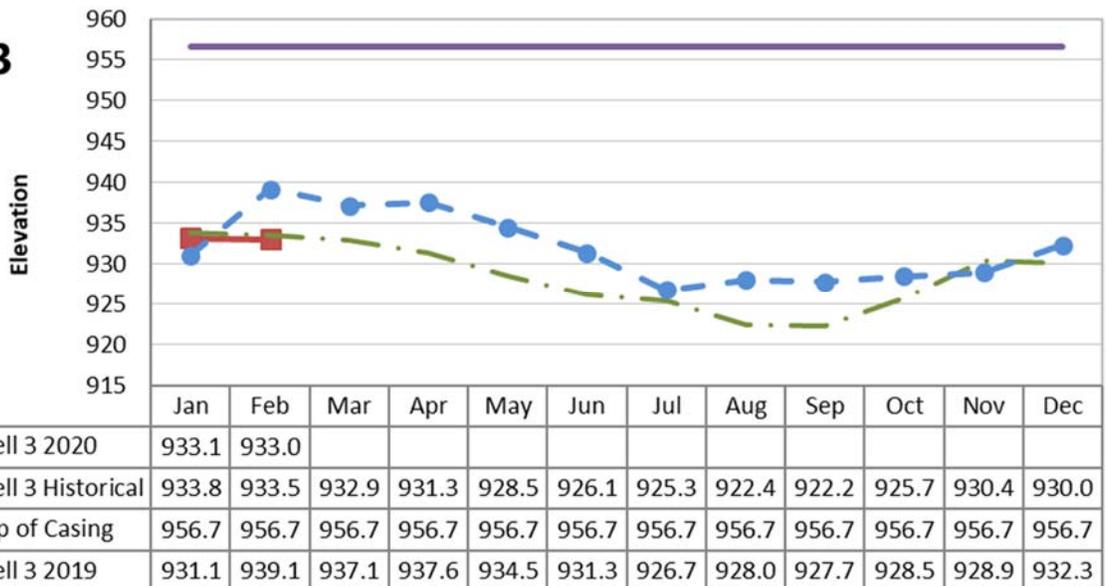


March 2020 Field Report

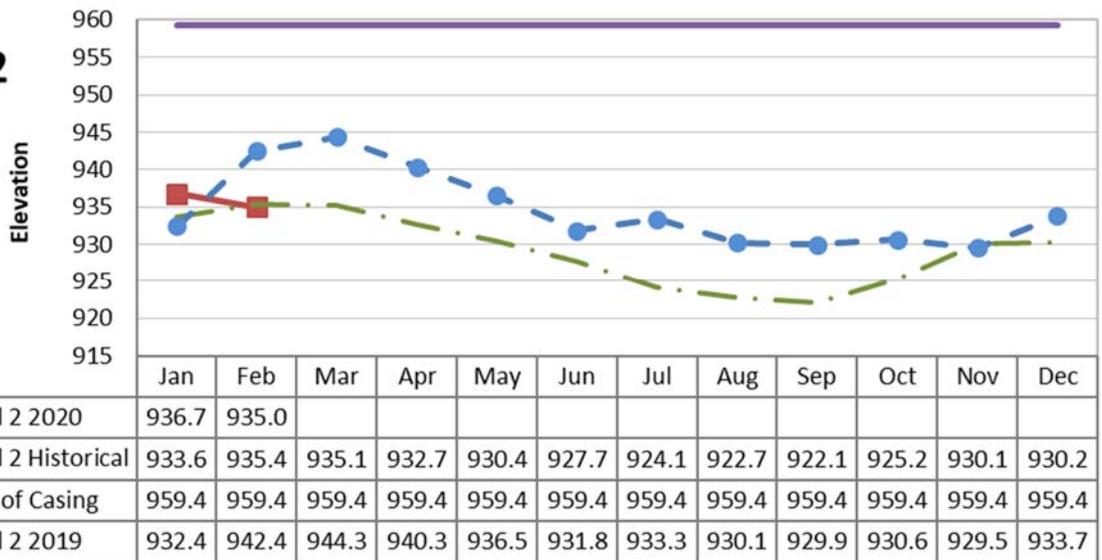
Well 4



Well 3



Well 2



Projects Update

FEMA projects

HMGP DR-4344 Project 512 (LHMP)

- 2/21 Received reimbursements for FY 2018-2019 expenses (\$3,480)
- 2/21 Received reimbursement for 2019 Q3 expenses (\$4,296)
- 3/2 Received reimbursement for 2019 Q4 expenses (\$26,683)
- 3/3 Public review draft made public
- 3/25 Public meeting cancelled
- 3/26 Final Planning team meeting scheduled completed via conference call
- 3/31 Submitted LHMP to Victoria Lamar-Haas @CalOES
- 4/7 Confirmation of receipt of LHMP by Kelly Riley @CalOES

HMGP DR-4434 (February Rains)

- 2/21 Project 1502 status changed to "Obligated" (~\$33,000)
- 2/24 Project 126 status changed to "Obligated" (~\$39,000)
- 2/28 Signed Scope & Cost document for Project 138
- 3/25 Received reimbursement for Project 1502 (\$6,664)
- 3/27 Received reimbursement for Project 126 (\$8,588)
- 3/30 Received reimbursement for Project 1502 (\$26,656)
- 4/9 Received reimbursement for Project 126 (\$31,226)

RPA DR-4434

- 3/19 Follow-up questions on Project 63

DR-4482

- 3/22 Disaster Declaration for Covid 19 Pandemic
- 3/25 Submitted RPA (Request for Public Assistance)

Projects Update

Non_FEMA projects

IRWM/Waterboards

4/8 IRWM meeting—Prop 1 applications (\$4.3M) still under review with DWR

4/20 EAR 2019 due

4/30 ESI due

Water main replacement

3/9 Pre-construction meeting held with Coastland, CSD & Terracon

3/10 Contract Change Order completed

3/18 Per Terracon, project on hold due to lack of supply during pandemic

4/6 Project re-activated, supply chain re-opened

4/8 Excavation underway, clearance for new lines established

4/10 New line installed, testing scheduled for week of 4/13 (See attached)

ACWA

3/10 Outreach alert AB2182 support

3/12 Legislative Symposium – Meeting with legislators

4/3 ACWA meeting cancelled

4/7 Sent Letter of support template to Senator MCGuire & Assemblywoman Aguiar-Curry's office for moratorium

4/14 Conference call scheduled with Senator McGuire

Civicspark

Capacity building – Monthly reports

Flow vs. consumption data analysis

Hydrant painting project postponed

Submitted partner application for 20/21 service year

Research for two LHMP Mitigation activities

Development of SOPs for monthly reports

Training

3/4 PSPS tabletop exercise

March 2020 Field Report

Water Operations and Maintenance Highlights

- **3/2 Installed new probe for CL2 analyzer**
- **3/5 Service line location**
- **3/10 Used vac truck**
- **3/11 Pulled air lift out of #3 sand filter**
- **3/17 Vegetation removal along fire hydrants on MMN & MMS**
- **Routine maintenance and operations**
- **Meter reads 3/24—3/31**

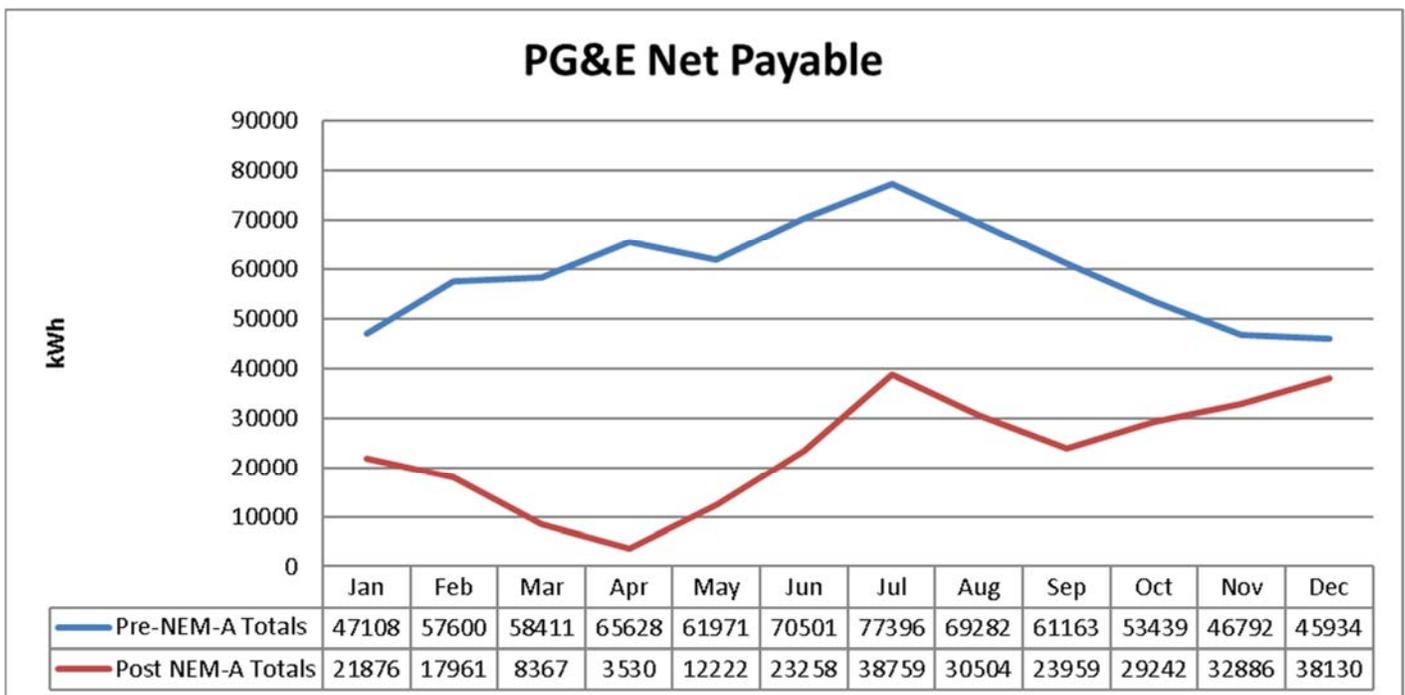
Wastewater Operations and Maintenance Highlights

- **3/1 Changed oil & filter in blower #2**
- **3/4 Changed oil & filter in blower #1. Used vac truck at AB**
- **3/9 Coastal Mountain performed maintenance on 600 transfer pump. Filter #2 malfunctioned and was reset**
- **3/10 Bed #1 transferred into bed #5**
- **3/11 New airlift installed in filter #3**
- **3/12 Assisted with vac truck use on Park Ridge**
- **3/19 EQ down to the bottom of the basin**
- **3/23 Test ran the plant generator**
- **3/26 Potholes filled along plant road**
- **3/31 Replaced poly pump line to filters**
- **Routine maintenance and operations**
- **Meter reads 3/24—3/31**

March 2020 Field Report

Vehicle Mileage	
Vehicle	Mileage
Truck 1	20
Truck 2 (new construction truck)	791
Truck 3	1,607
Truck 4	326
Truck 6	656
Truck 7	1,736
Truck 8	0
Dump Truck	14
Backhoe	9.17 hrs
New Holland Tractor	14.30 hrs
Vac Truck	30

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	266.90	115.60
Fuel Log	266.70	115.40









Hidden Valley Lake Community Services District

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MEMO

To: Board of Directors
From: Paul Kelley
Date: April 21, 2020
RE: Interim General Manager's Monthly Report

In a March 26th 2020, the Board met to authorize a consulting contract with Paul Kelley Consulting, Inc to have Paul Kelley be the Interim General Manager on a part time basis providing two to three days a week in the office. My first day as Interim General Manager was March 26, 2020. Since then, I have sent a weekly update to the board on a few items that arise during the week.

Below is a shortened version of activities on various tasks.

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

- Instituted the motto in this crisis: We provide reliable drinking water and wastewater services while protecting the health of our Directors, Employees and Customers
- Reiterated that the District and its employees are providing "essential" services in the water and wastewater sector
- Payments and inquiries handled on phone with office closed to general public
- Provide letter to all employees as "Essential" service employees
- Implemented, with Operations Supervisor Dennis White, rotating operations staff
- Created a "Temporary Work from home agreement"
- Staff meeting for implementing best practices during this event
- Worked with Staff to update the "COVID-19" section on website, and a short message on all bills sent
- Created opportunities to implement the Families First Coronavirus Response Act
- Restricted Operations personnel's access to the office to the Supervisor
- Instituted "remote" video meeting capabilities for staff meetings, committee meetings and board meeting. Including the updated brown act requirements.

Management of the Day to Day Operations

- In conjunction with the above, reach out to experts and others about Water and Wastewater district operations during this type of emergency
- All areas of District operations are functioning within regulatory requirements.



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Fiscal

- Meetings with staff to begin developing a new budget process that includes department input, documentation for each budgeted line item, and a collaborative approach to start building budget.
- Increased awareness of revenue and expenses and capital expenditures
- The District is working to draft a proposed budget for the 2020/21 fiscal year which will start July 1st 2020 – and will start with a short review to committee and board in April
- Staff has met with the Finance Committee prior to beginning the budget process.
- The overall Financial state of the District is being evaluated.
- The NBS Rate studies are being evaluated, and there appears to be a need to have an updated study completed with new capital infrastructure information, potentially new compensation information and economic challenges – once completed, a Prop 218 process could be set in motion
- Based on this, it's unlikely a Prop 218 would occur for a July 1 rate increase on the sewer side, but could be done for the Jan 1 2021, July 1 2022, etc cycle

Personnel: Plus -Total Compensation Study, Job Descriptions etc

- Within my first days, its apparent that the staff is extremely dedicated, knowledgeable, and have a commitment to the district.
- There is a need to have a leader as GM to make day to day decisions, provide direction, work with the board to implement board policies and help staff accomplish their daily goals
- Deloach and Associates have been retained and are currently performing the Total Compensation Study (TCS)
- Job descriptions are under review is being performed by Deloach TCS and Associates.
- The TCS is anticipated to be completed in late April 2020.
- A Personnel Committee meeting is scheduled for April 16th 2020
- Alyssa Gordon – Water Specialist has given notice and will be leaving in July. And she has provided this in writing
- Deloach and Associates has been asked to provide a proposal for recruiting the Water Specialist position and the General Manager position. This will provide the district an ability to get a Water Specialist here prior to the incumbent leaving and some cross over training. It also gives the board an experienced consultant to handle the GM position in the coming months.
- Employee Evaluations – One was completed for April, others to be completed on proper schedule
- Assessing staffing needs and work schedules and recommendations when other studies etc completed



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Major Projects

- Mountain Meadows North Replacement Line Project
 - The Project was scheduled to begin on March 16 and delayed
 - With staff's help we resolved one reason for the delay – gravel supplier was temporarily shut down for CV19. They announced they were reopening the week of April 1
 - There appeared to be some confusion about the Construction management part of this project. I was able to discuss with Coastland that they were contracted to do the construction management, and since the district didn't have the capacity to do this work, we expected they could still deliver the project.
 - The project started the next week and is one of the first major infrastructure improvement projects for the district in some time
 - Staff is working with all to keep community informed
 - Completion: 3rd week of April
- Valley Oaks
 - Familiarizing myself and have had a "video" meeting with the developer
- Local Hazard Mitigation Plan
 - Alyssa and her team submitted on time
- Moratorium
 - In conversations with district consultant Paula Whelan and will continue to work on and make recommendations for this critical item
- Tank 9 –
 - Gained background and looking for ways to implement this key improvement project
- I&I, SCADA, AMI, Generators
 - Met with staff on a few of these items and becoming more familiar with the issues

Review Capital Project Plan

- Reviewing and analyzing priorities for future projects – primarily as part of the budget and rate process

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Approve Resolution 2020-01 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Declaration of The Board Vice-President Altering the Regular Meeting Location Due to A Local Emergency in Response to the COVID-19

RECOMMENDATIONS: Approve Resolution 2020-01 as directed by the State of California Executive Order N-29-20 Effective March 17, 2020

FINANCIAL IMPACT: None

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND: Executive Order N-29-20, follows the March 4 declaration of a State of Emergency in California as a result of the threat of COVID-19. This updated order supersedes Executive Order N-25-20, issued on March 12, which also relaxed certain provisions of the Brown Act. The provisions of the N-29-20 order apply during the period in which state or local public officials impose or recommend measures to promote social distancing, including limitations on public events.

In particular, the March 17 executive order states that a legislative body "need not make available any physical location from which members of the public may observe the meeting and offer public comment." (Emphasis added). However, local agencies must ensure that they have complied with the Americans with Disabilities Act (ADA) accessibility requirements and the notice requirements outlined in the executive order.

This means that during the time the Governor's State of Emergency remains in effect, the members of a board of directors are permitted to each teleconference (or web-conference) from a remote location without the requirement to include the board members' remote location on the agenda, or open that location to the public, or post an agenda at that location. The executive order urges all local governments to "use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the provisions of...the Brown Act, and other applicable local laws regulating the conduct of public meetings, in order to maximize transparency and provide the public access to their meetings."

In addition, Executive Order N-35-20 issued on March 21 provides flexibility for a Board of Directors to receive a "serial" or simultaneous communication outside of an open meeting for the limited purpose of receiving updates relevant to the declared emergency ("including, but not limited to, updates concerning the impacts of COVID-19, the government response to COVID-19, and other aspects relevant to the declared emergency"). However, the Board is not permitted to act on, or discuss amongst themselves, any item of business that is within the subject matter jurisdiction of the district during the serial meeting without complying with requirements of the Brown Act.

All state and local bodies are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the provisions of the Bagley-Keene Act and the Brown Act, and other applicable local laws regulating the conduct of public meetings, in order to maximize transparency and provide public access to their meetings

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on April 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Penny Cuadras,
Secretary to the Board

**EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA**

EXECUTIVE ORDER N-29-20

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS despite sustained efforts, the virus continues to spread and is impacting nearly all sectors of California; and

WHEREAS the threat of COVID-19 has resulted in serious and ongoing economic harms, in particular to some of the most vulnerable Californians; and

WHEREAS time bound eligibility redeterminations are required for Medi-Cal, CalFresh, CalWORKs, Cash Assistance Program for Immigrants, California Food Assistance Program, and In Home Supportive Services beneficiaries to continue their benefits, in accordance with processes established by the Department of Social Services, the Department of Health Care Services, and the Federal Government; and

WHEREAS social distancing recommendations or Orders as well as a statewide imperative for critical employees to focus on health needs may prevent Medi-Cal, CalFresh, CalWORKs, Cash Assistance Program for Immigrants, California Food Assistance Program, and In Home Supportive Services beneficiaries from obtaining in-person eligibility redeterminations; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this order would prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of the COVID-19 pandemic.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567 and 8571, do hereby issue the following order to become effective immediately:

IT IS HEREBY ORDERED THAT:

1. As to individuals currently eligible for benefits under Medi-Cal, CalFresh, CalWORKs, the Cash Assistance Program for Immigrants, the California Food Assistance Program, or In Home Supportive Services benefits, and to the extent necessary to allow such individuals to maintain eligibility for such benefits, any state law, including but not limited to California Code of Regulations, Title 22, section 50189(a) and Welfare and Institutions Code sections 18940 and 11265, that would require redetermination of such benefits is suspended for a period of 90 days from the date of this Order. This Order shall be construed to be consistent with applicable federal laws, including but not limited to Code of Federal Regulations, Title 42, section 435.912, subdivision (e), as interpreted by the Centers for Medicare and Medicaid Services (in guidance issued on January 30, 2018) to permit the extension of

otherwise-applicable Medicaid time limits in emergency situations.

2. Through June 17, 2020, any month or partial month in which California Work Opportunity and Responsibility to Kids (CalWORKs) aid or services are received pursuant to Welfare and Institutions Code Section 11200 et seq. shall not be counted for purposes of the 48-month time limit set forth in Welfare and Institutions Code Section 11454. Any waiver of this time limit shall not be applied if it will exceed the federal time limits set forth in Code of Federal Regulations, Title 45, section 264.1.
3. Paragraph 11 of Executive Order N-25-20 (March 12, 2020) is withdrawn and superseded by the following text:

Notwithstanding any other provision of state or local law (including, but not limited to, the Bagley-Keene Act or the Brown Act), and subject to the notice and accessibility requirements set forth below, a local legislative body or state body is authorized to hold public meetings via teleconferencing and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to observe and to address the local legislative body or state body. All requirements in both the Bagley-Keene Act and the Brown Act expressly or impliedly requiring the physical presence of members, the clerk or other personnel of the body, or of the public as a condition of participation in or quorum for a public meeting are hereby waived.

In particular, any otherwise-applicable requirements that

- (i) state and local bodies notice each teleconference location from which a member will be participating in a public meeting;
- (ii) each teleconference location be accessible to the public;
- (iii) members of the public may address the body at each teleconference conference location;
- (iv) state and local bodies post agendas at all teleconference locations;
- (v) at least one member of the state body be physically present at the location specified in the notice of the meeting; and
- (vi) during teleconference meetings, a least a quorum of the members of the local body participate from locations within the boundaries of the territory over which the local body exercises jurisdiction

are hereby suspended.

A local legislative body or state body that holds a meeting via teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically, consistent with the notice and accessibility requirements set forth below, shall have satisfied any requirement that the body allow

members of the public to attend the meeting and offer public comment. Such a body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

Accessibility Requirements: If a local legislative body or state body holds a meeting via teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically, the body shall also:

- (i) Implement a procedure for receiving and swiftly resolving requests for reasonable modification or accommodation from individuals with disabilities, consistent with the Americans with Disabilities Act and resolving any doubt whatsoever in favor of accessibility; and
- (ii) Advertise that procedure each time notice is given of the means by which members of the public may observe the meeting and offer public comment, pursuant to subparagraph (ii) of the Notice Requirements below.

Notice Requirements: Except to the extent this Order expressly provides otherwise, each local legislative body and state body shall:

- (i) Give advance notice of the time of, and post the agenda for, each public meeting according to the timeframes otherwise prescribed by the Bagley-Keene Act or the Brown Act, and using the means otherwise prescribed by the Bagley-Keene Act or the Brown Act, as applicable; and
- (ii) In each instance in which notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, also give notice of the means by which members of the public may observe the meeting and offer public comment. As to any instance in which there is a change in such means of public observation and comment, or any instance prior to the issuance of this Order in which the time of the meeting has been noticed or the agenda for the meeting has been posted without also including notice of such means, a body may satisfy this requirement by advertising such means using "the most rapid means of communication available at the time" within the meaning of Government Code, section 54954, subdivision (e); this shall include, but need not be limited to, posting such means on the body's Internet website.

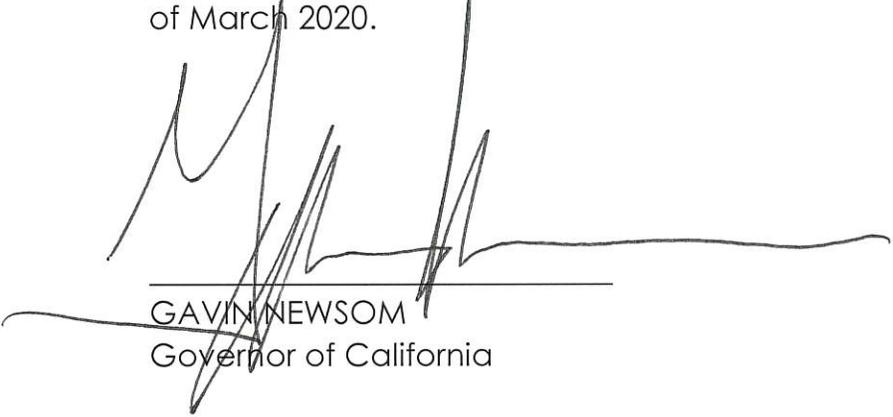
All of the foregoing provisions concerning the conduct of public meetings shall apply only during the period in which state or local public health officials have imposed or recommended social distancing measures.

All state and local bodies are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the provisions of the Bagley-Keene Act and the Brown Act, and other applicable local laws regulating the conduct of public meetings, in order to maximize transparency and provide the public access to their meetings.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 17th day of March 2020.



GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

RESOLUTION 2020-01
RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
DECLARATION OF THE BOARD
PRESIDENT ALTERING THE
REGULAR MEETING LOCATION
DUE TO A LOCAL EMERGENCY CAUSED BY THE
CORONAVIRUS PANDEMIC

WHEREAS, the Hidden Valley Lake Community Services District ("District") is an independent special district and the meetings of its legislative body are open and public in compliance with the legal requirements of the Ralph M. Brown Act (Government Code § 54950 *et seq.*); and

WHEREAS, due to the coronavirus pandemic, we are in a state of emergency, as established by the Governor on March 4, 2020 via Proclamation; and

WHEREAS, on March 18, 2020, the Lake County Public Health Officer issued a shelter in place order which affects the District's entire service area and requires alterations to the District's normal business practices; and

WHEREAS, on March 19, 2020, the Governor issued Executive Order N-33-20 directing all individuals living in the State of California to stay home or at their place of residence, except as to maintain continuity of operations of specified critical infrastructure; and

WHEREAS, the Governor identified a list of Essential Critical Infrastructure Workers to help state, local, tribal and industry partners as they work to protect communities. This list includes critical government workers and identifies Water and Wastewater sectors as necessary to maintain safety and sanitation; and

WHEREAS, on March 19, 2020 the District Interim General Manager promulgated certain rules and orders establishing alternative staffing levels, temporarily closing District facilities to the public, and altering the public services provided in order to ensure social distancing and protect the life and property of the District, its employees, and the residents of Hidden Valley Lake, Lake County; and

WHEREAS, it is necessary to continue to have meetings of the various legislative bodies of the District in order to maintain the critical public health and safety services and operations provided; and

WHEREAS, Section 54954(a) of the Brown Act requires that the District specify its regular meeting time and place by ordinance, resolution or bylaws; and

WHEREAS, the District's regular meeting place has been established as the conference room of the District's office in Hidden Valley Lake, Ca by Resolution 200-5; and

WHEREAS, Government Code section 54954(e) allows the Board President to designate an alternate location for the meetings to take place if, due to an emergency, it is unsafe to meet in the designated location; and

WHEREAS, on March 17, 2020, the Governor issued Executive Order N-29-20 which authorized meetings of local legislative bodies to be held by teleconference or other electronic means as long as notice is provided to the public and the meeting is made accessible in specified ways to allow the public to observe and participate; and

WHEREAS, it is my intent to allow the Board and its other legislative bodies to continue to hold meetings in order to receive information, provide direction, and make decisions on behalf of the District while still complying with social distancing requirements during the pendency of this pandemic;

NOW, THEREFORE, on behalf of the District, I, Jim Lieberman, Vice-President of the Board of Hidden Valley Lake Community Services District, hereby find and declare all of the following:

- 1 The above referenced recitals are true and correct and material to the adoption of this Declaration.
2. The District office at 19400 Hartmann Road, Hidden Valley Lake, Ca. shall be temporarily closed to the public.
3. The regular meetings of the Board, and any and all other meetings of the District's legislative bodies that are subject to the Brown Act, may be held via teleconference or other electronic means, in the manner set forth in the sample agenda notice attached to this Declaration, which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body.
4. All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner set forth in the sample agenda notice attached to this Declaration, which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body.
5. This Declaration shall take effect immediately and shall remain in effect only during the period in which state or local public health officials have imposed or recommended social distancing measures.

This Declaration is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the Hidden Valley Lake Community District, its departments, officers, employees, contractors, or any other person.

IN WITNESS HEREOF, I have hereunto set my hand this 21st day of April, 2020.

Jim Lieberman,
Vice-President of the Board of Directors

ATTEST:

Penny Cuadras,
Secretary of the Board of Directors

Attachments: HVLCSO Sample Agenda

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Approve Resolution 2020-02 Resolution of the Board of Directors of the Hidden Valley Lake Community Services District Acknowledgment the Declaration of Emergency by the State of California Governor and Lake County Public Health Department in Responses to the COVID-19 and discuss the Districts response to COVID 19

RECOMMENDATIONS: Approve Resolution 2020-02 as Directed by the Executive Department State of California Proclamation of a State of Emergency

FINANCIAL IMPACT:

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND: On March 4, 2020 as part of the state’s response to address the global COVID-19 outbreak, Governor Gavin Newsom declared a State of Emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19.

On March 19, 2020, in response to EXECUTIVE ORDER N-33-20, State Public Health Officer and Director of the California Department of Public Health ordered all individuals living in the State of California to stay home or at their place of residence except as needed to maintain continuity of operations of the federal critical infrastructure sectors.

The federal government has identified 16 critical infrastructure sectors whose assets, systems, and networks, whether physical or virtual, are considered so vital to the United States that their incapacitation or destruction would have a debilitating effect on security, economic security, public health or safety, or any combination thereof. By order of California Public Health Officer and Director of the California Department of Public Health the Californians working in these 16 critical infrastructure sectors may continue their work because of the importance of these sectors to Californians' health and well-being.

Hidden Valley Lake Community Services District and its employees are exempt from the limitations imposed by Executive Order N-33-20 because the District must maintain continuity of operations of federal critical infrastructure sectors, including the government facilities sector and water and wastewater systems sector. the emergency conditions prevailing because of the COVID-19 pandemic can potentially exceed the services, personnel, equipment, and facilities of the District and, in the absence of emergency response and action, could potentially lead to the interruption of essential public water and wastewater services and affect critical water and wastewater infrastructure.

APPROVED

OTHER

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS in December 2019, an outbreak of respiratory illness due to a novel coronavirus (a disease now known as COVID-19), was first identified in Wuhan City, Hubei Province, China, and has spread outside of China, impacting more than 75 countries, including the United States; and

WHEREAS the State of California has been working in close collaboration with the national Centers for Disease Control and Prevention (CDC), with the United States Health and Human Services Agency, and with local health departments since December 2019 to monitor and plan for the potential spread of COVID-19 to the United States; and

WHEREAS on January 23, 2020, the CDC activated its Emergency Response System to provide ongoing support for the response to COVID-19 across the country; and

WHEREAS on January 24, 2020, the California Department of Public Health activated its Medical and Health Coordination Center and on March 2, 2020, the Office of Emergency Services activated the State Operations Center to support and guide state and local actions to preserve public health; and

WHEREAS the California Department of Public Health has been in regular communication with hospitals, clinics and other health providers and has provided guidance to health facilities and providers regarding COVID-19; and

WHEREAS as of March 4, 2020, across the globe, there are more than 94,000 confirmed cases of COVID-19, tragically resulting in more than 3,000 deaths worldwide; and

WHEREAS as of March 4, 2020, there are 129 confirmed cases of COVID-19 in the United States, including 53 in California, and more than 9,400 Californians across 49 counties are in home monitoring based on possible travel-based exposure to the virus, and officials expect the number of cases in California, the United States, and worldwide to increase; and

WHEREAS for more than a decade California has had a robust pandemic influenza plan, supported local governments in the development of local plans, and required that state and local plans be regularly updated and exercised; and

WHEREAS California has a strong federal, state and local public health and health care delivery system that has effectively responded to prior events including the H1N1 influenza virus in 2009, and most recently Ebola; and

WHEREAS experts anticipate that while a high percentage of individuals affected by COVID-19 will experience mild flu-like symptoms, some will have more serious symptoms and require hospitalization, particularly individuals who are elderly or already have underlying chronic health conditions; and

WHEREAS it is imperative to prepare for and respond to suspected or confirmed COVID-19 cases in California, to implement measures to mitigate the spread of COVID-19, and to prepare to respond to an increasing number of individuals requiring medical care and hospitalization; and

WHEREAS if COVID-19 spreads in California at a rate comparable to the rate of spread in other countries, the number of persons requiring medical care may exceed locally available resources, and controlling outbreaks minimizes the risk to the public, maintains the health and safety of the people of California, and limits the spread of infection in our communities and within the healthcare delivery system; and

WHEREAS personal protective equipment (PPE) is not necessary for use by the general population but appropriate PPE is one of the most effective ways to preserve and protect California's healthcare workforce at this critical time and to prevent the spread of COVID-19 broadly; and

WHEREAS state and local health departments must use all available preventative measures to combat the spread of COVID-19, which will require access to services, personnel, equipment, facilities, and other resources, potentially including resources beyond those currently available, to prepare for and respond to any potential cases and the spread of the virus; and

WHEREAS I find that conditions of Government Code section 8558(b), relating to the declaration of a State of Emergency, have been met; and

WHEREAS I find that the conditions caused by COVID-19 are likely to require the combined forces of a mutual aid region or regions to appropriately respond; and

WHEREAS under the provisions of Government Code section 8625(c), I find that local authority is inadequate to cope with the threat posed by COVID-19; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this order would prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of the COVID-19.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist in California.

IT IS HEREBY ORDERED THAT:

1. In preparing for and responding to COVID-19, all agencies of the state government use and employ state personnel, equipment, and facilities or perform any and all activities consistent with the direction of the Office of Emergency Services and the State Emergency Plan, as well as the California Department of Public Health and the Emergency Medical Services Authority. Also, all residents are to heed the advice of emergency officials with regard to this emergency in order to protect their safety.
2. As necessary to assist local governments and for the protection of public health, state agencies shall enter into contracts to arrange for the procurement of materials, goods, and services needed to assist in preparing for, containing, responding to, mitigating the effects of, and recovering from the spread of COVID-19. Applicable provisions of the Government Code and the Public Contract Code, including but not limited to travel, advertising, and competitive bidding requirements, are suspended to the extent necessary to address the effects of COVID-19.
3. Any out-of-state personnel, including, but not limited to, medical personnel, entering California to assist in preparing for, responding to, mitigating the effects of, and recovering from COVID-19 shall be permitted to provide services in the same manner as prescribed in Government Code section 179.5, with respect to licensing and certification. Permission for any such individual rendering service is subject to the approval of the Director of the Emergency Medical Services Authority for medical personnel and the Director of the Office of Emergency Services for non-medical personnel and shall be in effect for a period of time not to exceed the duration of this emergency.
4. The time limitation set forth in Penal Code section 396, subdivision (b), prohibiting price gouging in time of emergency is hereby waived as it relates to emergency supplies and medical supplies. These price gouging protections shall be in effect through September 4, 2020.
5. Any state-owned properties that the Office of Emergency Services determines are suitable for use to assist in preparing for, responding to, mitigating the effects of, or recovering from COVID-19 shall be made available to the Office of Emergency Services for this purpose, notwithstanding any state or local law that would restrict, delay, or otherwise inhibit such use.
6. Any fairgrounds that the Office of Emergency Services determines are suitable to assist in preparing for, responding to, mitigating the effects of, or recovering from COVID-19 shall be made available to the Office of Emergency Services pursuant to the Emergency Services Act, Government Code section 8589. The Office of Emergency Services shall notify the fairgrounds of the intended use and can immediately use the fairgrounds without the fairground board of directors' approval, and

notwithstanding any state or local law that would restrict, delay, or otherwise inhibit such use.

7. The 30-day time period in Health and Safety Code section 101080, within which a local governing authority must renew a local health emergency, is hereby waived for the duration of this statewide emergency. Any such local health emergency will remain in effect until each local governing authority terminates its respective local health emergency.
8. The 60-day time period in Government Code section 8630, within which local government authorities must renew a local emergency, is hereby waived for the duration of this statewide emergency. Any local emergency proclaimed will remain in effect until each local governing authority terminates its respective local emergency.
9. The Office of Emergency Services shall provide assistance to local governments that have demonstrated extraordinary or disproportionate impacts from COVID-19, if appropriate and necessary, under the authority of the California Disaster Assistance Act, Government Code section 8680 et seq., and California Code of Regulations, Title 19, section 2900 et seq.
10. To ensure hospitals and other health facilities are able to adequately treat patients legally isolated as a result of COVID-19, the Director of the California Department of Public Health may waive any of the licensing requirements of Chapter 2 of Division 2 of the Health and Safety Code and accompanying regulations with respect to any hospital or health facility identified in Health and Safety Code section 1250. Any waiver shall include alternative measures that, under the circumstances, will allow the facilities to treat legally isolated patients while protecting public health and safety. Any facilities being granted a waiver shall be established and operated in accordance with the facility's required disaster and mass casualty plan. Any waivers granted pursuant to this paragraph shall be posted on the Department's website.
11. To support consistent practices across California, state departments, in coordination with the Office of Emergency Services, shall provide updated and specific guidance relating to preventing and mitigating COVID-19 to schools, employers, employees, first responders and community care facilities by no later than March 10, 2020.
12. To promptly respond for the protection of public health, state entities are, notwithstanding any other state or local law, authorized to share relevant medical information, limited to the patient's underlying health conditions, age, current condition, date of exposure, and possible contact tracing, as necessary to address the effect of the COVID-19 outbreak with state, local, federal, and nongovernmental partners, with such information to be used for the limited purposes of monitoring, investigation and control, and treatment and coordination of care. The

notification requirement of Civil Code section 1798.24, subdivision (i), is suspended.

13. Notwithstanding Health and Safety Code sections 1797.52 and 1797.218, during the course of this emergency, any EMT-P licensees shall have the authority to transport patients to medical facilities other than acute care hospitals when approved by the California EMS Authority. In order to carry out this order, to the extent that the provisions of Health and Safety Code sections 1797.52 and 1797.218 may prohibit EMT-P licensees from transporting patients to facilities other than acute care hospitals, those statutes are hereby suspended until the termination of this State of Emergency.
14. The Department of Social Services may, to the extent the Department deems necessary to respond to the threat of COVID-19, waive any provisions of the Health and Safety Code or Welfare and Institutions Code, and accompanying regulations, interim licensing standards, or other written policies or procedures with respect to the use, licensing, or approval of facilities or homes within the Department's jurisdiction set forth in the California Community Care Facilities Act (Health and Safety Code section 1500 et seq.), the California Child Day Care Facilities Act (Health and Safety Code section 1596.70 et seq.), and the California Residential Care Facilities for the Elderly Act (Health and Safety Code section 1569 et seq.). Any waivers granted pursuant to this paragraph shall be posted on the Department's website.

I FURTHER DIRECT that as soon as hereafter possible, this proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this proclamation.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 4th day of March 2020



GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-33-20

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS in a short period of time, COVID-19 has rapidly spread throughout California, necessitating updated and more stringent guidance from federal, state, and local public health officials; and

WHEREAS for the preservation of public health and safety throughout the entire State of California, I find it necessary for all Californians to heed the State public health directives from the Department of Public Health.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567, 8627, and 8665 do hereby issue the following Order to become effective immediately:

IT IS HEREBY ORDERED THAT:

- 1) To preserve the public health and safety, and to ensure the healthcare delivery system is capable of serving all, and prioritizing those at the highest risk and vulnerability, all residents are directed to immediately heed the current State public health directives, which I ordered the Department of Public Health to develop for the current statewide status of COVID-19. Those directives are consistent with the March 19, 2020, Memorandum on Identification of Essential Critical Infrastructure Workers During COVID-19 Response, found at: <https://covid19.ca.gov/>. Those directives follow:

ORDER OF THE STATE PUBLIC HEALTH OFFICER
March 19, 2020

To protect public health, I as State Public Health Officer and Director of the California Department of Public Health order all individuals living in the State of California to stay home or at their place of residence except as needed to maintain continuity of operations of the federal critical infrastructure sectors, as outlined at <https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19>. In addition, and in consultation with the Director of the Governor's Office of Emergency Services, I may designate additional sectors as critical in order to protect the health and well-being of all Californians.

Pursuant to the authority under the Health and Safety Code 120125, 120140, 131080, 120130(c), 120135, 120145, 120175 and 120150, this order is to go into effect immediately and shall stay in effect until further notice.

The federal government has identified 16 critical infrastructure sectors whose assets, systems, and networks, whether physical or virtual, are considered so vital to the United States that their incapacitation or

destruction would have a debilitating effect on security, economic security, public health or safety, or any combination thereof. I order that Californians working in these 16 critical infrastructure sectors may continue their work because of the importance of these sectors to Californians' health and well-being.

This Order is being issued to protect the public health of Californians. The California Department of Public Health looks to establish consistency across the state in order to ensure that we mitigate the impact of COVID-19. Our goal is simple, we want to bend the curve, and disrupt the spread of the virus.

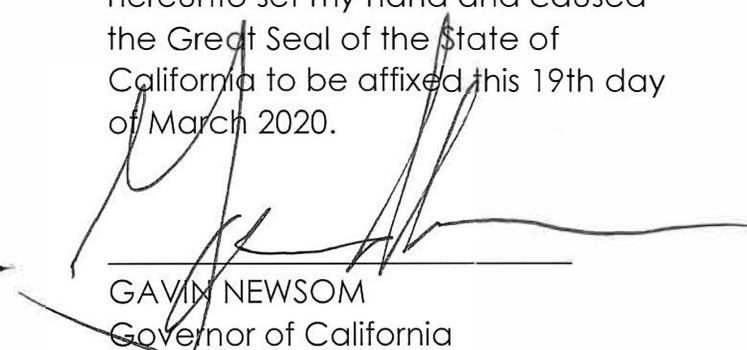
The supply chain must continue, and Californians must have access to such necessities as food, prescriptions, and health care. When people need to leave their homes or places of residence, whether to obtain or perform the functions above, or to otherwise facilitate authorized necessary activities, they should at all times practice social distancing.

- 2) The healthcare delivery system shall prioritize services to serving those who are the sickest and shall prioritize resources, including personal protective equipment, for the providers providing direct care to them.
- 3) The Office of Emergency Services is directed to take necessary steps to ensure compliance with this Order.
- 4) This Order shall be enforceable pursuant to California law, including, but not limited to, Government Code section 8665.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 19th day of March 2020.



GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State

RESOLUTION NO. 2020-02

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
DECLARATION OF EMERGENCY BY THE STATE OF CALIFORNIA AND
LAKE COUNTY PUBLIC HEALTH OFFICER IN RESPONSE TO
COVID-19**

WHEREAS, international, national, state and local health and governmental authorities are responding to an outbreak of respiratory disease caused by the novel coronavirus named “SARS-CoV-2” and the disease it causes has been named the “coronavirus disease 2019”, abbreviated “COVID-19”; and

WHEREAS, the Centers for Disease Control and Prevention has stated that certain populations face elevated risk and widespread transmission of COVID-19 would translate into large numbers of people needing medical care at the same time, resulting in the potential for critical infrastructure to be affected; and

WHEREAS, the widespread transmission of COVID-19 may affect the District’s rate of absenteeism and continuity of operations; and

WHEREAS, on January 31, 2020, the U.S. Department of Health and Human Services declared a public health emergency to aid the nation’s healthcare community in responding to COVID-19; and

WHEREAS, on March 4, 2020, the Governor of the State of California adopted Executive Order N-25-20 that declared a state of emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States of America declared a national emergency and that the federal government would make \$50 billion in emergency funding available to assist state and local governments in preventing the spread of and addressing the effects of COVID-19; and

WHEREAS, on March 20, 2020, the Governor of the State of California adopted Executive Order N-33-20 that, among other things, “order[ed] all individuals in the State of California to stay home or at their place of residence except as needed to maintain continuity of operations of the federal, state and local critical infrastructure sectors, as outlined at <https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19>”; and

WHEREAS, Hidden Valley Lake Community Services District operates and maintains critical infrastructure, that provide essential public water and

RESOLUTION NO. 2020-02

wastewater services to nearly 2500 connections throughout the Hidden Valley Lake community; and

WHEREAS, Hidden Valley Lake Community Services District and its employees are exempt from the limitations imposed by Executive Order N-33-20 because the District must maintain continuity of operations of federal critical infrastructure sectors, including the government facilities sector, water and wastewater systems sector as outlined at <https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19> ;and

WHEREAS, the emergency conditions prevailing because of the COVID-19 pandemic can potentially exceed the services, personnel, equipment, and facilities of the District and, in the absence of emergency response and action, could potentially lead to the interruption of essential public water and wastewater services and affect critical water and wastewater infrastructure.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of Hidden Valley lake Community Services District as follows:

1. All recitals set forth above are true, correct, and valid and are adopted herein as findings by the Board of Directors.
2. That a federal, state and county emergency now exists throughout Hidden Valley Lake Community Services District, and such period of local emergency shall continue for so long as conditions so warrant that designation, by state and county.
3. As a result of the condition of local emergency, the General Manager is authorized and directed to:
 - a. Enter into contracts with neighboring agencies establishing mutual aid;
 - b. To implement the recommendations and directives of federal, state and local health officials regarding COVID-19;
 - c. Temporarily modify the terms and conditions of employment of District employees, as necessary or appropriate to implement the recommendations and directives of health officials regarding COVID-19, while also ensuring continuity of operations of the District's critical infrastructure sectors, including water, wastewater, and recycled water;
 - d. Suspend customer turn-offs for the duration of the emergency;
 - e. At customer request Suspend customer delinquent fees for the duration of the emergency;

RESOLUTION NO. 2020-02

- f. Take such further reasonable and necessary actions to locally respond to the COVID-19 pandemic and to avoid and/or mitigate interruption of essential public water, wastewater and recycled services to the District's customers.

PASSED AND ADOPTED on April 21, 2020, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Jim Lieberman,
Vice President of the Board of Directors

ATTEST:

Penny Cuadras,
Secretary to the Board of Directors

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action:

RECOMMENDATIONS: For the Compensation study – accept the study and provide direction on district policy regarding implementing the study recommendations. For the Job Classification study – approve the modifications / changes recommended by the study. For the Recruitment Services contract – approve the contract with Rebert DeLoach and Associates for Recruitment Services

FINANCIAL IMPACT: Comp Study: \$1,250, Recruitment: Not to Exceed \$30,000

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND:

Total Compensation Study

The District contracted with Robert Deloach and Associates to do a “Total Compensation Study”. The study is complete and the report will be provided by Mr. Deloach with recommended actions.

Please review the full report attached with the Methodology and survey results. The policy decision of the board is to “lead” or “match” or “lag” the market in compensation. For the job classifications listed the district policy related to the market for the positions will impact the salaries paid, and the budgets needed. (Page 4,10)

The employee benefits section considers and reports on where HVLCSD falls within the neighboring districts and agencies. As the report suggests, consideration should be given by the board to manage the growing costs of the District in this arena and consider a two-tier plan for future hires with a modified benefit offering. (Page 26)

The policy direction should consider the fiscal impacts and ways to phase the impact. An analysis of the fiscal impact could then be done for the Board’s review prior to final implementation.

Job Classification

The District also contracted with Robert DeLoach and associates to work through the Job Classifications and make sure they are all compliant with the job duties and with other agencies and districts while completing the Compensation study.

Recruitment Services

As the board is aware, Alyssa Gordon – Water Resources Specialist has submitted her notice to leave the district in July. This is a critical position for the District, and it would be beneficial to bring someone on board prior to the incumbent leaving for cross over training and a smooth transition.

I believe it's important to do this recruitment with a paid consultant and recruiter to attract as many talented individuals as possible to apply – including internal, local and regional candidates. It's very helpful to have a consultant to review all the applications and resumes to provide an initial screen. Then working with the District's selection committee provide a list of key potential candidates for interviewing. The consultant will then help facilitate the selected candidate's employment and on-boarding to the district.

The District currently has an Interim General Manager, and the District will need a permanent General Manager within the next few months. Weather the District does a full recruitment or not – the District (Board) should have a consultant to make sure the placement of the permanent is done correctly, with a proper background and contract completed. If a full recruitment is needed, then having a recruiter under contract now will expedite the process, save money since much of the materials and information will already be done for the Water Resources Specialist position and make sure District will have leadership needed.

Attached is a proposal from Robert DeLoach and Associates for Recruitment services of the mentioned positions.

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on April 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



April 6, 2020

Ms. Penny Cuadras
Administrative Assistant/ Secretary to the Board of Directors
Hidden Valley Lake Community Services District
19400 Hartman Rd.
Hidden Valley Lake, CA 95467

Subject: Proposal to Update Employee Position Descriptions

Dear Ms. Cuadras;

Per your request we are providing the following proposal to update the current position descriptions for the HVLCSD.

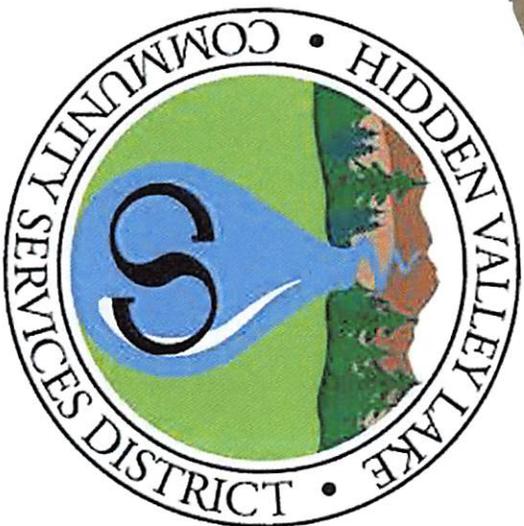
- 12 position descriptions (Includes the General Manager)
- Updated position description, job duties, and position requirements
- Conform to Americans with Disabilities Act requirements for essential and reasonable accommodation for current and prospective employees
- Standardized format incorporating published salary and benefits
- Digitalized format for publication and District website

Fee Proposal: \$1,250.00. (Fee is inclusive of consultant expenses.)

We are prepared to initiate this work upon notice to proceed. If there is additional information you need or questions concerning our proposal please contact us at your convenience.

Respectfully;

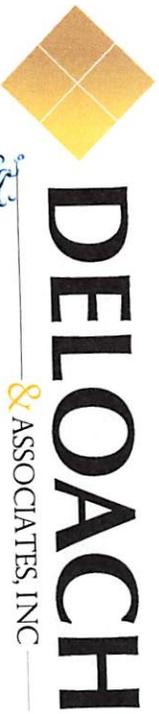
Robert A. DeLoach, President
DELOACH & Associates, Inc.
(909)758-0273
robertadeloach1@gmail.com



DRAFT Compensation and Classification Study

April 2020

Submitted by



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INTRODUCTION

This Compensation and Classification Study (“Study”) is presented to the Hidden Valley Lake Community Services District (“District”) for use in evaluating its current competitiveness with other agencies of comparable size and scope and in making compensation decisions consistent with the organization’s compensation philosophy. This information is valuable in addressing the District’s current and future needs to attract, retain and reward employees, and to ensure a competent and motivated workforce.

The Study comprised all District employees with the exception of the General Manager who has a separate employee agreement with the Board of Directors. The Board of Director’s and staff provided insight into its organizational structure and its current and future staffing needs as well as plans to optimize existing resources. The District has not experienced employee turnover in recent years as a result of its salary and benefits plan nor due to career advancement opportunities outside the District. Vacancies have occurred primarily due to retirements.

The Study focused on appropriately classifying employees based on their current duties and responsibilities, creating career ladders that allow for growth based on knowledge and skills of experienced employees and the alignment of salaries based on the labor market in order to retain current employees and attract new employees in the future.

This Study will summarize the methodology and survey results and provide valuable information providing the Board of Director’s and General Manager with the tools to evaluate and assess potential changes or modifications to the current compensation and benefit plan.

PART I – COMPENSATION STUDY AND BENEFIT SURVEY

SURVEY METHODOLOGY

Hidden Valley Lake Community Services District seeks to have a compensation plan that is competitive with the labor market and provides the ability to attract, retain and motivate employees. The District is located in the community of Hidden Valley Lake, in Lake County, CA. The labor market is established based on the geographic areas from which it would be reasonable to expect candidates would be willing to commute to work. The Consultant performed an analysis of comparable organizations within a 50-mile radius, which included agencies in Lake, Napa, Sonoma, Mendocino, Glenn, Colusa and Yolo Counties.

A number of widely accepted methods were used to establish the work plan relative to the Study. The Consultant performed the data collection and carefully analyzed the position classifications, organizational structure, personnel rules, applicable actions of the Board of Directors and related work performed by other consultants. This Study compares the District's current median or average pay with that of the identified labor market agencies. The Board of Directors may consider the data and develop recommendations in relation to the organization's competitive posture and whether they will choose to "lead", "lag" or "match" the labor market.

The Study included a survey of employee benefits across all agencies within the labor market focusing on benefits widely accepted within public sector employment. These include retirement or pension benefits, medical, dental, vision, and life insurance. The data developed when coupled with employee wages will provide the Board of Director's a benchmark of its total compensation plan for District employees. The Board of Director's may consider the data and develop recommendations in relation to the organizations competitive posture and whether they will choose to "lead", "lag", or "match" the labor market. Decisions may also be based on the organization's ability to pay.

A component of designing the optimum compensation plan for the District is analyzing the link between the organizational structure and its performance effectiveness. The District has undergone significant change and a detailed assessment of the organizations performance is recommended. The performance capacity of the current organizational structure is integral to our critical path process of initiating a compensation strategy.

Compensation Study and Benefits Survey Methodology Analysis of Data and Recommendations
1. Analyze and compile salary survey data and compute market median, (average salary).
2. Compare District's salary structure to the market median; prepare salary survey report and summary overview describing results.
3. Conduct survey of employee benefits compared to survey agencies; prepare summary report describing results of the District's current position of "Lead, Lag or Match".
4. Identify issues for further analysis and consideration for possible adjustment to the compensation plan for specific positions based on survey results and internal salary relationships.
5. Review, analyze and compile benchmark and best practice data collected from survey agencies to evaluate the effectiveness of the District's compensation plan, organizational structure and service delivery methods.
6. Review, analyze and compile information from the document review, employee interviews, focus groups, and benchmarking to guide the analysis conducted.
7. Identify areas within the current employee position descriptions and compensation plan that may need further analysis to improve organizational efficiency and effectiveness. Areas in which recommendations may be made include salary compaction, the organizational structure of the District, staffing levels and span of control, as well as industry best business practices compared to survey agencies.
8. Prepare and present preliminary report to the Board of Director's; receive feedback and edit as necessary.
9. Prepare a present final report to the Board of Director's and as determined by the Board of Director's to the employees.

PARTICIPATING ORGANIZATIONS

The external survey for the District was conducted utilizing a group of comparable organizations within an identified labor market. Agencies were selected to ensure a representative sample of agencies that provide both water and sewer service. Additional factors taken into consideration in the survey of labor market agencies included the size of the organization, population, geographical proximity to the District, number of employees, and other labor market considerations.

The Consultant collected data from a variety of resources, including meeting with a focus group comprised of the Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, and Full-Charge Bookkeeper.

The following list of eleven (11) agencies were determined to provide the highest degree of job match for survey purposes, and an appropriate balance of representative agencies from the various communities with the 50 mile radius.

The participating agencies include:

City of Vallejo
City of Napa
City of Santa Rosa
City of Calistoga
City of Healdsburg
Town of Windsor
Sonoma County Water Agency
Clearlake Oaks County Water District
North Marin Water District
Valley of the Moon Water District

COMPENSATION SURVEY TERMS

The purpose of the compensation survey is to provide data that may be useful in analyzing the organization's structure and competitive posture within a defined labor market. The following definitions are provided:

Classification Titles, Descriptions and Job Matching

Each of the District's job descriptions were matched based on job content, rather than title, with each participating organization's comparable position(s). Classifications meeting 60% of the criteria were considered a job match. A blended rate was utilized in situations where two or more job descriptions were considered for the job match, utilizing an appropriate percentage based on the job analysis performed. In cases where the comparable organization's size and structure was larger and included a larger scope of responsibility (e.g. more functions and/ or staffing requiring greater degree of oversight) often associated with higher compensation, a lower level position was selected in the relative job family or a percentage factor adjustment was made to the reported rate as identified on the applicable survey. In cases where there were less than three comparable matches, the survey was found to be "inconclusive."

Salary Range Minimum and Maximum

The salary range (minimum and maximum) is provided for those organizations that had a comparable position classification based on job content and relevant job factors. The salary minimum represents the minimum or salary low-point within a specific salary range or steps. Conversely, the salary maximum represents the maximum or high-point within a salary range. Where there were no comparable positions, the survey shows "N/M" – no match. In cases where the survey does not result in three or more job matches, the result is deemed "inconclusive."

ORGANIZATIONAL DATA

Agency	Total # of Metered Water Customers	Annual Operating Budget	Total # of Full-Time Employees
HVLCSD	2,481	\$2,973,757	12
City of Vallejo	38,000	\$40,045,588	95
City of Napa	25,000	\$29,764,450	63
City of Santa Rosa	53,000	\$41,189,565	76
City of Calistoga	3,000	\$3,447,065	18
City of Healdsburg	4,880	\$6,215,149	(1)
City of Windsor	3,000 (2)	N/R	15
Sonoma County Water Agency	N/R (3)	\$128,8m	115
Clearlake Oaks County Water District	N/R	N/R	N/R
North Marin Water District	21,000	\$26.7m	52
Valley of the Moon Water District	6,881	\$4,291,000	13

Notes:

- (1) City of Healdsburg water service employees shared with public works. Estimated number of employees allocated to water/sewer service is 16.
- (2) City of Windsor staff estimation of total connected services.
- (3) Sonoma County Water District did not provide the total number of metered customers in time to be incorporated in the Study,

COMPENSATION SURVEY RESULTS

The survey results shown below indicate the percentage that the District’s compensation rates are either ahead, or behind the defined labor market median for each comparable position classification. The labor rates utilized were the rates in effect at the time the Study was conducted, April 2020.

<p>POSITION CLASSIFICATION</p>	<p>+/- DIFFERENCE COMPARED TO LABOR MARKET MEDIAN/AVERAGE</p> <p>(Based on Hourly Maximum of the Current Salary Range)</p>
Administrative Assistant/Secretary to the Board of Directors	-21.48%
Full Charge Bookkeeper	-13.76%
Senior Accounts Representative	-14.11%
Accounts Representative	-23.21%
Utility Supervisor	-15.01%
Utility Operator II	-.99%
Utility Operator I	-14.76%
Utility Technician	-25.90%
Water Resource Specialist	-9.89%

COMPENSATION CONSIDERATIONS

The findings contained in this Study are based on external data collected from the survey agencies taking into consideration the current position descriptions and actual job functions. The external data should be used as a starting point to assign a pay range, with consideration given to aligning classifications within job families. Using the survey results (hourly median), the Consultant identified the closest range in the District’s current pay range otherwise known as a “Match” compensation philosophy. (The closest range and step with each survey agency was split between the minimum and maximum hourly rate of pay. The maximum was selected for comparative purposes.) These findings are illustrative only, and subject to change at the direction of the Board of Directors. The Board of Directors may also select a lower or higher hourly rate of pay based on the desired compensation philosophy taking into account employee benefits and the District’s financial ability to pay.

Position Classification	Currently Hourly Max.	Survey Median Max.	Proposed Hourly Max. (Match)	% Adjustment to Max
Administrative Assistant/Secretary to the Board	\$33.00	42.03	\$42.03	21.48%
Full Charge Bookkeeper	\$38.41	\$38.41	\$38.41	13.76%
Senior Accounts Representative	\$29.15	\$33.94	\$33.94	14.11%
Accounts Representative	\$22.19	\$28.92	\$28.92	23.21%
Utility Supervisor	\$44.96	\$52.90	\$52.90	15.01%
Utility Operator II	\$34.91	\$35.26	\$35.26	.99%
Utility Operator I	\$28.11	\$32.97	\$32.97	14.76%
Utility Technician	\$21.94	\$29.61	\$29.61	25.90%
Water Resource Specialist	\$41.67	\$41.67	\$41.67	9.89%

The last compensation review was undertaken in 2015. Changes in employee wages (not benefits) are subject to some volatility over time due to a variety of economic factors and may increase or decrease in relation to the public agency market for similar positions. It is recommended that the Board consider adopting a process to review and modify as necessary employee compensation on an annual or bi-annual basis to eliminate large increases or decreases in employee wages in relation to the market. A “Median Wage Adjustment” program that automatically index’s employee wages to benchmark positions included in this Study would help the District manage future employee compensation expense.

COMPENSATION SURVEY DATA SHEETS

Position Title: Administrative Assistant/Secretary to the Board of Directors

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Administrative Assistant	\$27.05	\$33.00
City of Calistoga	Executive Assistant	\$31.19	\$37.91
City of Healdsburg	Deputy City Clerk	\$35.90	\$43.80
City of Yountville	Administrative Assistant II	\$30.17	\$36.67
City of Napa	Administrative Assistant	\$37.03	\$44.73 (1)
City of Santa Rosa	Deputy City Clerk	\$32.04	\$38.95
Sonoma County Water Agency	Administrative Aide	\$26.40	\$32.08
City of Vallejo	Administrative Secretary	\$25.55	\$31.06
North Marin Water District	District Secretary	\$50.56	\$61.46
Town of Windsor	Deputy Town Clerk	\$29.83	\$37.24
Valley of the Moon Water District	Administration/Finance Manager	\$40.77	\$49.56 (2)
Clearlake Oaks County Water District	Administrative Services Manager	\$35.17	\$48.97

Hourly Median	\$33.05	\$42.03
HVLCSD	\$27.05	\$33.00
Percentage Above or Below Median	-20.55%	-21.48%

Note:

(1.) The comparable position classification for the City of Napa (Administrative Assistant) was less than a 60% match and the hourly rate was adjusted downward by 10%. The position should remain a “benchmark position” with the adjustment.

(2.) The comparable position classification for the Valley of the Moon Water District (Administration/Finance Manager) was less than a 60% match and the hourly rate was adjusted downward 25%. The position should remain a “benchmark position” with the adjustment.

Position Title: Full Charge Bookkeeper

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Full Charge Bookkeeper	\$31.48	\$38.41
City of Calistoga	No Comparable Position		
City of Healdsburg	Accounting Technician	\$30.95	\$37.76
City of Yountville	Accounting Technician II	\$35.64	\$43.24
City of Napa	Senior Accountant	\$43.01	\$51.97
City of Santa Rosa	Accounting Services Supervisor	\$37.07	\$49.01
Sonoma County Water Agency	Supervising Accountant	\$39.66	\$48.22
City of Vallejo	Accounting Manager	\$48.24	\$58.64
North Marin Water District	Senior Customer Services Representative	\$52.27	\$63.54
Town of Windsor	Accounting Technician	\$31.30	\$39.11
Valley of the Moon Water District	Administration/Finance Manager	\$50.97	\$61.96
Clearlake Oaks County Water District	Customer Service Representative Lead	\$24.21	\$36.57

Hourly Median	\$39.33	\$44.54
HVLCSD	\$31.48	\$38.41
Percentage Above or Below Median	-11.94%	-13.76%

Position Title: Senior Accounts Representative

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Senior Accounts Representative	\$23.98	\$29.15
City of Calistoga	Accounting Assistant	\$26.80	\$32.57
City of Healdsburg	Accounting Assistant II	\$26.66	\$32.57
City of Yountville	Accounting Technician I	\$32.32	\$39.29
City of Napa	Account Clerk II	\$25.62	\$30.95
City of Santa Rosa	Accounting Technician	\$28.44	\$34.57
Sonoma County Water Agency	Senior Account Clerk	\$22.66	\$27.54
City of Vallejo	Accounting Technician	\$26.85	\$32.63
North Marin Water District	Senior Consumer Services Representative	\$34.86	\$42.38
Town of Windsor	Accounting Specialist (10 steps)	\$27.71	\$34.60
Valley of the Moon Water District	Senior Accounting Specialist	\$30.79	\$37.42
Clearlake Oaks County Water District	Customer Service Representative II	\$22.51	\$31.43

Hourly Median	\$27.54	\$33.94
HVLCSD	\$23.98	\$29.15
% Above or Below Median	-12.92%	-14.11%

Position Title: Accounts Representative

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Accounts Representative	\$18.25	\$22.19
City of Calistoga	N/R		
City of Healdsburg	Accounting Assistant I	\$24.32	\$29.57
City of Yountville	Accounting Assistant	\$27.47	\$33.37
City of Napa	Accounting Clerk I	\$23.71	\$28.64
City of Santa Rosa	Accounting Aide	\$21.60	\$26.21
Sonoma County Water Agency	Account Clerk I	\$18.19	\$22.11
City of Vallejo	Accounting Clerk I	\$18.54	\$22.54
North Marin Water District	Receptionist/Cashier	\$29.79	\$36.21
Town of Windsor	Accounting Specialist (10 steps)	\$27.71	\$34.60
Valley of the Moon Water District	Accounting Specialist	\$30.45	\$37.02
Clearlake Oaks County Water District	Customer Service Representative I	\$14.53	\$18.94

Hourly Median	\$23.63	\$28.92
HVLCSD	\$23.63	\$22.19
Percentage Above or Below Median	-22.76%	-23.21%

Note: The City of Calistoga was not responsive in providing position data.

Position Title: Utilities Supervisor

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Utility Supervisor	\$36.85	\$44.96
City of Calistoga	Maintenance Superintendent	\$44.66	\$54.29
City of Healdsburg	Utilities Maintenance Superintendent	\$40.46	\$49.18
City of Yountville	Public Works Supervisor	\$41.71	\$50.70
City of Napa	Water Quality Manager	\$56.28	\$67.99
City of Santa Rosa	Utilities System Supervisor	\$41.75	\$49.73
Sonoma County Water Agency	Water Agency Maintenance Supervisor	\$34.73	\$42.22
City of Vallejo	Assistant Water Distribution Superintendent	\$44.79	\$54.45
North Marin Water District	Water Distribution & Treatment Plant Operator	\$46.01	\$55.93
Town of Windsor	Senior Water System Operator	\$32.88	\$41.06
Valley of the Moon Water District	Water System Manager	\$52.21	\$63.47
Clearlake Oaks County Water District	N/R		

Hourly Median	\$43.54	\$52.90
HVLCSD	\$36.85	\$44.96
Percentage Above or Below Median	-15.38%	-15.01%

Note: The Clearlake Oaks County Water District was not responsive in providing position data.

Position Title: Utility Operator II

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Utility Operator II	\$28.61	\$34.91
City of Calistoga	Senior Maintenance Technician	\$30.82	\$37.46
City of Healdsburg	Utility Worker II	\$31.21	\$37.94
City of Yountville	Water System Maintenance Worker II	\$35.16	\$42.74
City of Napa	Water Facilities Worker II	\$28.42	\$34.34
City of Santa Rosa	Utilities System Operator II	\$29.14	\$35.44
Sonoma County Water Agency	Water Agency Senior Maintenance Worker	\$30.20	\$36.82
City of Vallejo	Senior Water Distribution Technician	\$28.27	\$34.29
North Marin Water District	Asst. Water Distribution & Treatment Plant Operator	\$36.95	\$44.91
Town of Windsor	Water System Operator II	\$29.83	\$37.24
Valley of the Moon Water District	Water System Operator III	\$38.49	\$46.78
Clearlake Oaks County Water District	Distribution & Collections Operator II	\$22.95	\$33.19

Hourly Median	\$31.04	\$35.26
HVLCSD	\$28.61	\$34.91
Percentage Above or Below Median	-7.82%	-.99%

Position Title: Utility Operator I

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Utility Operator I	\$23.04	\$28.11
City of Calistoga	Maintenance Technician II	\$27.27	\$33.15
City of Healdsburg	Utility Worker I	\$26.66	\$32.52
City of Yountville	Water System Maintenance Worker I	\$28.93	\$35.16
City of Napa	Water Service Worker	\$30.43	\$36.76
City of Santa Rosa	Utilities Systems Operator I	\$25.62	\$31.19
Sonoma County Water Agency	Water Agency Maintenance Worker II	\$25.45	\$30.94
City of Vallejo	Water Maintenance Worker I	\$21.50	\$26.14
North Marin Water District	Laborer	\$29.51	\$35.86
Town of Windsor	Water System Operator I	\$27.05	\$33.78
Valley of the Moon Water District	Water System Operator II	\$35.07	\$42.63
Clearlake Oaks County Water District	Distribution & Collection Operator I	\$18.02	\$24.63

Hourly Median	\$26.86	\$32.97
HVLCSD	\$23.04	\$28.11
Percentage Above or Below Median	-14.23%	-14.76%

Position Title: Utility Technician

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max.
Hidden Valley Lake CSD	Utility Technician - Utilities	\$18.04	\$21.94
City of Calistoga	Maintenance Technician I	\$24.74	\$30.07
City of Healdsburg	N/M		
City of Yountville	Utilities Operator in training	\$26.24	\$31.89
City of Napa	Water Facilities I	\$25.00	\$30.21
City of Santa Rosa	Utilities Technician	\$28.67	\$34.85
Sonoma County Water Agency	Water Agency Maintenance Worker I	\$20.46	\$24.87
City of Vallejo	Water Maintenance Worker I	\$21.50	\$26.14
North Marin Water District	Laborer	\$29.51	\$35.86
Town of Windsor	Utility Maintenance Worker I	\$25.75	\$32.16
Valley of the Moon Water District	Water Field Service Rep	\$26.83	\$32.61
Clearlake Oaks County Water District	Utility Technician	\$16.50	\$17.50

Hourly Median	\$24.52	\$29.61
HVLCSD	\$18.04	\$21.94
Percentage Above or Below Median	-26.42%	-25.90%

Position Title: Water Resource Specialist

Labor Market Agency	Comparable Position Match	Hourly Min.	Hourly Max
Hidden Valley Lake CSD	Water Resources Specialist II	\$34.28	\$41.67
City of Calistoga	Water Conservation Specialist	\$23.92	\$28.94
City of Healdsburg	Public Information & Community Outreach Coordinator	\$38.49	\$46.78
City of Yountville	N/R		
City of Napa	Water Conservation Specialist	\$33.49	\$40.45
City of Santa Rosa	Sustainability Representative	\$37.61	\$45.67
Sonoma County Water Agency	Water Agency Resource Program Technician II	\$29.15	\$35.44
City of Vallejo	Environmental Services Manager	\$41.53	\$51.09
North Marin Water District	Water Conservation Coordinator	\$58.01	\$70.51
Town of Windsor	Environmental Programs Manager	\$40.90	\$51.09 (1)
Valley of the Moon Water District	N/M		
Clearlake Oaks County Water District	N/M		

Hourly Median	\$37.88	\$46.24
HVLCSD	\$34.28	\$41.67
Percentage Above or Below Median	-9.52%	-9.89%

Note: (1) The duties and responsibilities for the comparable position classification for the Town of Windsor (Environmental Programs Manager) exceeded that of the District. The hourly rate was adjusted downward by 10%. The position should remain a “benchmark position” with the adjustment.

BENEFITS SURVEY

Hidden Valley Lake Community Services District provides a range of benefits to all full-time employees and seeks to develop a compensation plan that is competitive with the labor market and provides the ability to attract, retain and motivate employees. Employee benefits when coupled with direct wages or salary represent the total compensation plan for all eligible employees. While most public agencies provide many of the same benefits, differences exist based on the individual agency including employer contributions levels to specific benefits. Employee contributions to benefit cost vary from agency to agency. The following benefits are provided to all eligible District employees.

Cal-PERS (Pension/Retirement)

Medical Insurance

Dental Insurance

Vision Insurance

Life Insurance

Other employer provided benefits:

Deferred Compensation - Employee contribution

Tuition Reimbursement - Reimbursement of actual expense

Holiday Pay

Paid Vacation - Based on years of service

Paid Sick-Leave - Based on years of service

For purposes of the benefits survey the primary employer provided benefits of retirement (pension), medical, dental, vision and life insurance were included in the survey. A benefit comparison for each of the survey agencies is included on the following data sheets.

Cal-PERS Pension Retirement

Agency	Plan Benefit	Employee Contribution
HVLCS D	PERS Classic: 2% @ 55 New employees: 2% @ 62	No employer contribution
City of Vallejo	PERS Classic: 2% @ 55 New employees: 2% @ 62	Employee pays 8% plus 1% of employer share (9%) New employee pays 6.25%
City of Napa	PERS Classic: 2.7% @ 55 and 2% @ 60 New employees: 2% @ 62	Classic employee pays 12.5% and 11.5%. New employees 4% plus ½ of full cost (10.75%)
City of Santa Rosa	PERS: Tier I: 3% @ 60% Tier II: 2.5% @ 55 Tier III: 2% @ 62	Employee pays 10.5% Employee pays 10.5% Employee pays 6.25%
City of Calistoga	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employees pays full employee portion
City of Healdsburg	PERS Classic: 2.5% @ 50 New employees: 2% @ 60	Employee pays 7% Employee pays 9%
City of Windsor	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employees contribute 3%
Sonoma Co. Water Agency	County pension system Tier I: 3% @ 60 Tier II: 2% @ 62 Tier III: 2.5% @ 67	No employee contribution
Clearlake County Water District	N/R	N/R
North Marin Water District	PERS Classic: 2.5% @ 55 New employees: 2% @ 62	Employee contribution not defined (*)
Valley of the Moon Water District	PERS Classic: 2.5% @ 55 New Employees: 2% @ 62	Employee contributes 7%
City of Yountville	PERS Classic: 2.7% @ 55 and 2% at 55. New employees: 2% @ 62	Classic employees pay 8% and 7%. New employees pay 6.75%

Medical Insurance Plan – Agency Contribution to Any Plan

Agency	Coverage and Contribution
HVLCS D	District pays 100% of medical – premium and co-pay
City of Vallejo	Cafeteria Plan offered to all full-time employees. City pays 75% of family plan coverage employee pays 25%
City of Napa	Cafeteria Plan offered to all full-time employees. City contributes \$500.00/month towards any plan
City of Santa Rosa	Cafeteria Plan offered to all full-time employees. City contribution of \$1,875 per month
City of Calistoga	Cafeteria Plan offered to all full-time employees. City pays 90% and employee pays 10%
City of Healdsburg	City pays 100% of lowest cost medical plan. Employee pays the difference for more expensive plans
City of Windsor	City offers three plans and pays 85% and employee pays 15%
Sonoma County Water Agency	County contribution of \$1,980 per month: approx. 80% - (maximum for family plan)
Clearlake County Water District	N/R
North Marin Water District	Participates in CalPERS Medical Insurance. Employer pays 80% and employee pays 20%
Valley of the Moon Water District	Employer pays 100% of employee medical and a percentage of family coverage
City of Yountville	Employees hired prior to 1/1/2011 – 100% paid for by City, 90% for employees hired after 2011

Note: Average non-HVLCS D employee contribution: Between 10% - 33% of basic medical plan (Family coverage)

Dental/Vision Insurance Plan – Agency Contribution to Any Plan

Agency	All employees
HVLCS D	District pays 100% of dental and vision plan coverage
City of Vallejo	City pays 100% of plan coverage
City of Napa	City pays 85% and employee pays 15% of plan coverage
City of Santa Rosa	City contributes \$176.72 per month per employee towards both dental and vision
City of Calistoga	City pays 100% of plan coverage
City of Healdsburg	City pays 100% of plan coverage
City of Windsor	City pays \$1,500 per employee per year for dental. City pays 100% of vision coverage
Sonoma County Water Agency	County pays @118.44 per month for dental and \$15.70 per month for vision for each employee
Clearlake County Water District	N/R
North Marin Water District	City pays \$1,500 per employee per year for dental. City pays \$184 per year per employee for vision coverage
Valley of the Moon Water District	District pays 100% of dental and vision plan coverage
City of Yountville	City pays 100% of dental and vision plan coverage

Note: Four of the survey agencies pay 100% of employee dental and vision coverage with the City of Windsor paying 100% of vision coverage only. Average non-HVLCSD employee contribution: 15% - 25%.

Life Insurance Plan – Agency Contribution to Any Plan

Agency	All Employees
HVLCSO	\$50,000 term policy. Premium paid for by the District
City of Vallejo	Coverage equal to two (2) times the annual employee salary up to \$250,000. Premium paid for by the City
City of Napa	\$50,000 term policy. Premium paid for by the City
City of Santa Rosa	\$20,000 term policy. Premium paid for by the City
City of Calistoga	\$50,000 term policy. Premium paid for by the City
City of Healdsburg	Non-responsive
City of Windsor	\$100,000 term policy. Premium paid for by the City
Sonoma County Water Agency	Coverage equal to one (1) times the annual salary. Premium paid for by the Agency
Clearlake County Water District	N/R
North Marin Water District	Coverage equal to one (1) times the annual employee salary. Premium paid for by the District
Valley of the Moon Water District	District contributes \$50.00 per month for term life insurance
City of Yountville	\$150,000 term policy. Premium paid for by the City.

Note: All agencies surveyed allow employee to purchase additional insurance at employee cost (payroll deduction).

EMPLOYEE BENEFIT CONSIDERTIONS

The increasing cost of employer provided benefits and specifically their long-term pension obligation, medical and retiree medical expenses, is having an effect on the overall cost-of-service for many organizations. In recent years agencies have modified their compensation practice to include strategies that reduce the employer short-term and long-term financial impacts with accommodations for current employees. The District provides a generous benefit package to its employees, however the benefit survey indicates that it is not excessively so in relation to other survey agencies. A two-tier plan that requires a modest employee contribution or caps benefits for current employees and requires new employee (hired after a date certain) to make a contribution towards their pension and medical cost (including retiree medical) should be considered.

PART II – CLASSIFICATION STUDY

CLASSIFICATION STUDY METHODOLOGY

The District seeks to have a job classification plan that accurately reflects the duties, responsibilities, and essential functions of each position. The work of employees in each position should be consistent with the assigned classifications and job specifications. As part of the Study the Consultant independently evaluated each position and position title to determine if the positions were properly classified on the scope of responsibility, span of control, knowledge, skills and abilities, any special requirements including licenses and certification needed by employees. It is reasonable to assume that some position classifications will have limited comparable market data such as differences in operational performance needs and operational size, differences in the size of the organization and span of control or, the position is unique to the District and not found with other agencies. Further, the Consultant prepared recommendations for new job classifications and/or job titles for some positions based on key job factors and distinguishing characteristics.

A number of widely accepted job analysis methods were used to establish the work plan and to achieve greater validity and acceptability of the study findings. The Consultant initially conducted planning discussions with the Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, Full Charge Bookkeeper and the Utility Supervisor to clarify the objectives of the Study and the positions to be reviewed. As part of the Study, the Consultant prepared customized Position Descriptions Questionnaires (“PDQ’s”), conducted an orientation session with all District employees, analyzed the completed questionnaires, and reviewed the PDQ’s with the Supervisor for all affected positions.

In conjunction with the PDQ, the Consultant reviewed the District’s organization chart, employee classification plan and salary ranges. The Consultant interviewed all incumbents individually to obtain detailed information about work requirements and the nature of supervision exercised and received. Job descriptions were analyzed to determine if alignment existed between employee job functions and the description of duties and responsibilities.

**Classification Study Methodology
Organizational Staffing Analysis/Job Analysis**

1. Conduct project planning meeting with District Representatives to review scope of work.
2. Receive District's current job descriptions in electronic format; create customized individual Position Description Questionnaires (PDQ's) for employees and supervisors related to job content.
3. Provide information request to District representatives to obtain documentation to be used in the analysis of the staffing plan. Documents included organizational charts, staffing information, work plans, technology plans, performance and workload indicators, policies and procedures, etc.
4. Conduct orientation session with employees and supervisors to overview the scope of work and to disseminate PDQ's.
5. Receive and review employee completed PDQ's; prepare specific questions and meet with incumbent employees based on their individual PDQ.
6. Conduct individual meetings with Interim General Manager, Administrative Assistant/Secretary to the Board of Directors, Full Charge Bookkeeper and Utility Supervisor. Interviews will provide perspective on workload distribution, staffing reporting relationships, policies and procedures, service levels and performance data, use of technology, and other factors impacting service delivery.
7. Review and evaluate PDQ's, interview notes and other organizational data provided by the District; analyze for knowledge, skill, ability, education and experience relevance, conformity with ADA language relative to essential job functions (including physical requirements); develop classification recommendations as needed (add new, delete, consolidate, title change and/or reclassify).
8. Discuss and finalize job description format with District; develop new job descriptions as needed for all classifications in the Study. (Not In Contract)
9. Meet with District Representatives to review proposed changes to the classification plan, organizational structure and employee allocation recommendations. Propose modifications to current position descriptions.
10. Prepare and present preliminary report to committees of the Board of Directors, receive feedback and edit as required for presentation to the full Board of Directors.

POSITION CLASSIFICATIONS and JOB TITLES

The classification study utilized the current organizational structure and position classifications/titles when conducting the external survey of the approved survey agencies. The District’s employee job classifications were surveyed primarily based on job content and responsibilities rather than the individual job title alone. Each position classification was independently evaluated to determine if the positions were appropriately classified based on the scope of responsibility, types of knowledge, skills and abilities, education and required certifications and/or licenses. Position classifications are key to evaluating comparable compensation within like or similar positions in the labor market.

Based on the results of the external survey and internal analysis of the position classifications, three of the current position classifications and position titles would need to be changed to align with classifications typically associated with industry standards and generally accepted utility practice. These are shown in the chart below.

CURRENT POSITION CLASSIFICATION	PROPOSED POSITION CLASSIFICATION
General Manager (Not included in Study)	No Change
Administrative Assistant/Secretary to the Board of Directors	Administrative Services Manager
Full Charge Bookkeeper	Accounting Supervisor
Senior Accounts Representative	No Change
Accounts Representative	No Change
Utility Supervisor	Operations Manager
Utility Operator II & Utility Operator I	No Change
Utility Technician	No Change
Water Resource Specialist	No Change

As noted in the chart above, three positions are proposed to be reclassified to more accurately reflect and align with their actual duties and responsibilities. The duties assigned to each position are consistent with the current position description requirements, and include additional responsibilities identified in the Position Description Questionnaire, and verified by an immediate supervisor where appropriate, and found to be consistent with positions included in the labor market survey requiring similar or identical responsibility. The District is a small agency requiring employees to assume a broader range of responsibilities including responsibility for program or project management and staffing oversight. The justification and description requirements of the positions proposed for reclassification are as follows:

Analysis of Administrative Assistant/Secretary to the Board of Directors

The Administrative Assistant/Secretary to the Board of Directors (“Administrative Assistant”) manages or assists with most administrative service functions and programs, and performs a variety of complex duties and functions that extend beyond that of the current position description. The core responsibilities related to management and administration of activities of the Board of Directors, public meetings and support for the General Manager are the primary function of the position. In smaller organizations, duties and responsibilities often crossover into other functional areas to efficiently manage the needs of the organization. The number of comparable position classifications can be limited. The Administrative Assistant manages and assumes a number of duties that include human resource and personnel administration and is the primary employee contact for all human resource related issues. Similarly the position supports several functions typically associated with a finance or engineering support function such as management of customer liens, retention management of records and legal documents, workers compensation matters, employee injury reports, employee licensing and credentials, and new employee on-boarding. Many agencies of similar size and scope outsource the complex and technical human resource functions and consideration should be given to doing so in this case. A contract for these services will need to be managed by a District employee and there will continue to be routine or non-complex employee personnel issues that should be assigned to a full-time District employee. In this instance the Administrative Assistant position should be reclassified to reflect the actual scope of responsibilities and consideration given to a change in the position title. The survey of market agencies reflects a variety of position titles, however the title of Administrative Services Manager most closely aligns with the needs of the position.

Full Charge Bookkeeper

The review of position classifications for similar and related positions from each of the survey agencies found that there were no matches for the Full Charge Bookkeeper (“Bookkeeper”) job title. There were however a number of position descriptions that were a match for the current position description. The current position is the senior most position dealing with all aspects of the District’s finances and provides various financial and treasury reports to the Board of Directors as required. The position supervises and oversees all aspects of the District’s financial management systems including budget, banking, accounts payable and receivable, payroll administration, rate management, investments and customer account management. The Bookkeeper is the primary position in the current organizational structure for all issues related to customer accounts that are not handled by the Account Representative. The current organizational structure indicates that the Senior Account Representative reports directly to the General Manager, although in practice the Bookkeeper supervises the activities of both the Senior Accounts Representative and the Accounts Representative. Consideration should be given to reclassifying and retitling the Bookkeeper position to Accounting Supervisor and creating a job family or series with the Senior Accounts and Accounts Representative positions reporting to the Accounting Supervisor.

Utility Supervisor

The Utility Supervisor is the most senior operational position in the District and reports directly to the General Manager. The position requires extensive experience and knowledge of all aspects of the Districts water and wastewater operations including critical aspects of customer service, budget and administration. This extends to direct interaction with members of the Board of Directors and the public. In the absence of the General Manager this position is frequently called upon to provide guidance and direction to staff and as needed for the General Manager and Board of Directors. Consideration should be given to reclassifying the position to Operations Manager to reflect the senior management responsibilities inherent in the position and provide greater support for all aspects of District operations. To provide for greater continuity of leadership of the District, the reclassification of the position would include the additional responsibility of serving in a temporary capacity in the absence of the General Manager.

The compensation analysis did not take into consideration an allowance for the expanded duties and responsibilities of the Utilities Supervisor assuming a higher management role in an 'acting' or temporary capacity. The common practice is to make an adjustment of 15% in the hourly rate for the period of time the Utility Supervisor would be serving in the temporary role. The alternative and recommended approach would be to modify the current position classification plan consistent with rational noted above and modify the compensation to reflect the permanent role and responsibility. A minimum of a 10% adjustment would be warranted.

ORGANIZATIONAL STRUTURE AND STAFFING PLAN

The current organizational structure (organization chart) reflects the current operational practice of all employees reporting directly to the General Manager with the exception of the Operator and Utility Technician job classifications. (The current organization chart is shown as Exhibit A of the Study). The Operator position classification is currently the only classification that reflects a defined job series, (Operator II and Operator I). A job series within a specific position classification provides for increased performance management while promoting career development and growth. The current organization structure is represented on the following page.

The Study did not evaluate the performance characteristics of the current organizational structure although an alternative organizational structure developed by the staff and Board of Directors is currently under consideration. The Consultant has reviewed this alternative structure and believes

that the District will be able to modify the plan of organization and incorporate new or revised position descriptions that create improved span of control and performance management. The proposed organizational structure incorporating these changes is included as Exhibit B.

Exhibit A

2019 ORGANIZATIONAL CHART

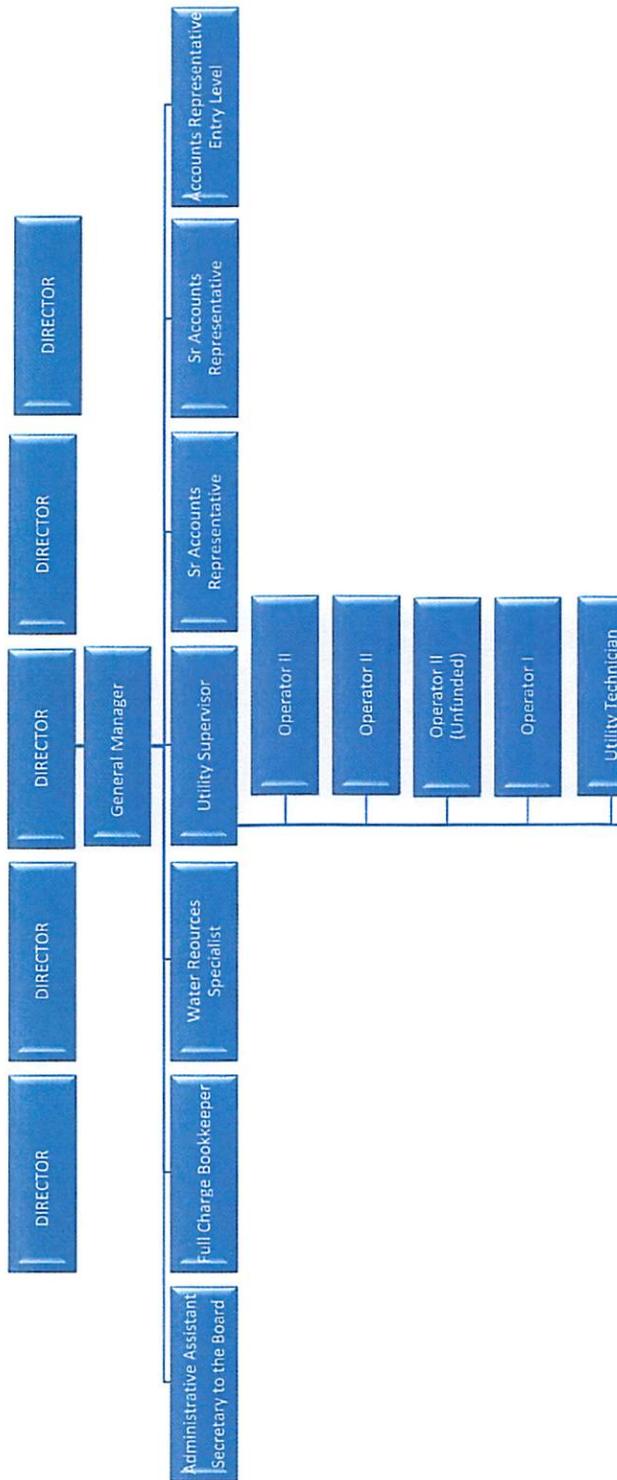
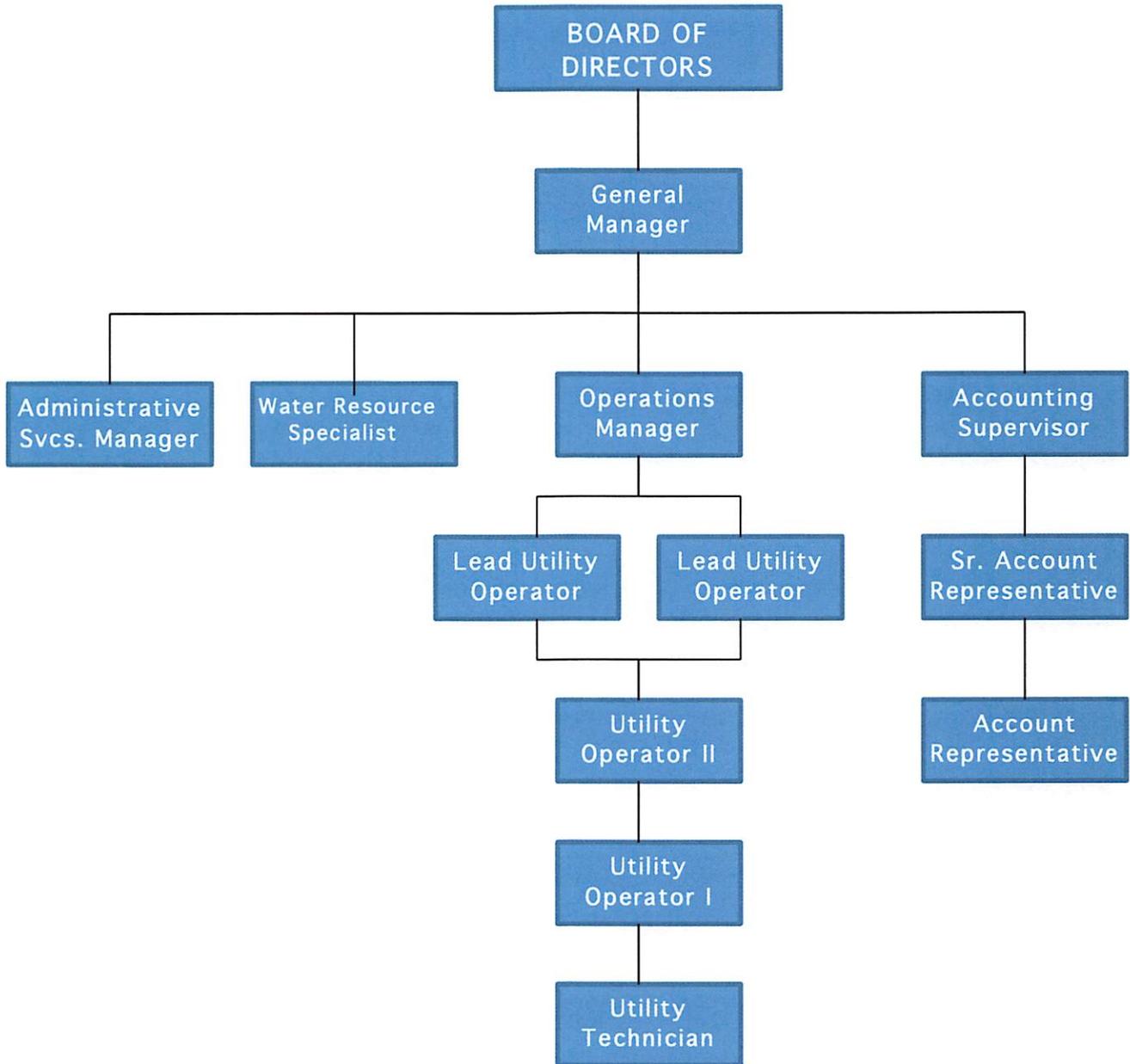


Exhibit B

PROPOSED ORGANIZATIONAL STRUCTURE



Proposed new job series: Utility Operator and Account Representative



March 31, 2020

Mr. Paul Kelly
Interim General Manager
Hidden Valley Lake CSD
19400 Hartman Rd.
Lake, CA. 95467

**SUBJECT: PROPOSAL TO PROVIDE RECRUITMENT SERVICES FOR
THE HIDDEN VALLEY LAKE COMMUNITY SERVICES
DISTRICT: GENERAL MANAGER and WATER RESOURCE
SPECIALIST**

Dear Mr. Kelly;

DELOACH & Associates, Inc. ("Consultant") is pleased to submit our proposal to provide recruitment services for the General Manager and Water Resources Specialist positions with the Hidden Valley Lake Community Services District, ("District"). A Scope of Work and Fee Proposal accompanies this cover letter. I have also provided a proposed recruitment schedule, which can be modified to meet the District's needs and ensure that we identify the most desirable candidates for each position. A list of the various components contained in our background investigation service along with a unit cost for each specified service is also included.

Attracting the most desirable and qualified candidates for these positions will require development of a marketing and outreach effort that focuses on the unique characteristics and needs of the District. Our primary focus will be the water and wastewater utility industry in California and specifically the northern regions of the State. Our experience in providing consulting and recruitment services for water and wastewater agencies throughout the State has allowed us to develop a network of potential candidates that have the knowledge and leadership skills to serve as your next General Manager. Similarly, we will leverage our experience and networking capability in recruitment of the Water Resource Specialist position.

As President of DELOACH & Associates, Inc. I am authorized to negotiate terms and conditions of this proposal as well as obligate Consultant during the duration of the recruitment project. I will assume the lead role and responsibility as Project Director and will be responsible for the successful completion of the recruitment. We will commit the necessary resources to achieve the highest levels of quality control, commitment to meeting project timelines and budget to ensure the most successful recruitment.

I look forward to discussing our proposal and firm qualifications to conduct this recruitment with you at your convenience. If you have any questions or would like to discuss our proposal in greater detail please do not hesitate to contact me at your convenience.

Respectfully,

Robert A. DeLoach, President

DELOACH & Associates, Inc.

8780 19th Street, Suite 402

Rancho Cucamonga, CA. 91701

(w) (909) 758 – 0273

(c) (951) 206 – 5886

robertadeloach1@gmail.com

www.deloachassociates.com

RECRUITMENT SERVICES SCOPE OF WORK

DEOACH & Associates, Inc. (“Consultant”) shall provide recruitment services for the General Manager and Water Resource Specialist positions for the Hidden Valley Lake Community Services District (“District”). The recruitments will be conducted concurrently. The Scope of Work shall include the following tasks:

Scope of Work

Task 1 – Pre-recruitment services, position description and marketing plan

- Develop a description of the desirable traits, experience and skills for the General Manager and Water Resource Specialist positions to be included in collateral recruitment material.
- Review Districts proposed compensation and benefit plan for the each position
- Develop a description of the positions, the District, its service area and location, and any unique characteristics of the District
- Consultant to prepare collateral advertising materials for both positions for approval by the District
- Develop a “Notice Inviting Applicants” for both positions (“Job Flyer”)
- Develop advertising and marketing plan:
 - Distribution of Notice Inviting Applicants to industry and professional forums in electronic, web based and printed format, including personal distribution
 - Consultant shall be responsible for maintaining marketing and advertising materials for both positions throughout the term of the recruitment process

Task 2 – Coordinate receipt and review of candidate resumes, and related materials, review candidate qualifications and prepare initial ranking of eligible candidates for both positions

- Coordinate receipt of candidate resumes, applications and related material
- Conduct initial review of applicant submittal material, position qualifications, job match alignment, and verification of employment history
- Consultant to interview candidates to clarify information related to their work experience and qualifications
- Develop a list of qualified candidates for review with District representatives to include the Board of Directors and/or the interim General Manager for the Water Resource Specialist position

Task 3 – Pre-interview testing and facilitation of formal interviews

- Develop supplemental questionnaire for selected candidates for both positions
- Conduct DISC Leadership Performance Profile for selected candidates
- Develop interview questions for candidate interviews
- Schedule candidate interviews and preparation of interview panel
 - General Manager:
 - Provide binders for each interview panelist to include recruitment materials, candidate information, Supplemental Questionnaire responses, and DISC profile
 - Conduct candidate screening interview with Personnel Committee prior to interview with the full Board (*optional*)
 - Coordinate candidate interviews (Consultant to participate as an observer and moderator)
 - Selection of ideal candidate for the General Manager position

(Task 3 Cont'd.)

Water Resources Specialist

- Assist District in selection of participants for interview panel (Recommended that the Interim General Manager participate as a member of the interview panel)

- Provide binders for each interview panelist to include recruitment materials, candidate information, Supplemental Questionnaire, and DISC profile
- Assist with coordination of candidate interviews (Consultant to participate as an observer and moderator)
- Selection of ideal candidate for the Water Resource Specialist position

Task 4 – Candidate background investigation and offer of employment

- Selection of candidate for each position
- Conduct candidate background investigation (See attached background investigation services)
- Coordinate notice and offer of employment for each position
- General Manager - Assist with development of employment agreement as needed

FEE PROPOSAL AND SCHEDULE

DELOACH & Associates Inc., proposes to provide professional recruitment services for the General Manager and Water Resource Specialist positions for the Hidden Valley Lake Community Services District for a fee of **\$30,000.00**. (The fee for the General Manager recruitment is \$22,000.00) Consultant fee is considered a “Not to Exceed” fee without prior authorization from the District. Reimbursable expenses will be invoiced at cost. (Estimated expenses itemized below).

Recruitment Reimbursable Expenses

- | | |
|--|-----------------------|
| 1. Marketing materials, photography and printing | \$4,500 - \$6,000 |
| 2. Advertising (trade publications and on-line job boards) | \$850 - \$2,500/month |
| 3. Disc Management Profile | \$250/each |
| 4. Background investigative services
(Background investigative services attached) | \$100 - \$200/each |

RECRUITMENT SCHEDULE

The Recruitment Schedule was developed based on the availability and coordination of both the District and Consultant. Consultant will commit the necessary resources to meeting the scheduling requirements of the District. (Refer to Tasks identified in the Scope of Work).

Task	Description	Schedule
1	Pre-recruitment services: develop position description and proposed compensation, develop marketing plan and job flyer for District approval. Conduct advertisement and marketing.	8-12 weeks
2	Coordinate receipt of candidate resumes, review candidate qualifications, employment history and prepare initial ranking of candidates. Identify finalist for interview.	1 - 2 weeks
3	Distribute supplemental questionnaire and DISC profile, develop interview questions and preparation of interview materials for both positions. General Manager - coordinate candidate interviews with Personnel Committee and Board of Directors Water Resource Specialist – Preparation of interview panel and assist with coordination of interviews	3-4 weeks
4	Selection of candidate for each position, conduct background investigations and assist with offer of employment.	1 week
Tasks 1-4	Project schedule to completion including offer of employment.	13 – 19 weeks

CANDIDATE BACKGROUND INVESTIGATION SERVICES

Option 1

\$90.00/ea.

- Social Security trace and validation
- County criminal search (one name, one county)
- Employment credit report
- Education verification (Highest degree or certificate)

- Professional license verification

Option 2

\$120.00/each

- Social Security trace and validation
- County criminal search (one name, all counties)
- Employment credit report
- Education verification (highest degree)
- Professional license verification

Option 3

\$150.00/each

- Social security trace and validation
- County criminal search (all names, all counties)
- Employment credit report
- Education verification (highest degree)
- Professional license verification

Additional services:

1. DMV/MVR driving history \$18.00 each
2. National criminal records search \$20.00 each
3. National sexual offender registry search \$25.00 each

Note:

1. A third-party administrator will conduct background investigations.
2. Allow 5-8 business days to complete individual background investigation.

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Approve Smith & Newell Amended Contract

RECOMMENDATIONS: Approve Smith & Newell Amended Contract dated February 3, 2020 and authorize payment of \$11,900 for the year ended June, 30, 2019.

FINANCIAL IMPACT: \$11, 900.00

FUND/AMT: 120 / 130

DEPARTMENT/AMT:

ACCOUNT/AMT: 5-00-5126 - Audit Services

BACKGROUND: Smith & Newell discovered an error in their proposal for audit services for the years ending June 30, 2019, 2020 and 2021. The District was notified of the error and believe in good faith to owe the total amount in the amended proposal as such;

June 30, 2019, \$11,900

June 30, 2020, \$11,900

June 30, 2021, \$11,980

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on April 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board

SMITH & NEWELL

CERTIFIED PUBLIC ACCOUNTANTS

May 9, 2019

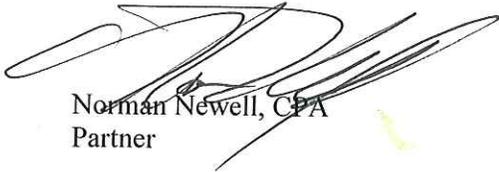
RECEIVED
MAY 13 2019

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

Enclosed are two copies of our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

If this proposal meets with your understanding of the engagement please sign both copies and return one signed copy to our office for our records. If you have any questions concerning this proposal please give me a call at (530) 673-9790.

Sincerely,



Norman Newell, CPA
Partner

*Returned 5/14/2019
email & mail*

May 9, 2019

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019, 2020 AND 2021

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

Scope of Audit

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

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

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

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

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

Audit Approach

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

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

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

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

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

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

Audit Objectives

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

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures - General

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

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

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

Audit Procedures - Internal Controls

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

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

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

Audit Procedures - Compliance

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

Audit Fee

Our fee for the audit of the District's financial statement will not exceed \$6,800 for the year ended June 30, 2019, \$6,900 for the year ended June 30, 2020 and \$7,000 for the year ended June 30, 2021. This fee is based upon a routine audit and includes preparation of the necessary statements. Our fees are based on the following hourly rates:

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

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

Peer Review

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

Independent Contractors

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

Termination

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

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

Assignment

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

Modifications

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

Non-Discrimination

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

Attorneys' Fees

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

Conflict of Interest

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

Taxpayer Identification

Auditors' taxpayer identification number is 68-0141969.

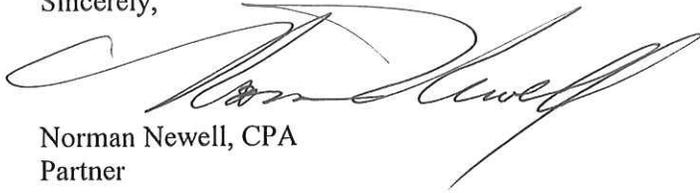
Hold Harmless

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Norman Newell", written in a cursive style.

Norman Newell, CPA
Partner

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

Signed: Kirk Cloud

Title: General Manager

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www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 28, 2018

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

February 3, 2020

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019, 2020 AND 2021

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

Scope of Audit

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

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

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

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

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

Audit Approach

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

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

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

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

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

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

Audit Objectives

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

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures - General

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

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

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

Audit Procedures - Internal Controls

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

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

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

Audit Procedures - Compliance

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

Audit Fee

Our fee for the audit of the District's financial statement will not exceed \$11,900 for the year ended June 30, 2019, \$11,900 for the year ended June 30, 2020 and \$11,980 for the year ended June 30, 2021. This fee is based upon a routine audit and includes preparation of the necessary statements. Our fees are based on the following hourly rates:

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

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

Peer Review

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

Independent Contractors

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

Termination

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

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

Assignment

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

Modifications

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

Non-Discrimination

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

Attorneys' Fees

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

Conflict of Interest

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

Taxpayer Identification

Auditors' taxpayer identification number is 68-0141969.

Hold Harmless

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Norman Newell', written in a cursive style.

Norman Newell, CPA
Partner

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

Signed: _____

Title: _____

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Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 28, 2018

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Notice of Current Vacancy, of one Director seat with the term ending 2022, on the Hidden Valley Lake Community Services District Board

RECOMMENDATIONS: Provide direction to proceed with notification of current vacancy of one Director seat, as established by Policy 4101 Board Vacancy Policy.

FINANCIAL IMPACT:

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND:

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on April 21, 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board

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

DATE: April 21, 2020

FROM: Paul Kelley, Interim General Manager

AGENDA ITEM: Discussion and Possible Action: Appointment of Director to the Finance Committee and the Ad-Hoc Committee – Lake Water Use Agreement

RECOMMENDATIONS: Appoint Director to Finance Committee and Ad Hoc Committee.

FINANCIAL IMPACT:

FUND/AMT:

DEPARTMENT/AMT:

ACCOUNT/AMT:

BACKGROUND:

APPROVED
AS RECOMMENDED

OTHER
(SEE BELOW)

Modification to recommendation and/or other actions:

I, Penny Cuadras, Secretary to the Board, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular board meeting thereof held on 2020 by the following vote:

Ayes:

Noes:

Abstain:

Absent

Secretary to the Board



Hidden Valley Lake Community Services District

Regular Board Meeting

MEETING CANCELLED

DATE: March 17, 2020

TIME: 7:00 p.m.

Agenda items moved to April 21, 2020 Agenda

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

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) ADMINISTRATION OF OATH OF OFFICE
Interim General Manager, Leo Havener
- 5) APPROVAL OF AGENDA
- 6) PRESENTATION
CivicSpark Fellows progress report
- 7) CONSENT CALENDAR
 - A. MINUTES: Approval of the February 6, 2020 Lake Water Use Agreement Minutes.
 - B. MINUTES: Approval of the February 7, 2020 Personnel Committee Meeting Minutes.
 - C. MINUTES: Approval of the February 12, 2020 Finance Committee Meeting Minutes.
 - D. MINUTES: Approval of the February 18, 2020 Closed Session Minutes.
 - E. MINUTES: Approval of the February 18, 2020 Regular Board of Directors Meeting Minutes.
 - F. MINUTES: Approval of the February 19, 2020 Closed Session Minutes.
 - G. MINUTES: Approval of the February 21, 2020 Personnel Committee Meeting Minutes.
 - H. MINUTES: Approval of the February 26, 2020 Board Workshop Minutes.
 - I. MINUTES: Approval of the February 28, 2020 Personnel Committee Meeting Minutes.
 - J. DISBURSEMENTS: Check # 037051 - # 037114 including drafts and payroll for a total of \$203,172.36.
- 8) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
 - Finance Committee
 - Personnel Committee
 - Emergency Preparedness Committee
 - Lake Water Use Agreement-Ad Hoc Committee
 - Valley Oaks Project Committee
- 9) STAFF REPORTS (for information only, no action anticipated)

Financial Report
Administration/Customer Service Report
ACWA State Legislative Committee
Field Operations Report
General Manager's Report

- 10) BOARD LIST OF PRIORITIES:
 - Moratorium
 - Tank 9
 - I&I
 - SCADA
 - AMI
 - Generators
- 11) DISCUSSION AND POSSIBLE ACTION: Approve Smith & Newell Amended Contract.
- 12) DISCUSSION AND POSSIBLE ACTION: Official Ballot: Lake County Redevelopment Oversight Committee Independent Special District Election.
- 13) DISCUSSION AND POSSIBLE ACTION: Consider the Approval of the Sponsor Request for Spring has Sprung Run-2020 in the amount of \$2500.
- 14) PUBLIC COMMENT
- 15) BOARD MEMBER COMMENT
- 16) ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvicsd.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.

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.

**OATH OF ALLEGIANCE AND DECLARATION OF PERMISSION TO WORK
FOR PERSONS EMPLOYED BY THE STATE OF CALIFORNIA**

STD. 689 (REV. 10-97)

Oath may be administered by a person having general authority by law to administer oaths—or may be administered by the appointing power, or by a person for whom written authorization to witness oaths has been executed by the appointing power. The appointing power maintains a file of such authorizations.

PART 1—OATH OF ALLEGIANCE
TO BE COMPLETED BY UNITED STATES CITIZENS ONLY

WHO MUST SIGN OATH--As required in Section 3 of Article XX of the Constitution of California, every State employee except legally employed noncitizens, must sign the following oath or affirmation before he or she enters upon the duties of his or her State employment. Noncitizens are required to possess a Declaration of Permission to Work. If an alien employee becomes a naturalized citizen, an oath must then be obtained and filed.

WHEN OATH MUST BE SIGNED--As required in Government Code Section 3102, all public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council must sign an oath or affirmation before entering upon the duties of their employment. For intermittent, temporary or emergency employments, an oath or affirmation may, at the discretion of the employing agency, be effective for all successive periods of employment which commence within one calendar year from the date of the oath.

OATH OF ALLEGIANCE (Type or print name of employee)—Then complete Part 3.

I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

WHERE OATHS ARE FILED--As required in Government Code Section 3105, all oaths for public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council, shall be filed in the official employee file within 30 days of the date the oath is executed. The oath is considered a public record.

FAILURE TO SIGN--As stated in Government Code Section 3107, no compensation or reimbursement for expenses incurred shall be paid to any public employee or any volunteer in any disaster council or emergency organization accredited by the California Emergency Council unless such public employee has taken and subscribed to the oath or affirmation.

PENALTIES (Government Code)

"3108. Every person who, while taking and subscribing to the oath or affirmation required by this chapter, states as true any material matter which he knows to be false, is guilty of perjury, and is punishable by imprisonment in the state prison not less than one nor more than 14 years."

PART 2—DECLARATION OF PERMISSION TO WORK
TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY

I am a lawful permanent resident alien of the United States. YES NO

If **NO**, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in this regard by the United States government to the appointing power.

PART 3—SIGNATURE AND CERTIFICATION (No fee may be charged for administering)
TO BE COMPLETED BY UNITED STATES CITIZENS AND LEGALLY EMPLOYED NONCITIZENS

EMPLOYEE'S SIGNATURE



STATE DEPARTMENT OR AGENCY

DIVISION/UNIT

Taken and subscribed before me this

_____ Day of _____

AUTHORIZED OFFICIAL'S SIGNATURE



AUTHORIZED OFFICIAL'S TITLE

(SEAL)

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	135.19
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,207.00
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.70
01-1621	POWER INDUSTRIES, INC			N		FUND TOTAL FOR VENDOR	319.68
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	15,800.64
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	2,634.45
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	132.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	5,036.02
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	636.60
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	8,863.51
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	3,788.53
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	789.13
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2431	CNH PRODUCTIVITY PLUS ACC			N		FUND TOTAL FOR VENDOR	869.18
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	245.86
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	60.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.76
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.15
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	170.47
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	61.51
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	993.00
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	147.50
01-2788	GHD			N		FUND TOTAL FOR VENDOR	3,333.40
01-2792	ADVANCED SECURITY SYSTEMS			N		FUND TOTAL FOR VENDOR	336.00
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	485.58
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	3,216.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	172.24
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	45.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	72.40
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	18.29
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	33.50
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	408.75
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	276.22
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	7,925.22
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	2,029.00
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	8,249.33
01-2988	DEPT. FORESTRY & FIRE PRO			N		FUND TOTAL FOR VENDOR	224.58
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,022.14
01-8	AT&T			N		FUND TOTAL FOR VENDOR	126.85
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	2,708.70
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	110.00
*** FUND TOTALS ***							74,072.58

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	284.92
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	135.23
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,480.00
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	241.69
01-1621	POWER INDUSTRIES, INC			N		FUND TOTAL FOR VENDOR	92.68
01-1659	WAGNER & BONSIGNORE			N		FUND TOTAL FOR VENDOR	1,050.00
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	15,800.63
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,300.06
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	132.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,230.56
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	636.59
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	4,565.57
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	789.13
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	167.57
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	60.50
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.76
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.14
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	170.46
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	61.50
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	273.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	1,383.61
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	147.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,755.21
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,200.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	312.50

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	172.23
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	45.00
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	72.39
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	18.29
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	33.50
01-2925	LIQUIVISION TECHNOLOGY IN			N		FUND TOTAL FOR VENDOR	5,252.64
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	408.75
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	304.76
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	2,029.00
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	8,249.33
01-2988	DEPT. FORESTRY & FIRE PRO			N		FUND TOTAL FOR VENDOR	224.58
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	1,022.13
01-8	AT&T			N		FUND TOTAL FOR VENDOR	126.85
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	9,680.98
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	110.00
*** FUND TOTALS ***							63,855.74

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#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-9	PACIFIC GAS & ELECTRIC CO			N	FUND TOTAL FOR VENDOR	149.89
*** FUND TOTALS ***						149.89
*** REPORT TOTALS ***			138,078.21			138,078.21

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	276.22
120 2088	SURVIVOR BENEFITS - PERS	8.62
120 2090	PERS PAYABLE	1,682.83
120 2091	FIT PAYABLE	1,863.87
120 2092	CIT PAYABLE	637.30
120 2093	SOCIAL SECURITY PAYABLE	15.19
120 2094	MEDICARE PAYABLE	370.07
120 2095	S D I PAYABLE	254.29
120 2099	DEFERRED COMP - 457 PLAN	312.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
120 5-00-5060	GASOLINE, OIL & FUEL	1,022.14
120 5-00-5061	VEHICLE MAINT	1,042.37
120 5-00-5092	POSTAGE & SHIPPING	659.50
120 5-00-5121	LEGAL SERVICES	2,074.00
120 5-00-5122	ENGINEERING SERVICES	3,333.40
120 5-00-5123	OTHER PROFESSIONAL SERVICES	8,249.33
120 5-00-5130	PRINTING & PUBLICATION	332.28
120 5-00-5145	EQUIPMENT RENTAL	211.44
120 5-00-5148	OPERATING SUPPLIES	7,968.12
120 5-00-5150	REPAIR & REPLACE	13,634.78
120 5-00-5155	MAINT BLDG & GROUNDS	427.08
120 5-00-5156	CUSTODIAL SERVICES	993.00
120 5-00-5157	SECURITY	468.00
120 5-00-5191	TELEPHONE	599.11
120 5-00-5192	ELECTRICITY	2,708.70
120 5-00-5193	OTHER UTILITIES	241.70
120 5-00-5194	IT SERVICES	503.75
120 5-00-5195	ENV/MONITORING	3,216.00
120 5-00-5312	TOOLS - FIELD	1,230.57

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#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5545	RECORDING FEES	57.25
120 5-10-5010	SALARIES & WAGES	187.21
120 5-10-5020	EMPLOYEE BENEFITS	5,090.13
120 5-10-5021	RETIREMENT BENEFITS	1,012.50
120 5-10-5090	OFFICE SUPPLIES	81.74
120 5-10-5170	TRAVEL MILEAGE	214.88
120 5-30-5010	SALARIES & WAGES	179.35
120 5-30-5020	EMPLOYEE BENEFITS	8,020.15
120 5-30-5021	RETIREMENT BENEFITS	1,084.58
120 5-40-5010	DIRECTORS COMPENSATION	18.76
120 5-40-5020	DIRECTOR BENEFITS	11.28
120 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
	** FUND TOTAL **	74,072.58
130 1052	ACCTS REC WATER USE	284.92
130 2075	AFLAC	304.76
130 2088	SURVIVOR BENEFITS - PERS	9.98
130 2090	PERS PAYABLE	2,002.21
130 2091	FIT PAYABLE	2,411.56
130 2092	CIT PAYABLE	855.28
130 2093	SOCIAL SECURITY PAYABLE	15.81
130 2094	MEDICARE PAYABLE	428.47
130 2095	S D I PAYABLE	294.57
130 2099	DEFERRED COMP - PLAN 457 PAYAB	312.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,175.55
130 5-00-5060	GASOLINE, OIL & FUEL	1,022.13
130 5-00-5061	VEHICLE MAINT	173.19
130 5-00-5092	POSTAGE & SHIPPING	659.50
130 5-00-5121	LEGAL SERVICES	2,074.00
130 5-00-5123	OTHER PROFESSIONAL SERVICES	8,249.33
130 5-00-5124	WATER RIGHTS	1,050.00
130 5-00-5130	PRINTING & PUBLICATION	332.27
130 5-00-5145	EQUIPMENT RENTAL	211.43
130 5-00-5148	OPERATING SUPPLIES	42.89
130 5-00-5150	REPAIR & REPLACE	8,566.41
130 5-00-5155	MAINT BLDG & GROUNDS	427.08
130 5-00-5156	CUSTODIAL SERVICES	273.00
130 5-00-5157	SECURITY	132.00
130 5-00-5191	TELEPHONE	599.11
130 5-00-5192	ELECTRICITY	9,680.98
130 5-00-5193	OTHER UTILITIES	241.69
130 5-00-5194	IT SERVICES	503.75
130 5-00-5195	ENV/MONITORING	1,200.00
130 5-00-5312	TOOLS - FIELD	1,230.56
130 5-00-5545	RECORDING FEES	57.25
130 5-10-5010	SALARIES & WAGES	187.22
130 5-10-5020	EMPLOYEE BENEFITS	5,090.13

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#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-10-5021	RETIREMENT BENEFITS	1,012.48
130 5-10-5090	OFFICE SUPPLIES	81.75
130 5-10-5170	TRAVEL MILEAGE	214.89
130 5-30-5010	SALARIES & WAGES	237.51
130 5-30-5020	EMPLOYEE BENEFITS	8,034.43
130 5-30-5021	RETIREMENT BENEFITS	1,540.90
130 5-40-5010	DIRECTORS COMPENSATION	19.49
130 5-40-5020	DIRECTOR BENEFITS	11.72
130 5-40-5030	DIRECTOR HEALTH BENEFITS	2,603.04
	** FUND TOTAL **	63,855.74
140 5-00-5192	ELECTRICITY	149.89
	** FUND TOTAL **	149.89

** TOTAL ** 138,078.21

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	2/01/2020 THRU 2/29/2020	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: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,765,252.36</u>	<u>105,992.45</u>	<u>2,189,300.01</u>	<u>575,952.35</u>	<u>79.17</u>
TOTAL REVENUES	<u>2,765,252.36</u>	<u>105,992.45</u>	<u>2,189,300.01</u>	<u>575,952.35</u>	<u>79.17</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	51,953.30	605,596.39	48,963.61	92.52
ADMINISTRATION	443,138.00	22,308.01	311,027.70	132,110.30	70.19
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	338,928.00	24,436.98	205,138.09	133,789.91	60.53
DIRECTORS	49,730.00	2,747.92	24,107.92	25,622.08	48.48
SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>2,345,113.22</u>	<u>101,446.21</u>	<u>2,003,787.51</u>	<u>341,325.71</u>	<u>85.45</u>
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	4,546.24	185,512.50	234,626.64	44.16

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	300.00	200.00	60.00
120-4036 DEVELOPER SEWER FEES	15,200.00	0.00	0.00	15,200.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	5,194.20	5,554.20 (	554.20)	111.08
120-4050 SALES OF RECLAIMED WATER	118,000.00	0.00	86,505.34	31,494.66	73.31
120-4111 COMM SEWER USE	36,959.00	0.00	23,924.68	13,034.32	64.73
120-4112 GOV'T SEWER USE	855.00	0.00	569.68	285.32	66.63
120-4116 SEWER USE CHARGES	1,167,934.00	98,448.91	787,387.35	380,546.65	67.42
120-4210 LATE FEE	20,000.00	2,260.07	15,617.36	4,382.64	78.09
120-4300 MISC INCOME	1,500.00	35.50	5,339.79 (	3,839.79)	355.99
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	1,083,419.00	0.00	948,419.00	135,000.00	87.54
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	53.77	1,497.25	2.75	99.82
120-4580 TRANSFERS IN	314,185.36	0.00	314,185.36	0.00	100.00
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	2,765,252.36	105,992.45	2,189,300.01	575,952.35	79.17
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120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	1.59	1.59 (	1.59)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.77	5,400.11	17,439.89	23.64
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	12,000.00	1,022.14	14,796.12 (	2,796.12)	123.30
120-5-00-5061 VEHICLE MAINT	15,000.00	1,042.37	17,621.19 (	2,621.19)	117.47
120-5-00-5062 TAXES & LIC	800.00	0.00	25.02	774.98	3.13
120-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,583.42	12,977.17	8,022.83	61.80
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	808.00	6,277.00	1,223.00	83.69
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	659.50	4,438.98	2,561.02	63.41
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	2,074.00	8,831.20 (	3,831.20)	176.62
120-5-00-5122 ENGINEERING SERVICES	27,000.00	3,333.40	13,180.90	13,819.10	48.82
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	8,249.33	69,949.46 (	39,949.46)	233.16
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	332.28	2,494.37	2,505.63	49.89
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 (	215.00)	215.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	211.44	2,544.00	2,456.00	50.88
120-5-00-5148 OPERATING SUPPLIES	40,000.00	7,968.12	43,090.75 (	3,090.75)	107.73
120-5-00-5150 REPAIR & REPLACE	142,000.00	13,634.78	111,940.08	30,059.92	78.83
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	427.08	7,392.89 (	1,892.89)	134.42
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	993.00	9,793.00	6,707.00	59.35
120-5-00-5157 SECURITY	5,000.00	468.00	779.16	4,220.84	15.58
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	36,222.02	8,777.98	80.49
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	599.11	6,562.59	2,937.41	69.08
120-5-00-5192 ELECTRICITY	60,000.00	2,708.70	44,411.18	15,588.82	74.02
120-5-00-5193 OTHER UTILITIES	2,600.00	241.70	1,694.18	905.82	65.16
120-5-00-5194 IT SERVICES	45,000.00	503.75	29,667.97	15,332.03	65.93
120-5-00-5195 ENV/MONITORING	32,000.00	3,216.00	22,518.00	9,482.00	70.37
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	1,822.00	178.00	91.10
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	536.23	763.77	41.25
120-5-00-5312 TOOLS - FIELD	1,500.00	1,230.57	1,230.57	269.43	82.04
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	0.00	120.04	3,379.96	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	57.25	185.75	64.25	74.30
120-5-00-5580 TRANSFERS OUT	0.00	0.00	45,144.00 (	45,144.00)	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	5,000.00	0.00	0.00	5,000.00	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	654,560.00	51,953.30	605,596.39	48,963.61	92.52

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	13,098.37	224,525.38	57,076.62	79.73
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	5,115.57	44,655.00	49,324.00	47.52
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	3,797.45	36,795.13	20,711.87	63.98
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	81.74	1,830.24	2,169.76	45.76
120-5-10-5170 TRAVEL MILEAGE	1,200.00	214.88	927.14	272.86	77.26
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	2,294.81	1,705.19	57.37
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	443,138.00	22,308.01	311,027.70	132,110.30	70.19

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
OFFICE
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-20-5010 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-20-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	12,547.31	127,049.48	88,100.52	59.05
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	8,020.15	42,946.96	25,307.04	62.92
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	3,869.52	33,278.30	13,445.70	71.22
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.50	450.50	74.97
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	90.00	1,410.00	6.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	393.07	606.93	39.31
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	30.78	469.22	6.16
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	24,436.98	205,138.09	133,789.91	60.53

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020120-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	263.76	1,948.52	1,051.48	64.95
120-5-40-5020 DIRECTOR BENEFITS	90.00	11.28	84.53	5.47	93.92
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.88	21,748.14	19,591.86	52.61
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	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	2,747.92	24,107.92	25,622.08	48.48

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-60-6001 PW LKHVA01	0.00	0.00	0.00	0.00	0.00
120-5-60-6002 PW LKHVB02	0.00	0.00	0.00	0.00	0.00
120-5-60-6003 PW LKHVA81	0.00	0.00	0.00	0.00	0.00
120-5-60-6004 PW LKHVB82	0.00	0.00	0.00	0.00	0.00
120-5-60-6005 PW LKHVF84	0.00	0.00	0.00	0.00	0.00
120-5-60-6006 PW LKHVF83	0.00	0.00	0.00	0.00	0.00
120-5-60-6007 RAINS 2019	657,757.22	0.00	657,757.22	0.00	100.00
TOTAL SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	2,345,113.22	101,446.21	2,003,787.51	341,325.71	85.45
REVENUES OVER/(UNDER) EXPENDITURES	420,139.14	4,546.24	185,512.50	234,626.64	44.16

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

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>2,256,021.80</u>	<u>51,034.41</u>	<u>1,539,988.28</u>	<u>716,033.52</u>	<u>68.26</u>
TOTAL REVENUES	<u>2,256,021.80</u>	<u>51,034.41</u>	<u>1,539,988.28</u>	<u>716,033.52</u>	<u>68.26</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	42,129.80	565,038.73	308,563.27	64.68
ADMINISTRATION	443,438.00	22,308.13	311,153.58	132,284.42	70.17
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	339,528.00	28,977.75	246,012.85	93,515.15	72.46
DIRECTORS	54,530.00	2,759.11	24,309.32	30,220.68	44.58
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>0.00</u>	<u>161,738.12</u>	<u>(2,750.12)</u>	<u>101.73</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>96,174.79</u>	<u>1,308,252.60</u>	<u>561,833.40</u>	<u>69.96</u>
REVENUES OVER/ (UNDER) EXPENDITURES	385,935.80	(45,140.38)	231,735.68	154,200.12	60.05

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	0.00	11,795.00	205.00	98.29
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	0.00	340.00	660.00	34.00
130-4040 LIEN RECORDING FEES	500.00	514.63	1,477.53 (	977.53)	295.51
130-4045 AVAILABILITY FEES	25,000.00	20,776.80	21,676.80	3,323.20	86.71
130-4110 COMM WATER USE	104,000.00 (	107,200.00)	68,444.77	35,555.23	65.81
130-4112 GOV'T WATER USE	6,000.00	0.00	3,779.91	2,220.09	63.00
130-4115 WATER USE	1,940,435.00	133,346.40	1,264,502.06	675,932.94	65.17
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	25,000.00	3,154.96	24,852.48	147.52	99.41
130-4215 RETURNED CHECK FEE	1,000.00	0.00	900.00	100.00	90.00
130-4300 MISC INCOME	2,000.00	0.55	2,296.29 (	296.29)	114.81
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4320 FEMA/CalOES Grants	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	441.07	2,936.64 (	936.64)	146.83
130-4580 TRANSFER IN	136,986.80	0.00	136,986.80	0.00	100.00
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	2,256,021.80	51,034.41	1,539,988.28	716,033.52	68.26

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	482.31 (	482.31)	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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	587.78	5,400.16	17,439.84	23.64
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	11,000.00	1,022.13	12,932.80 (	1,932.80)	117.57
130-5-00-5061 VEHICLE MAINT	24,292.00	173.19	5,852.80	18,439.20	24.09
130-5-00-5062 TAXES & LIC	1,200.00	0.00	25.02	1,174.98	2.09
130-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,583.45	12,654.67	8,345.33	60.26
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	3,232.00	23,441.00	559.00	97.67
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	659.50	4,438.93	1,561.07	73.98
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	2,074.00	8,403.70	1,596.30	84.04
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	290.00	59,710.00	0.48
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	8,249.33	47,222.20 (	7,222.20)	118.06
130-5-00-5124 WATER RIGHTS	70,000.00	1,050.00	4,885.49	65,114.51	6.98
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	332.27	2,494.33	5,005.67	33.26
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	35,000.00	211.43	4,119.17	30,880.83	11.77
130-5-00-5148 OPERATING SUPPLIES	5,000.00	42.89	3,569.75	1,430.25	71.40
130-5-00-5150 REPAIR & REPLACE	185,000.00	8,566.41	54,364.76	130,635.24	29.39
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	427.08	6,116.53	5,883.47	50.97
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	273.00	2,423.00	1,777.00	57.69
130-5-00-5157 SECURITY	5,000.00	132.00	443.15	4,556.85	8.86
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	599.11	6,584.49	2,915.51	69.31
130-5-00-5192 ELECTRICITY	150,000.00	9,680.98	103,735.91	46,264.09	69.16
130-5-00-5193 OTHER UTILITIES	2,200.00	241.69	1,694.11	505.89	77.01
130-5-00-5194 IT SERVICES	40,000.00	503.75	31,521.91	8,478.09	78.80
130-5-00-5195 ENV/MONITORING	20,000.00	1,200.00	10,482.00	9,518.00	52.41
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	0.00	30,103.15 (	103.15)	100.34
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	268.11	731.89	26.81
130-5-00-5312 TOOLS - FIELD	1,000.00	1,230.56	1,230.56 (	230.56)	123.06
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	0.00	120.02	2,379.98	4.80
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	3,450.00	5,550.00	38.33
130-5-00-5545 RECORDING FEES	100.00	57.25	185.75 (	85.75)	185.75
130-5-00-5580 TRANSFERS OUT	0.00	0.00	126,894.00 (	126,894.00)	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	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	42,129.80	565,038.73	308,563.27	64.68

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

130-WATER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	13,098.50	224,185.17	57,416.83	79.61
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	5,115.56	44,654.74	49,324.26	47.52
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	3,797.43	36,756.20	20,750.80	63.92
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	81.75	1,830.11	2,169.89	45.75
130-5-10-5170 TRAVEL MILEAGE	2,000.00	214.89	1,432.56	567.44	71.63
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	0.00	2,294.80	1,705.20	57.37
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	443,438.00	22,308.13	311,153.58	132,284.42	70.17

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

130-WATER ENTERPRISE FUND
OFFICE
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-20-5010 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-20-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020130-WATER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	16,617.48	163,817.44	51,332.56	76.14
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	8,034.43	42,596.48	25,657.52	62.41
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,325.84	37,638.83	9,085.17	80.56
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	0.00	1,349.48	450.52	74.97
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	393.04	606.96	39.30
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	27.58	1,972.42	1.38
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	339,528.00	28,977.75	246,012.85	93,515.15	72.46

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

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	274.49	2,142.18	857.82	71.41
130-5-40-5020 DIRECTOR BENEFITIS	90.00	11.72	92.57 (	2.57)	102.86
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	2,472.90	21,747.84	19,592.16	52.61
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	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	2,759.11	24,309.32	30,220.68	44.58

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	9,507.45 (	9,507.45)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	0.00	161,738.12 (	2,750.12)	101.73
TOTAL EXPENDITURES	1,870,086.00	96,174.79	1,308,252.60	561,833.40	69.96
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80 (	45,140.38)	231,735.68	154,200.12	60.05

*** END OF REPORT ***



**Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of February 29, 2020
(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	\$ 477,400.77	\$ 433,942.20	\$ 618,960.01	\$ 176,000.59	\$ 1,706,303.57
Cash Receipts					
Utility Billing Deposits	233,957.92	-	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	188,681.27	-	158.35	
Total Cash Receipts	\$ 233,957.92	\$ 188,681.27	\$ -	\$ 176,158.94	
Cash Disbursements					
Accounts Payable Checks issued	119,896.62	-	-	-	
Electronic Fund/Bank Draft Disbursements	37,128.83	-	-	-	
Payroll Checks issued - net	42,980.04	-	-	-	
Bank Fees	3,166.87	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 203,172.36	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	7,755.00	-	-	-	
Transfers Out	-	7,755.00	-	-	
Total Transfers Between Accounts	\$ 7,755.00	\$ 7,755.00	\$ -	\$ -	
Ending Balances in General Ledger	\$ 508,186.33	\$ 614,868.47	\$ 618,960.01	\$ 176,158.94	\$ 1,918,173.75
Reconciling Adjustments to Financial Institutions [2]					
Financial Institution Ending Balances	\$ 525,956.40	\$ 614,868.47	\$ 618,960.01	\$ 176,158.94	\$ 1,935,943.82

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	137,390.01	66,441.04	71,496.00	-	275,327.05
130 Water Operating	195,403.03	183,138.94	106,549.33	-	485,091.30
140 Flood Enterprise	(47.42)	-	-	-	(47.42)
215 2016 Sewer Refinancing Bond	-	239,234.83	93,504.36	176,158.94	508,898.13
218 2002 CIEDB Loan	(23,076.06)	-	12,232.46	-	(10,843.60)
219 2012 USDA Solar COP	0.23	14,742.83	870.54	-	15,613.60
313 Wastewater Operating Reserve	4,026.56	22,804.42	58,239.60	-	85,070.58
314 Wastewater CIP	22,572.00	(7,858.78)	94,167.54	-	108,880.76
319 2012 USDA Solar COP Reserve	-	31,296.25	-	-	31,296.25
320 Water CIP	74,439.05	3.07	-	-	74,442.12
325 Water Operating Reserve	97,478.93	-	-	-	97,478.93
350 2002 CIEDB Loan Reserve	-	-	181,900.18	-	181,900.18
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,065.87	-	-	65,065.87
Total Ending Balances in General Ledger	\$ 508,186.33	\$ 614,868.47	\$ 618,960.01	\$ 176,158.94	\$ 1,918,173.75

[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: 2/01/2020 THRU 2/29/2020
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	2/04/2020	BANK-DRAFT	020420	EDD 4TH QTR RECONCILE	1.59CR	CLEARED	G	2/04/2020
1010	2/12/2020	BANK-DRAFT	021220	EDD ADJ 4 QTR	50.87CR	CLEARED	G	2/12/2020
1010	2/14/2020	BANK-DRAFT	000420	STATE OF CALIFORNIA EDD	1,481.75CR	CLEARED	A	2/18/2020
1010	2/14/2020	BANK-DRAFT	000421	US DEPARTMENT OF THE TREASURY	3,021.15CR	CLEARED	A	2/18/2020
1010	2/14/2020	BANK-DRAFT	000422	CALIFORNIA PUBLIC EMPLOYEES RE	4,177.05CR	CLEARED	A	2/19/2020
1010	2/14/2020	BANK-DRAFT	000423	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	2/18/2020
1010	2/14/2020	BANK-DRAFT	000424	AFLAC	290.49CR	OUTSTND	A	0/00/0000
1010	2/24/2020	BANK-DRAFT	022120	CalPERS UAL 26384 February	155.90CR	CLEARED	G	2/26/2020
1010	2/24/2020	BANK-DRAFT	022420	CalPERS UAL 1739 February	10,983.88CR	CLEARED	G	2/26/2020
1010	2/28/2020	BANK-DRAFT	000425	STATE OF CALIFORNIA EDD	1,205.25CR	CLEARED	A	2/29/2020
1010	2/28/2020	BANK-DRAFT	000426	US DEPARTMENT OF THE TREASURY	2,913.36CR	CLEARED	A	2/29/2020
1010	2/28/2020	BANK-DRAFT	000427	CALIFORNIA PUBLIC EMPLOYEES RE	4,177.05CR	CLEARED	A	3/02/2020
1010	2/28/2020	BANK-DRAFT	000428	NATIONWIDE RETIREMENT SOLUTION	312.50CR	CLEARED	A	2/29/2020
1010	2/28/2020	BANK-DRAFT	000429	AFLAC	290.49CR	OUTSTND	A	0/00/0000

CHECK:								
ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
1010	2/07/2020	CHECK	037051	ALPHA ANALYTICAL LABORATORIES	1,016.00CR	CLEARED	A	2/12/2020
1010	2/07/2020	CHECK	037052	VOID CHECK	0.00	CLEARED	A	2/13/2020
1010	2/07/2020	CHECK	037053	APPLIED TECHNOLOGY SOLUTIONS	817.50CR	CLEARED	A	2/18/2020
1010	2/07/2020	CHECK	037054	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	2/18/2020
1010	2/07/2020	CHECK	037055	BARTLEY PUMP, INC.	61.70CR	CLEARED	A	2/13/2020
1010	2/07/2020	CHECK	037056	CNH PRODUCTIVITY PLUS ACCT	869.18CR	CLEARED	A	2/18/2020
1010	2/07/2020	CHECK	037057	GHD	3,333.40CR	CLEARED	A	2/18/2020
1010	2/07/2020	CHECK	037058	HARDESTER'S MARKETS & HARDWARE	413.43CR	CLEARED	A	2/12/2020
1010	2/07/2020	CHECK	037059	LIQUIVISION TECHNOLOGY INC.	5,252.64CR	CLEARED	A	2/18/2020
1010	2/07/2020	CHECK	037060	PACE SUPPLY CORP	279.49CR	CLEARED	A	2/13/2020
1010	2/07/2020	CHECK	037061	RAY MORGAN COMPANY	36.58CR	CLEARED	A	2/14/2020
1010	2/07/2020	CHECK	037062	REDWOOD COAST FUELS	820.57CR	CLEARED	A	2/11/2020
1010	2/07/2020	CHECK	037063	SPECIAL DISTRICT RISK MANAGEME	31,145.70CR	CLEARED	A	2/12/2020
1010	2/07/2020	CHECK	037064	U S POSTMASTER	220.00CR	CLEARED	A	2/14/2020
1010	2/07/2020	CHECK	037065	USA BLUE BOOK	546.40CR	CLEARED	A	2/19/2020
1010	2/07/2020	CHECK	037066	LEISTER, IVAN	9.71CR	OUTSTND	A	0/00/0000
1010	2/07/2020	CHECK	037067	WATSON, RICHARD	44.59CR	CLEARED	A	2/19/2020
1010	2/07/2020	CHECK	037068	WATSON, JAMES	6.71CR	CLEARED	A	2/27/2020
1010	2/14/2020	CHECK	037069	SOUTH LAKE REFUSE COMPANY	483.39CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037070	POWER INDUSTRIES, INC	412.36CR	CLEARED	A	2/18/2020
1010	2/14/2020	CHECK	037071	ACWA/JPIA	1,273.19CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037072	BARTLEY PUMP, INC.	8,801.81CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037073	DATAPROSE	1,578.26CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037074	OFFICE DEPOT	123.01CR	CLEARED	A	2/24/2020
1010	2/14/2020	CHECK	037075	PACE SUPPLY CORP	1,104.12CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037076	ST HELENA HOSPITAL dba JOBCARE	295.00CR	CLEARED	A	2/19/2020
1010	2/14/2020	CHECK	037077	ALPHA ANALYTICAL LABORATORIES	321.00CR	CLEARED	A	2/20/2020
1010	2/14/2020	CHECK	037078	GARDENS BY JILLIAN	200.00CR	CLEARED	A	2/20/2020

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

CHECK DATE: 2/01/2020 THRU 2/29/2020
 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	2/14/2020	CHECK	037079	MIDDLETOWN COPY & PRINT	144.79CR	CLEARED	A	3/05/2020	
1010	2/14/2020	CHECK	037080	FOSTER MORRISON CONSULTING, LT	16,498.66CR	CLEARED	A	2/19/2020	
1010	2/14/2020	CHECK	037081	AT&T	253.70CR	CLEARED	A	2/19/2020	
***	1010	2/14/2020	CHECK	037083	HEWETT, BARBARA	71.23CR	CLEARED	A	3/02/2020
1010	2/14/2020	CHECK	037084	JIMINEZ, SANDRA	6.80CR	OUTSTND	A	0/00/0000	
1010	2/21/2020	CHECK	037085	JAKUBOWSKA, JUSTYNA	3.17CR	CLEARED	A	2/26/2020	
1010	2/21/2020	CHECK	037086	KABACY, KRISTA	47.44CR	CLEARED	A	3/06/2020	
1010	2/21/2020	CHECK	037087	TAYLOR, MICHELE	35.08CR	CLEARED	A	2/25/2020	
1010	2/21/2020	CHECK	037088	WILLIAMS, BETTY JO	1.33CR	OUTSTND	A	0/00/0000	
1010	2/21/2020	CHECK	037089	WILSON, GARY & BREND	3.10CR	CLEARED	A	3/10/2020	
1010	2/21/2020	CHECK	037090	WOLF, ANDREW III	37.35CR	CLEARED	A	2/25/2020	
1010	2/21/2020	CHECK	037091	ADVANCED ELECTRONIC SECURITY S	264.00CR	CLEARED	A	3/02/2020	
1010	2/21/2020	CHECK	037092	ALPHA ANALYTICAL LABORATORIES	2,644.00CR	CLEARED	A	2/26/2020	
1010	2/21/2020	CHECK	037093	VOID CHECK	0.00	CLEARED	A	2/24/2020	
1010	2/21/2020	CHECK	037094	B & G TIRES OF MIDDLETOWN	340.93CR	CLEARED	A	2/28/2020	
1010	2/21/2020	CHECK	037095	BOLD POLISNER MADDOW NELSON &	90.00CR	CLEARED	A	2/26/2020	
1010	2/21/2020	CHECK	037096	CARDMEMBER SERVICE	2,240.79CR	CLEARED	A	2/26/2020	
1010	2/21/2020	CHECK	037097	DEPT. FORESTRY & FIRE PROTECTI	449.16CR	CLEARED	A	2/27/2020	
1010	2/21/2020	CHECK	037098	JENFITCH, LLC	7,925.22CR	CLEARED	A	2/25/2020	
1010	2/21/2020	CHECK	037099	MICHELLE HAMILTON	1,266.00CR	CLEARED	A	2/24/2020	
1010	2/21/2020	CHECK	037100	PETTY CASH REIMBURSEMENT	270.42CR	CLEARED	A	2/21/2020	
1010	2/21/2020	CHECK	037101	REDWOOD COAST FUELS	1,223.70CR	CLEARED	A	2/24/2020	
1010	2/21/2020	CHECK	037102	RICOH USA, INC.	386.29CR	CLEARED	A	2/27/2020	
1010	2/21/2020	CHECK	037103	USA BLUE BOOK	5,720.18CR	CLEARED	A	3/02/2020	
1010	2/21/2020	CHECK	037104	VERIZON WIRELESS	877.52CR	CLEARED	A	2/25/2020	
1010	2/21/2020	CHECK	037105	WAGNER & BONSIGNORE	1,050.00CR	CLEARED	A	2/28/2020	
1010	2/21/2020	CHECK	037106	WILEY PRICE & RADULOVICH, LLP	4,058.00CR	CLEARED	A	2/26/2020	
1010	2/28/2020	CHECK	037107	ADVANCED SECURITY SYSTEMS SANT	336.00CR	CLEARED	A	3/09/2020	
1010	2/28/2020	CHECK	037108	ALPHA ANALYTICAL LABORATORIES	435.00CR	CLEARED	A	3/06/2020	
1010	2/28/2020	CHECK	037109	ALYSSA GORDON	344.47CR	CLEARED	A	3/03/2020	
1010	2/28/2020	CHECK	037110	AT&T MOBILITY	67.00CR	CLEARED	A	3/10/2020	
1010	2/28/2020	CHECK	037111	PACIFIC GAS & ELECTRIC COMPANY	12,539.57CR	CLEARED	A	3/06/2020	
1010	2/28/2020	CHECK	037112	SPECIAL DISTRICT RISK MANAGEME	455.57CR	CLEARED	A	3/09/2020	
1010	2/28/2020	CHECK	037113	TYLER TECHNOLOGY	121.00CR	CLEARED	A	3/06/2020	
1010	2/28/2020	CHECK	037114	WELLS, MORGEN	18.41CR	CLEARED	A	3/10/2020	
DEPOSIT:									
1010	2/03/2020	DEPOSIT		CREDIT CARD 2/03/2020	785.23	CLEARED	C	2/04/2020	
1010	2/03/2020	DEPOSIT	000001	CREDIT CARD 2/03/2020	6,023.28	CLEARED	C	2/03/2020	
1010	2/03/2020	DEPOSIT	000002	CREDIT CARD 2/03/2020	1,799.21	CLEARED	C	2/05/2020	
1010	2/03/2020	DEPOSIT	000003	REGULAR DAILY POST 2/03/2020	3,009.49	CLEARED	C	2/04/2020	
1010	2/03/2020	DEPOSIT	020320	DEPOSIT FROM FUND 219-1130	7,755.00	CLEARED	G	2/05/2020	
1010	2/04/2020	DEPOSIT		CREDIT CARD 2/04/2020	2,529.24	CLEARED	C	2/05/2020	
1010	2/04/2020	DEPOSIT	000001	CREDIT CARD 2/04/2020	1,502.15	CLEARED	C	2/07/2020	

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

CHECK DATE: 2/01/2020 THRU 2/29/2020
 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	2/04/2020	DEPOSIT	000002	REGULAR DAILY POST 2/04/2020	1,820.10	CLEARED	C	2/05/2020
1010	2/05/2020	DEPOSIT		CREDIT CARD 2/05/2020	2,040.73	CLEARED	C	2/07/2020
1010	2/05/2020	DEPOSIT	000001	CREDIT CARD 2/05/2020	1,485.12	CLEARED	C	2/10/2020
1010	2/05/2020	DEPOSIT	000002	REGULAR DAILY POST 2/05/2020	2,534.77	CLEARED	C	2/06/2020
1010	2/06/2020	DEPOSIT		CREDIT CARD 2/06/2020	2,388.56	CLEARED	C	2/10/2020
1010	2/06/2020	DEPOSIT	000001	CREDIT CARD 2/06/2020	1,164.12	CLEARED	C	2/11/2020
1010	2/06/2020	DEPOSIT	000002	REGULAR DAILY POST 2/06/2020	4,327.20	CLEARED	C	2/07/2020
1010	2/07/2020	DEPOSIT		CREDIT CARD 2/07/2020	924.75	CLEARED	C	2/11/2020
1010	2/07/2020	DEPOSIT	000001	CREDIT CARD 2/07/2020	1,565.12	CLEARED	C	2/11/2020
1010	2/07/2020	DEPOSIT	000002	REGULAR DAILY POST 2/07/2020	7,593.64	CLEARED	C	2/10/2020
1010	2/10/2020	DEPOSIT		CREDIT CARD 2/10/2020	2,958.83	CLEARED	C	2/11/2020
1010	2/10/2020	DEPOSIT	000001	CREDIT CARD 2/10/2020	1,609.52	CLEARED	C	2/11/2020
1010	2/10/2020	DEPOSIT	000002	CREDIT CARD 2/10/2020	913.56	CLEARED	C	2/12/2020
1010	2/10/2020	DEPOSIT	000003	CREDIT CARD 2/10/2020	1,676.32	CLEARED	C	2/13/2020
1010	2/10/2020	DEPOSIT	000004	REGULAR DAILY POST 2/10/2020	13,275.82	CLEARED	C	2/11/2020
1010	2/11/2020	DEPOSIT		CREDIT CARD 2/11/2020	2,446.66	CLEARED	C	2/13/2020
1010	2/11/2020	DEPOSIT	000001	CREDIT CARD 2/11/2020	2,988.54	CLEARED	C	2/14/2020
1010	2/11/2020	DEPOSIT	000002	REGULAR DAILY POST 2/11/2020	1,547.56	CLEARED	C	2/12/2020
1010	2/12/2020	DEPOSIT		CREDIT CARD 2/12/2020	1,004.04	CLEARED	C	2/14/2020
1010	2/12/2020	DEPOSIT	000001	CREDIT CARD 2/12/2020	1,210.61	CLEARED	C	2/18/2020
1010	2/12/2020	DEPOSIT	000002	REGULAR DAILY POST 2/12/2020	6,496.84	CLEARED	C	2/14/2020
1010	2/13/2020	DEPOSIT		CREDIT CARD 2/13/2020	1,993.15	CLEARED	C	2/18/2020
1010	2/13/2020	DEPOSIT	000001	CREDIT CARD 2/13/2020	1,387.12	CLEARED	C	2/19/2020
1010	2/13/2020	DEPOSIT	000002	REGULAR DAILY POST 2/13/2020	4,583.26	CLEARED	C	2/14/2020
1010	2/14/2020	DEPOSIT		CREDIT CARD 2/14/2020	1,725.71	CLEARED	C	2/19/2020
1010	2/14/2020	DEPOSIT	000001	CREDIT CARD 2/14/2020	3,142.83	CLEARED	C	2/19/2020
1010	2/14/2020	DEPOSIT	000002	REGULAR DAILY POST 2/14/2020	3,056.59	CLEARED	C	2/18/2020
1010	2/15/2020	DEPOSIT		CREDIT CARD 2/15/2020	2,889.66	CLEARED	C	2/19/2020
1010	2/15/2020	DEPOSIT	000001	CREDIT CARD 2/15/2020	2,303.51	CLEARED	C	2/24/2020
1010	2/16/2020	DEPOSIT		CREDIT CARD 2/16/2020	5,250.04	CLEARED	C	2/19/2020
1010	2/16/2020	DEPOSIT	000001	CREDIT CARD 2/16/2020	721.75	CLEARED	C	2/24/2020
1010	2/17/2020	DEPOSIT		CREDIT CARD 2/17/2020	2,084.18	CLEARED	C	2/19/2020
1010	2/18/2020	DEPOSIT		CREDIT CARD 2/18/2020	2,869.22	CLEARED	C	2/20/2020
1010	2/18/2020	DEPOSIT	000001	CREDIT CARD 2/18/2020	3,660.76	CLEARED	C	2/21/2020
1010	2/18/2020	DEPOSIT	000002	REGULAR DAILY POST 2/18/2020	14,986.68	CLEARED	C	2/19/2020
1010	2/18/2020	DEPOSIT	000003	DRAFT POSTING	11,027.96	CLEARED	U	2/19/2020
1010	2/19/2020	DEPOSIT		CREDIT CARD 2/19/2020	2,135.17	CLEARED	C	2/21/2020
1010	2/19/2020	DEPOSIT	000001	CREDIT CARD 2/19/2020	4,430.54	CLEARED	C	2/21/2020
1010	2/19/2020	DEPOSIT	000002	REGULAR DAILY POST 2/19/2020	11,020.87	CLEARED	C	2/20/2020
1010	2/20/2020	DEPOSIT		CREDIT CARD 2/20/2020	4,451.64	CLEARED	C	2/24/2020
1010	2/20/2020	DEPOSIT	000001	CREDIT CARD 2/20/2020	6,556.73	CLEARED	C	2/24/2020
1010	2/20/2020	DEPOSIT	000002	CREDIT CARD 2/20/2020	6,995.28	CLEARED	C	2/24/2020
1010	2/20/2020	DEPOSIT	000003	REGULAR DAILY POST 2/20/2020	11,038.49	CLEARED	C	2/21/2020
1010	2/20/2020	DEPOSIT	000004	CREDIT CARD 2/20/2020	120.84	CLEARED	C	2/24/2020

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

CHECK DATE: 2/01/2020 THRU 2/29/2020
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	2/20/2020	DEPOSIT	000005	CC DRAFT POSTING	15,034.05	CLEARED	U	2/21/2020
1010	2/21/2020	DEPOSIT		CREDIT CARD 2/21/2020	987.25	CLEARED	C	2/24/2020
1010	2/21/2020	DEPOSIT	000001	CREDIT CARD 2/21/2020	2,378.24	CLEARED	C	2/24/2020
1010	2/21/2020	DEPOSIT	000002	REGULAR DAILY POST 2/21/2020	1,375.67	CLEARED	C	2/24/2020
1010	2/24/2020	DEPOSIT		CREDIT CARD 2/24/2020	694.46	CLEARED	C	2/26/2020
1010	2/24/2020	DEPOSIT	000001	CREDIT CARD 2/24/2020	1,334.55	CLEARED	C	2/27/2020
1010	2/24/2020	DEPOSIT	000002	REGULAR DAILY POST 2/24/2020	3,273.28	CLEARED	C	2/25/2020
1010	2/25/2020	DEPOSIT		CREDIT CARD 2/25/2020	1,292.85	CLEARED	C	2/27/2020
1010	2/25/2020	DEPOSIT	000001	CREDIT CARD 2/25/2020	511.11	CLEARED	C	2/28/2020
1010	2/25/2020	DEPOSIT	000002	REGULAR DAILY POST 2/25/2020	1,457.89	CLEARED	C	2/26/2020
1010	2/26/2020	DEPOSIT		CREDIT CARD 2/26/2020	679.09	CLEARED	C	2/28/2020
1010	2/26/2020	DEPOSIT	000001	CREDIT CARD 2/26/2020	983.31	CLEARED	C	2/29/2020
1010	2/26/2020	DEPOSIT	000002	REGULAR DAILY POST 2/26/2020	431.87	CLEARED	C	2/27/2020
1010	2/27/2020	DEPOSIT		CREDIT CARD 2/27/2020	584.37	CLEARED	C	2/29/2020
1010	2/27/2020	DEPOSIT	000001	CREDIT CARD 2/27/2020	626.27	CLEARED	C	3/02/2020
1010	2/27/2020	DEPOSIT	000002	REGULAR DAILY POST 2/27/2020	936.19	CLEARED	C	2/28/2020
1010	2/28/2020	DEPOSIT		CREDIT CARD 2/28/2020	554.45	CLEARED	C	3/02/2020
1010	2/28/2020	DEPOSIT	000001	CREDIT CARD 2/28/2020	2,580.21	CLEARED	C	3/02/2020
1010	2/28/2020	DEPOSIT	000002	REGULAR DAILY POST 2/28/2020	1,100.53	CLEARED	C	3/02/2020
1010	2/28/2020	DEPOSIT	000003	CREDIT CARD 2/28/2020	2,333.19	CLEARED	C	3/02/2020
1010	2/29/2020	DEPOSIT		CREDIT CARD 2/29/2020	1,001.10	CLEARED	C	3/02/2020
EFT:								
1010	2/05/2020	EFT	020320	USDA SOLAR INTEREST PMT	7,755.00CR	CLEARED	G	2/06/2020
MISCELLANEOUS:								
1010	2/14/2020	MISC.		PAYROLL DIRECT DEPOSIT	20,121.44CR	CLEARED	P	2/14/2020
1010	2/28/2020	MISC.		PAYROLL DIRECT DEPOSIT	22,858.60CR	CLEARED	P	2/28/2020
SERVICE CHARGE:								
1010	2/03/2020	SERV-CHG		MERCHANT FEE 25	1,002.77CR	CLEARED	G	2/03/2020
1010	2/03/2020	SERV-CHG	000001	MERCHANT FEE 29	390.76CR	CLEARED	G	2/03/2020
1010	2/03/2020	SERV-CHG	999999	MERCHANT FEE 27	1,475.73CR	CLEARED	G	2/03/2020
1010	2/18/2020	SERV-CHG		Analysis Fees January 2020	297.61CR	CLEARED	G	2/19/2020
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	119,896.62CR		
				DEPOSIT	TOTAL:	233,957.92		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	42,980.04CR		
				SERVICE CHARGE	TOTAL:	3,166.87CR		
				EFT	TOTAL:	7,755.00CR		
				BANK-DRAFT	TOTAL:	29,373.83CR		

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

CHECK DATE: 2/01/2020 THRU 2/29/2020
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:				119,896.62CR
				DEPOSIT	TOTAL:				233,957.92
				INTEREST	TOTAL:				0.00
				MISCELLANEOUS	TOTAL:				42,980.04CR
				SERVICE CHARGE	TOTAL:				3,166.87CR
				EFT	TOTAL:				7,755.00CR
				BANK-DRAFT	TOTAL:				29,373.83CR



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

FEBRUARY 2020

SEWER CIP/OP EXPENSES	FUND	Budget	Year to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	18,545
IT Upgrades	313	5,000	4,160
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	-
Chlorine tank auto shutoff	314	32,000	-
SCADA	712	30,000	-
Chlorine Disinfection Facility	314	45,000	-
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 257,831

SEWER CIP/OP REVENUE TRANSFERS	FUND	Budgeted Transfers In	Year to Date Transfer In
Sewer Op Reserve (3%)	313	45,147	22,572
FEMA/CalOES	313		-
Sewer CIP (3%)	314	45,147	22,572
FEMA/CalOES	314		-
Total		\$ 90,294	\$ 45,144.00

WATER CIP/OP EXPENSES	FUND	Budget	Year to Date Actual
Unit 9 Tank Replacement 1,700,000 (*1)	320/325/130	220,000	-
AMI	320/325/130	100,000	-
Vac Truck (40%)	320	134,000	133,417
Repair Water Main Line	320	200,000	2,712
IT Upgrades	320	5,000	4,160
Total		\$ 659,000	\$ -

WATER CIP/OP REVENUE TRANSFERS	FUND	Budgeted Transfer In	Yr to Date Transfer In
Water CIP (8%)	320	148,243	74,118
Water OP Reserve Fund (5%)	325	105,548	52,776
Total		\$ 253,792	\$ 126,894



MEMO

To: Board of Directors

From: Trish Wilkinson, Full Charge Bookkeeper

Date: March 11, 2020

RE: Office & Administrative Staff Overtime Monthly Report

February 2020

Overtime:

Administrative Assistant: - hours

Water Resources Specialist: - hours

Full Charge Bookkeeper: - hours

Senior Accounts Representative: - hours

Accounts Representative: - hours

Total Overtime: 0.00 hours



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2019 - 2020 BUDGET

FEBRUARY 2020

DEBT SERVICE REVENUE		FUND	BUDGET AMOUNT	
1)	1995-2 BOND - TAX ASSESSMENT	215	\$	298,541
2)	CIEDB LOAN - FUND 130	218		171,064
3)	USDA RUS LOAN (SOLAR) - FUND 120	219		32,258
TOTAL REVENUE			\$	501,862

DEBT SERVICE EXPENDITURE			BUDGET AMOUNT	PAID TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 179,000	179,000
	1995-2 BOND REDEMPTION (INTEREST)	215	105,272	105,272
	BOND ADMINISTRATION (ANNUAL FEE)	215	6,585	2,810
	COUNTY COLLECTION FEES	215	3,414	4,040
	CSD ADMIN COSTS	215	4,270	4,270
			\$ 298,541	\$ 295,393
2)	CIEDB (PRINCIPAL)	218	106,363	106,363
	CIEDB (INTEREST)	218	59,566	59,567
	CIEDB (ANNUAL FEE)	218	5,135	5,135
			171,064	171,065
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 16,500	16,500
	USDA RUS LOAN (INTEREST)	219	15,758	15,758
			\$ 32,258	\$ 32,258
TOTAL DEBT SERVICE			501,862	498,716

MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 03/11/2020

RE: Senior Account Representative's Monthly Report

Monthly Billing 02/28/2020

Mailed statements: 2,139

Electronic statements: 484

The statement "SPECIAL MESSAGE"

LOSS OF WATER DUE TO POWER OUTAGES: For more information go to:

<https://www.hvlcsd.org/emergency-generator-update>

Sin agua debido al corte de energía:

para obtener más información vaya a:

<https://www.hvlcsd.org/emergency-generator-update>

Delinquent Billing 02/21/2020

Delinquent statements for February bills:

Mailed statements: 507

Electronic statements: 73

As of 03/11/2020 there are 260 past due accounts

Courtesy Notification

No Courtesy notices delivered due to SB998 law

No Electronic notices due to SB998 law

Phone Notification

No Phone notifications due to SB998 law

Lock Offs

No Lock Offs due to SB998 law



Hidden Valley Lake Community Services District

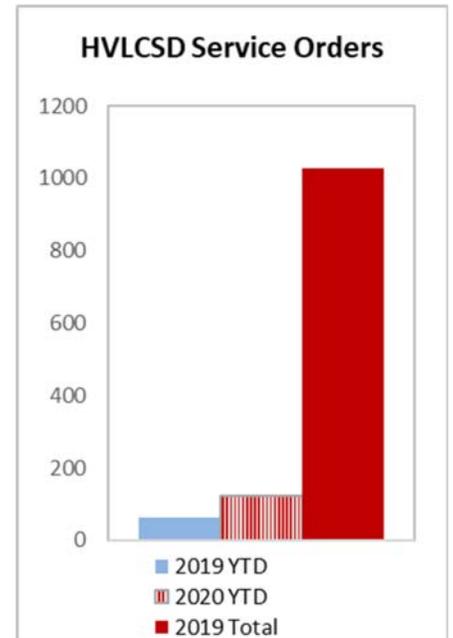
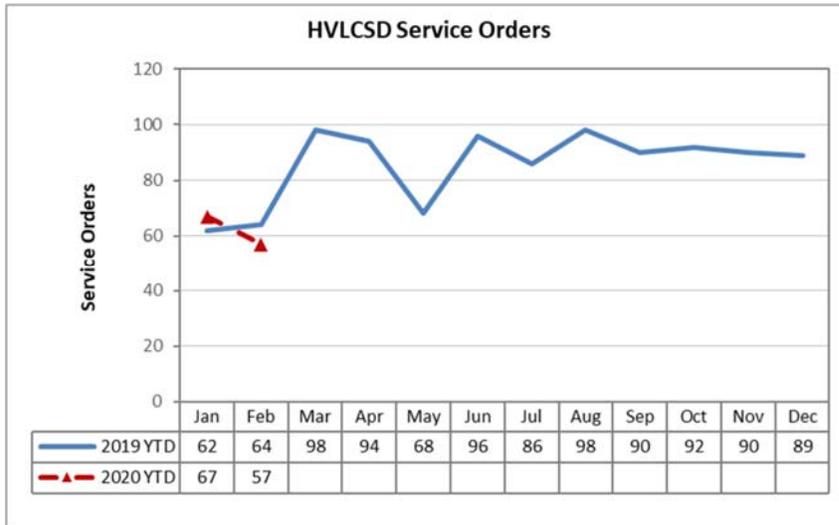
February 2020 Report

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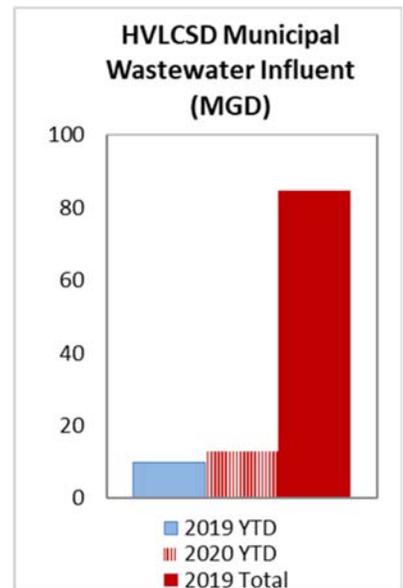
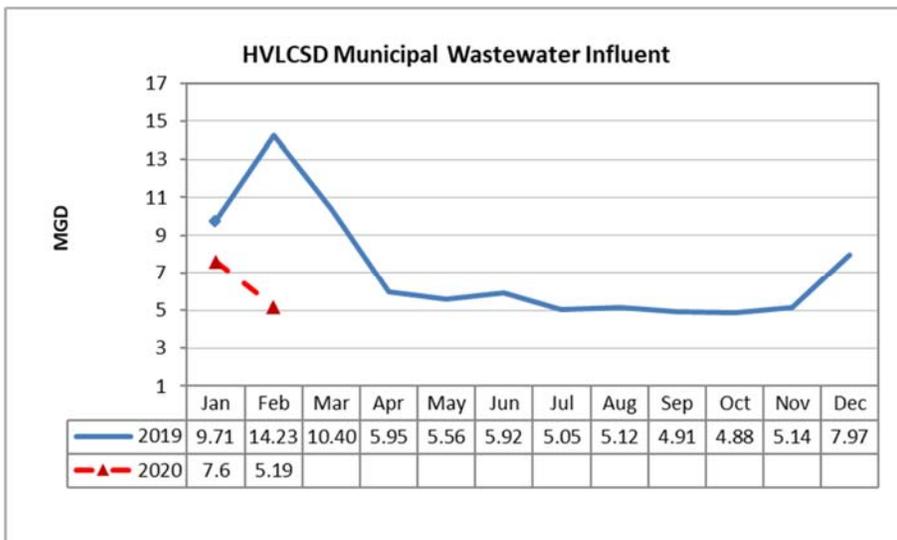
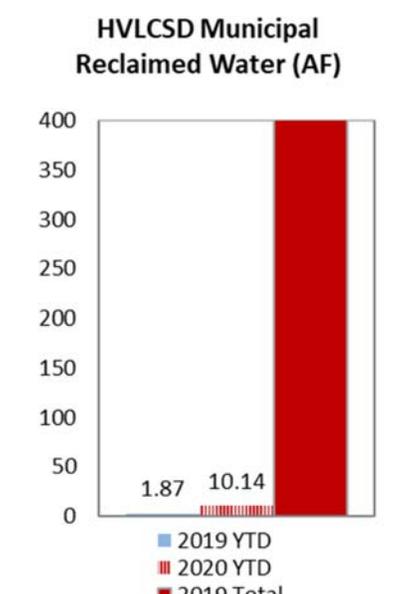
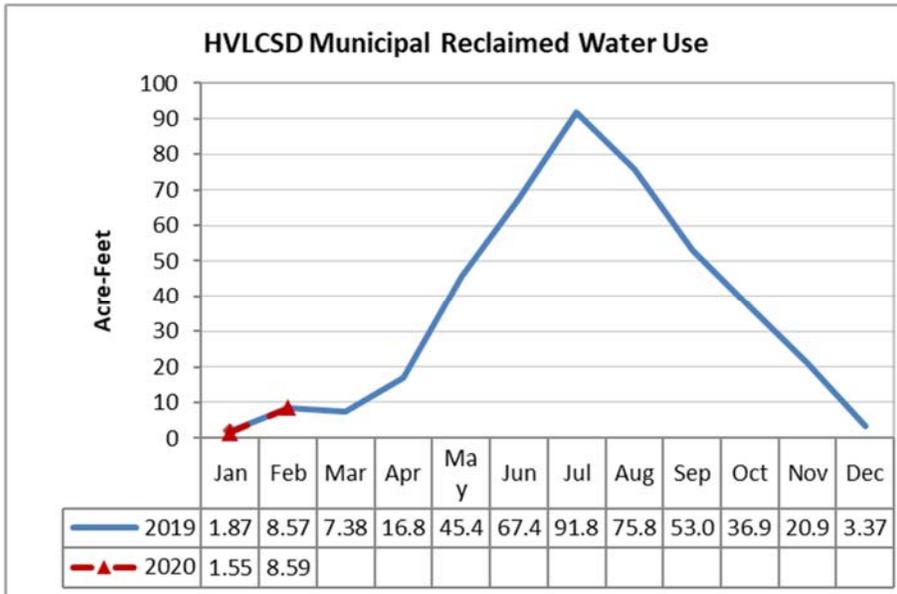
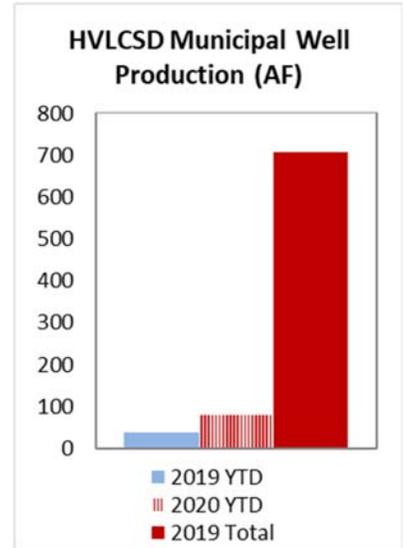
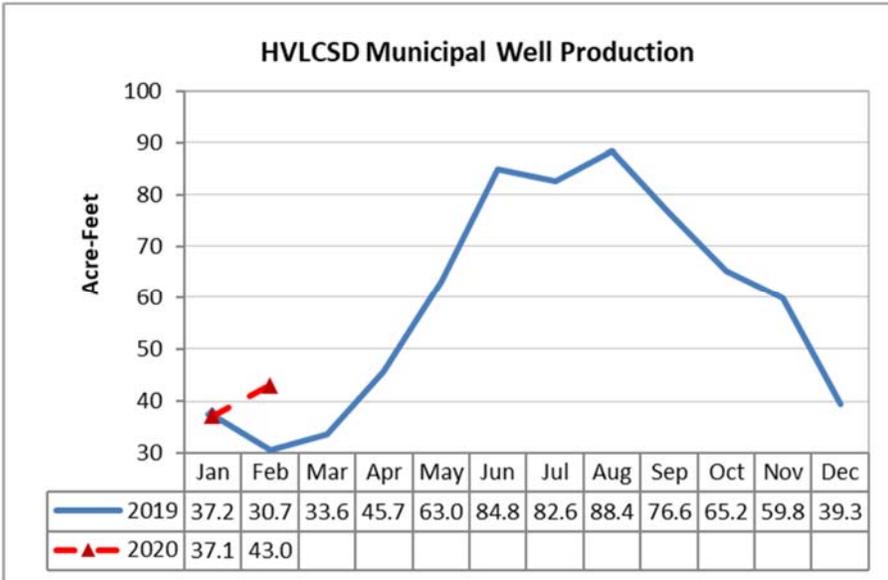
Water Connections:		Sewer Connections:	
New (February)	0	New (February)	0
Residential (January)	2447	Residential (January)	1465
Commercial & Govt (January)	39	Commercial & Govt (January)	16
Total (February) :	2486		1481

Rainfall		
<i>This month</i>	<i>Last year</i>	<i>Historical</i>
0	23.79	7.98



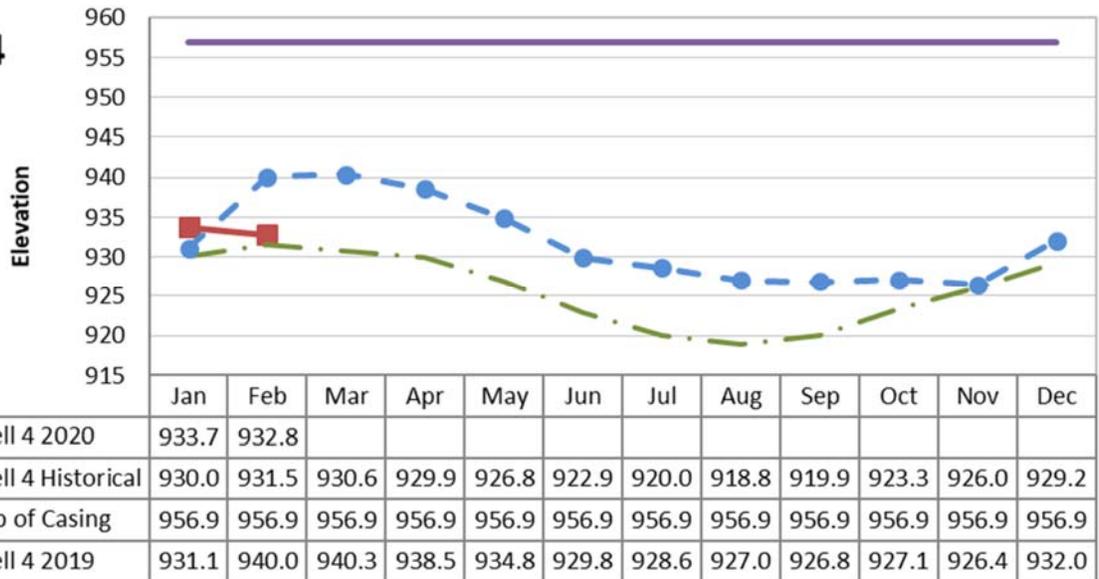
Hours		
Overtime Hours	24.5	\$1,030.59

February 2020 Field Report

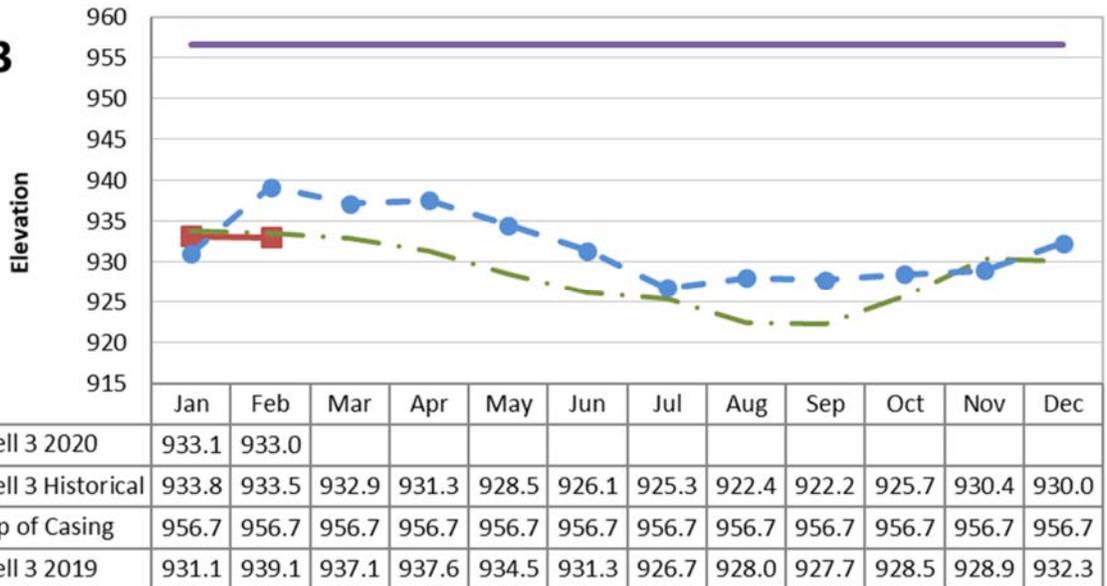


February 2020 Field Report

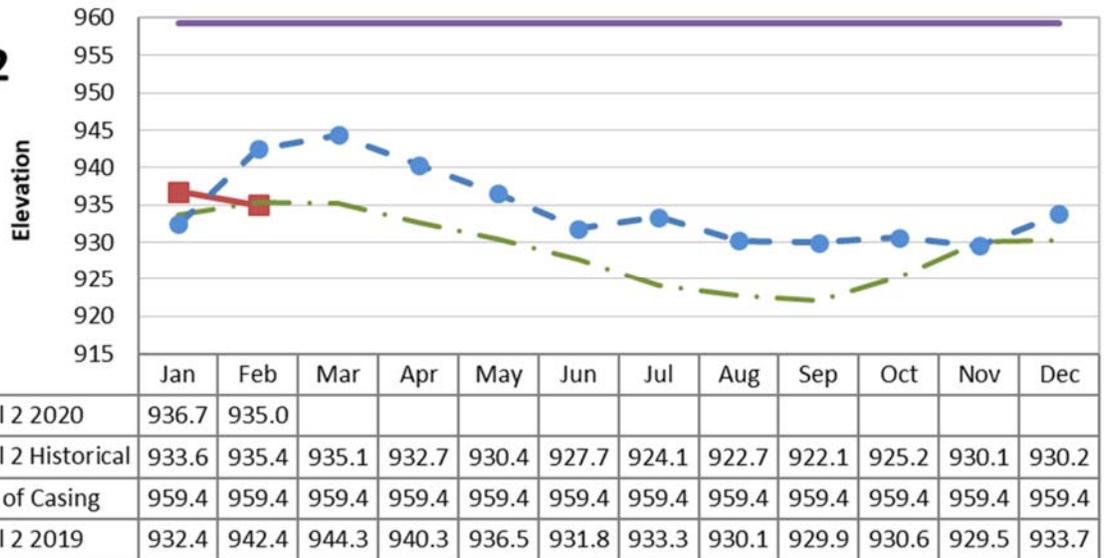
Well 4



Well 3



Well 2



FEMA projects

HMGP DR-4344 Project 512 (LHMP)

2/21 Received reimbursements for FY 2018-2019 expenses (\$3,480)

2/21 Received reimbursement for 2019 Q3 expenses (\$4,296)

3/2 Received reimbursement for 2019 Q4 expenses (\$26,683) (See attached)

3/3 Public review draft made public

3/25 Public meeting scheduled

3/26 Final Planning team meeting scheduled

3/31 Submit to CalOES

HMGP DR-4434 (February Rains)

2/21 Project 1502 status changed to "Obligated" (~\$33,000)

2/24 Project 126 status changed to "Obligated" (~\$39,000)(See attached)

2/28 Signed Scope & Cost document for Project 138

RPA DR-4308

Projects Update

Non_FEMA projects

IRWM/Waterboards

2/18 Lyris notification of revised EAR 2019

4/20 EAR 2019 due

Water main replacement

3/9 Pre-construction meeting held with Coastland, CSD & Terracon

3/10 Contract Change Order completed (See attached)

Civicspark

Capacity building – Monthly reports

Geo-locating Hydrants

Flow vs. consumption data analysis

Planning hydrant painting project

Submitted partner application for 20/21 service year

Training

3/4 PSPS tabletop exercise

3/11 SGIP Funding opportunities

February 2020 Field Report

Water Operations and Maintenance Highlights

- 2/3 Helped HVLA install 40ft of culvert pipe
- 2/5 Switched pumps at Greenridge booster station
- 2/6 Cleaned fallen tree on Greenridge
- 2/11 Addressed leak on MMN, changed two diffusers in aeration basin
- 2/12 Trimmed blackberry bushes and trees on Greenridge
- 2/21 Calibrated CL2 analyzer, cleaned out Lift Station #3,

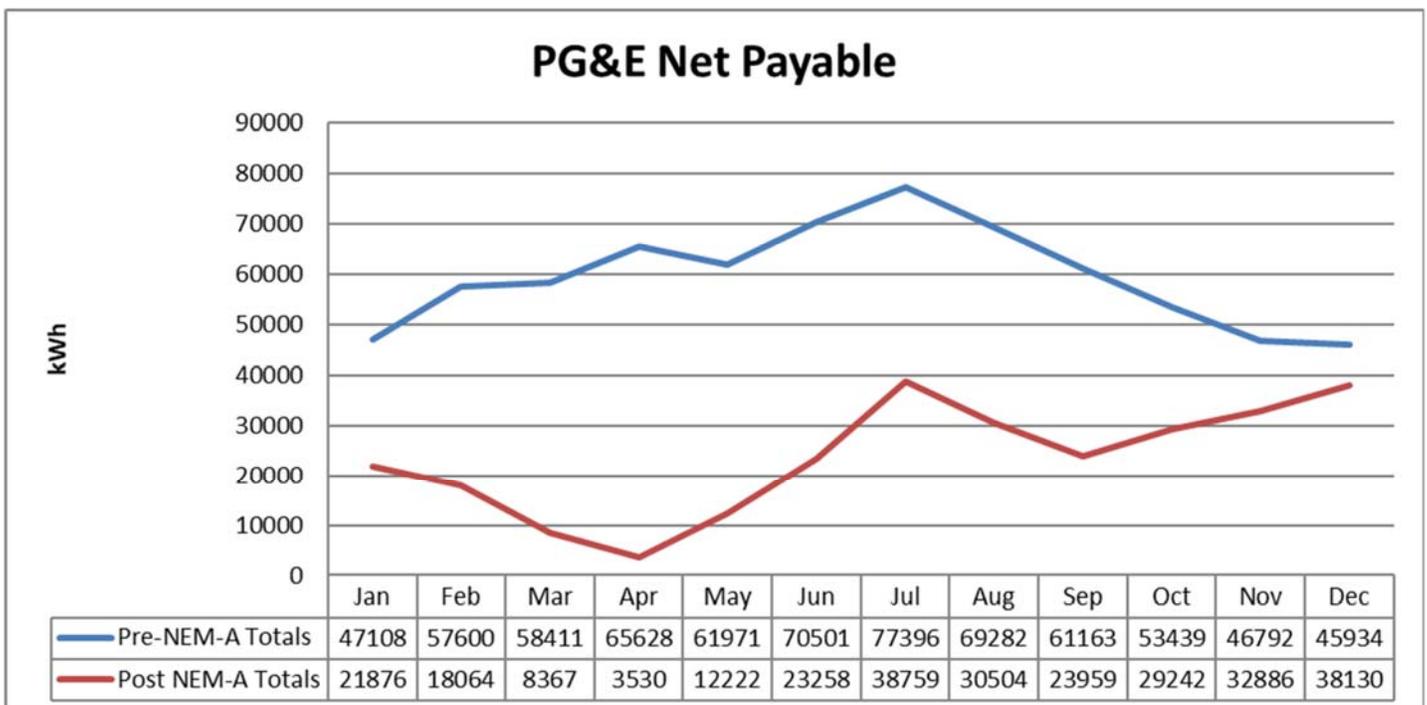
Wastewater Operations and Maintenance Highlights

- 2/3 Trench digging
- 2/4 Replaced line on chain #5
- 2/8 Cleaned pre turbidity filter, flushed post turbidity line. EQ basin emptied
- 2/11 Tested CL2 alarm. Cleaned and replaced filter in injection room. Changed 2 diffusers on aeration basin chains
- 2/18 Put scent blocks in Lift Stations #1 & #3
- 2/20 Removed grit from aeration basin
- 2/21 Troubleshooting cable on aeration basin #3, used vac truck to remove grease and clean floats at Lift Station #3
- 2/27 Tour with 5th grade class, 60 students
- 2/28 Cleaned out sludge bed with backhoe

February 2020 Field Report

Vehicle Mileage	
Vehicle	Mileage
Truck 1	24
Truck 2 (new construction truck)	866
Truck 3	1,255
Truck 4	467
Truck 6	542
Truck 7	1,247
Truck 8	0
Dump Truck	31
Backhoe	8.22 hrs
New Holland Tractor	3.70 hrs
Vac Truck	21

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	203.20	139.20
Fuel Log	203.10	139.00



- Dashboard
- My Organization
 - Hidden Valley Lake Community Services District (033-2277F-00)
- Organization Profile
- Organization Personnel
- Applicant Event Profiles
- Exploratory Calls
- Recovery Scoping Meetings
- Projects
- Damages
- Work Order Requests
- Work Orders
- My Tasks
- Calendar
- Utilities
- Resources
- Intelligence

My Projects

Filters >

My Projects Active for PA



Quick Search...

SHOW/HIDE COLUMNS

Project #	Category	Title	Type	Process Step	Activity Completion Deadline	# Damages	Best Available Cost	Best Available Federal Share Cost
100126	A - Debris Removal	WW Treatment Plant Sewer Overflow and Equalization	Work Completed / Fully Documented	Obligated	11/18/2019	2	\$41,635.00	\$31,226.25
100118	F - Utilities	Sewer Pump Failure Fix	Work Completed / Fully Documented	Obligated	11/18/2020	1	\$13,975.16	\$10,481.37
104163	Z - Management Costs	Hidden Valley Lake	Management Costs	Pending Formulation Completion	05/18/2023	1	\$0.00	\$0.00
100063	B - Emergency Protective Measures	Community Wide EPM	Work Completed / Fully Documented	Obligated	11/18/2019	1	\$977,838.20	\$733,378.65
100138	C - Roads and Bridges	Access Road to WW Treatment Plant	Standard	Applicant Signed Project	11/18/2020	1	\$178,782.00	\$134,086.50
101502	F - Utilities	2 Wastewater Treatment Plant Basin Damages	Standard	Obligated	11/18/2020	1	\$35,542.60	\$26,656.95

Showing 1 to 6 of 6 entries

CONTRACT CHANGE ORDER NO. 1
The Mountain Meadow North Water Main Replacement Project
03/10/2020

Hidden Valley Lake
Community Services District
19400 Hartmann Road
Hidden Valley Lake, CA 95467
Phone: 707.987.9201

PROJECT No: 99-4274

DATE: 3/10/2020

TO: Terracon Constructors, Inc.

You are hereby directed to make the herein described changes from the plans and specifications or do the following described work not included in the plans and specifications of this contract. All new work herein described shall be done in accordance with the applicable provisions of the plans and specifications, except as modified by this contract change order. NOTE: This change order is valid when signed on behalf of the Owner.

DESCRIPTION OF CHANGE: This change order addresses the projects winter suspension due to weather dependent items of work. In accordance with Standard Specifications Section 8-1.06 Suspension, the project is suspended until the month of March 2020 when weather conditions are expected to be more favorable for the work items. No cost change shall be included.

TOTAL AMOUNT THIS CHANGE ORDER: NET INCREASE IN THE AMOUNT OF \$0.00

Except as amended by this Contract Change Order, the Contract shall remain in full force and effect.

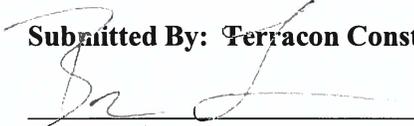
CONTRACT TIME ADJUSTMENT: 0 days

COST OF CHANGE: \$ 0.00

The adjustments to the Contract Price and Contract Time in this Change Order include all costs, including direct, indirect, consequential, and overhead (field and home office) costs, related to the Change described above. By signing this Change Order, Contractor agrees to accept the adjustment to the Contract Price, calculated as provided above, and the adjustment of the Contract Time, as payment in full for all costs, including direct, indirect, consequential, and overhead (field and home office) costs, related to the Changes described above.

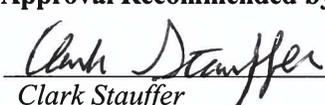
Submitted By: Terracon Constructors, Inc.

Approval Recommended by: Coastland Civil Engineering



Brian Lydon
Date

3/10/20
Date



Clark Stauffer
Date

3/10/20
Date

Approved By: Hidden Valley Lake Community Services District



John Wanger
District Engineer

3/10/20
Date



Hidden Valley Lake Community Services District

19400 Hartmann Road
Hidden Valley Lake, CA 95467
707.987.9201
707.987.3237 fax
www.hvlcsd.org

March 10, 2020

The Honorable Chris Holden
Chair, Assembly Utilities and Energy Committee
State Capitol, Room 5182
Sacramento, CA 95814

Re: AB2182 (Rubio) – Support

Dear Chair Holden,

On behalf of Hidden Valley Lake Community Services District, I am writing to express our our strong SUPPORT for AB 2182, which would provide additional flexibility for the use of backup power generation during public safety power shutoff (PSPS) events.

These PSPS events put great pressure on the critical service providers that Californians rely on during a power outage, including: fire, police, medical, communications, and water and wastewater personnel and facilities. Water and wastewater agencies are responsible for providing essential public health and safety services, including drinking water, wastewater treatment, and water for fire suppression. Supplying and treating water and wastewater requires reliable energy, and without electric utilities providing that power, water agencies must secure alternative reliable sources of power.

Many unintended consequences of PSPS were discovered last year. For our District, the scarcity of available temporary generators posed a significant negative impact on our bottom line, and our ability to serve our customers. Productivity was brought to a standstill while staff scrambled to find generators, fuel, and alternative methods to continue to conduct business. Providing potable water and fire protection to the Hidden Valley Lake community was made very difficult and expensive during these events.

When PSPS protocols were implemented last fall, a number of challenges related to backup power generation came to light. First, it was unclear if use of generators during PSPS events was considered “emergency use” under state and local rules.

Second, rules regarding emergency generator use vary significantly around the state, and in some regions, the local air quality management districts have implemented strict limits on the amount of time that an emergency generator can be used, which has catastrophic implications if a critical facility runs up against that limit during a PSPS event.



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Finally, the California Air Resources Board has established rules regarding testing and maintenance limits for emergency generators. While these rules may be adequate for normal generator use, PSPS events last several days and these generators are under tremendous strain for which they were not designed. Ultimately, a lack of rigorous testing and maintenance of these generators can and has led to failures of backup power systems during PSPS events.

This bill provides that the use of backup generators by critical public health and safety providers during a PSPS event is considered "emergency use" regardless of whether an emergency has been declared by the Governor. In addition, the bill would allow providers of critical public health and safety services to rely upon backup generators for the duration of PSPS events without possible violation of local or state regulations. Finally, due to the unprecedented duration of reliance on these generators, this proposal would also allow these service providers to test this backup equipment consistent with the testing procedures for maintenance of emergency power standby systems established by the National Fire Protection Association.

For these reasons, Hidden Valley Lake Community Services District strongly SUPPORTS this bill and respectfully requests your "Aye" vote when it is heard in the Assembly Committee on Utilities and Energy.

Sincerely,

A handwritten signature in cursive script, appearing to read "Alyssa Gordon".

Alyssa Gordon
Water Resources Specialist

CC: Assembly Member Rubio
Members, Assembly Committee on Utilities and Energy
Kellie Smith, Consultant, Assembly Committee on Utilities and Energy
Gregory Melkonian, Consultant, Assembly Republican Caucus



Hidden Valley Lake Community Services District

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MEMO

To: Board of Directors
From: Leo Havener
Date: March 17, 2020
RE: Interim General Manager's Monthly Report

In a January 21, 2020 email from President Mirbegian included a Board of Directors approved task list for the six-month interim period. My first day as Interim General Manager was February 24, 2020. Below is the various tasks and status.

Management of the Day to Day Operations

- All areas of District operations are functioning within regulatory requirements.

Assess, Report and Recommend on the Current State of the District (Financial State, Employee Morale State, Job Descriptions, Board Functioning, etc.)

- Financial state of the District is being evaluated.
- Staff is extremely dedicated, knowledgeable, and have a good working culture.
- Recently, the District was without a General Manager and staff experienced several major policy changes with little or no notice and no transition period, which created a decline in morale.
- Job descriptions are under review in the Total Compensation Study (TCS) being performed by Deloach and Associates.
- Staff appreciates having a leader that buffers staff from the Board of Directors.

Obtain and Analyze a Total Compensation Study

- Deloach and Associates have been retained and are currently performing the TCS.
- Mr. Deloach has met and interviewed all staff members.
- The Board of Directors and General Manager position are not included in the TCS.
- The TCS is anticipated to be completed in late April 2020.

Employee Evaluations (January – June) Incorporating Study Results as Necessary

- Will be addressed at a later date.



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Create and Present the Budget Fiscal Year 2020 - 21

- Staff is developing a new budget process that includes documentation for each budgeted line item.
- The new budget process will provide an increase in transparency and a better understanding as to the source of revenues and expenses associated with District operations.
- The District is working to draft a proposed budget for the 2020/21 fiscal year which will start July 1st 2020.
- Staff has met with the Finance Committee prior to beginning the budget process.
- Staff and the Finance Committee will present the propose 2020/21 Fiscal Year Budget to the full Board in a workshop for review and comment.

Complete Fiscal Year 2018 – 19 Audit Review

- The Fiscal Year 2018 – 19 Audit needs to be presented at a Regular Meeting of the Board of Directors in Open Session.

Manage the Mountain Meadows North Replacement Line Project (Potential saving up to \$40K if Coastland does not do this)

- The Project is scheduled to begin on Monday, March 16, 2020.

Review and Categorize the Previous General Manager’s Email of 3.5 Years

- Over 300 emails have been reviewed and there are 1,693 mails remain to be reviewed.
- This is a time killer.

Assess Staffing Needs and Work Schedules and Recommend Revisions as Needed

- Will address this matter once TCS is completed.

Manage a 2018 Process for Rate Increase that would be Effective July 1, 2020

- Reviewing and analyzing priorities for the future five years.

Initiate (maybe complete) a 10 – 20 Year Asset Management and Capital Project Plan

- Reviewing and analyzing priorities for future projects.



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Interim General Manager Resignation

- As required via the contract, I provided the required two-week resignation notice on Tuesday, March 10, 2020.
- My last day at the District will be Monday, March 23, 2020.
- I want to sincerely thank the HVLCSD Board of Directors for providing this opportunity, although brief, to assist in providing leadership and management of the District.
- In my short duration with HVLCSD I have grown to appreciate the dedicated staff, how each person takes complete ownership of their position and duties, and the excellent working environment they have created.
- The ratepayers are in good hands.
- Again, thank you for this extraordinary opportunity and I wish the Board, Staff, and ratepayers all the best, now and into the future.

RECEIVED

FEB 06 2020

February 3, 2020

Hidden Valley Lake CSD
19400 Hartmann Rd
Hidden Valley Lake, CA 95467

RE: Audit Proposal for June 30, 2019, 2020 and 2021

Board of Directors,

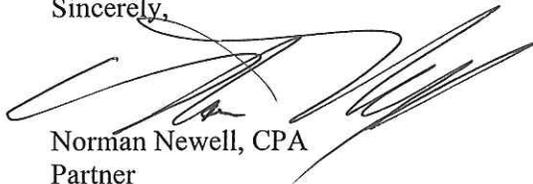
I want to thank the District for allowing us to audit the District's financial statements.

We have discovered that our proposal to provide audit services for the years ending June 30, 2019, 2020 and 2021, included the fee for services for another smaller special district. We did not realize the error until recently. We fully intend to honor our proposal, but would like to propose that the fees be adjusted to the fee billed on the June 30, 2018 with no increase for the June 30, 2019, 2020 and 2021 audits.

The District has always been very professional to work with and we do not want to jeopardize our relationship in any way.

We appreciate your consideration.

Sincerely,



Norman Newell, CPA
Partner

February 3, 2020

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019, 2020 AND 2021

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

Scope of Audit

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

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

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

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

Audit Objectives

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

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

Management Responsibilities

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

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

Audit Procedures - General

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

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

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

Audit Procedures - Internal Controls

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

Independent Contractors

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

Termination

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

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

Assignment

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

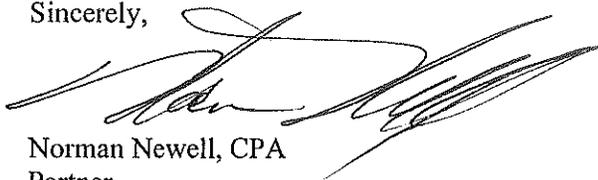
Modifications

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

Non-Discrimination

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

Sincerely,



Norman Newell, CPA
Partner

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

Signed: _____

Title: _____



www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 28, 2018

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

SMITH & NEWELL

CERTIFIED PUBLIC ACCOUNTANTS

May 9, 2019

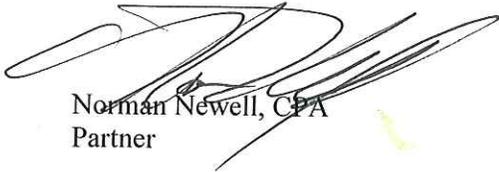
RECEIVED
MAY 13 2019

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

Enclosed are two copies of our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

If this proposal meets with your understanding of the engagement please sign both copies and return one signed copy to our office for our records. If you have any questions concerning this proposal please give me a call at (530) 673-9790.

Sincerely,



Norman Newell, CPA
Partner

*Returned 5/14/2019
email & mail*

May 9, 2019

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

AUDIT OF FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019, 2020 AND 2021

We are pleased to submit our proposal to audit the financial statements of Hidden Valley Lake Community Services District for the years ended June 30, 2019, 2020 and 2021.

Scope of Audit

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

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

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

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

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

Audit Approach

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

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

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

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

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

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

Audit Objectives

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

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures - General

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

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

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

Audit Procedures - Internal Controls

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

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

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

Audit Procedures - Compliance

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

Audit Fee

Our fee for the audit of the District's financial statement will not exceed \$6,800 for the year ended June 30, 2019, \$6,900 for the year ended June 30, 2020 and \$7,000 for the year ended June 30, 2021. This fee is based upon a routine audit and includes preparation of the necessary statements. Our fees are based on the following hourly rates:

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

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

Peer Review

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

Independent Contractors

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

Termination

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

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

Assignment

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

Modifications

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

Non-Discrimination

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

Attorneys' Fees

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

Conflict of Interest

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

Taxpayer Identification

Auditors' taxpayer identification number is 68-0141969.

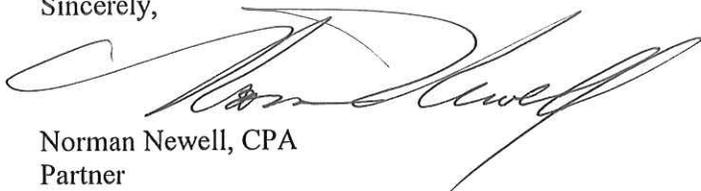
Hold Harmless

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Norman Newell", written in a cursive style.

Norman Newell, CPA
Partner

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

Signed: Kirk Cloud

Title: General Manager

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www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

November 28, 2018

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

Lake Local Agency Formation Commission

February 19, 2020

TO: All Independent Special District Board Chairpersons
FROM: John Benoit, Executive Officer
SUBJECT: **Ballot for Special District Member to serve on the Lake County
Redevelopment Oversight Committee**

Dear Independent Special District Board Chair,

In January 2020 a nomination ballot was sent to every independent special district in Lake County to nominate an independent special district member to sit on the Lake County Redevelopment Oversight Committee.

In 2011, the State of California dissolved redevelopment agencies throughout the state and created some 400 redevelopment agency (RDA) oversight boards as successor agencies. In 2015, Senate Bill 107 further directed that these oversight boards be consolidated into a single consolidated redevelopment oversight board in each county. The Consolidated Redevelopment Oversight Board for Lake County oversees the dissolutions of the redevelopment agencies in Lake County to include the disbursement of certain cash assets of the former redevelopment agencies to the county, cities, school districts, and special districts that share in the general 1% property tax. The independent special districts have a seat on that Board to help assure that the proper distributions are made.

The nomination process has concluded with the nomination of 2 individuals running to become the Independent Special District Representative to serve on the Lake County Redevelopment Oversight Committee (see attached letters).

Please vote for **one (1)** nominated individual to serve as the independent Special District representative on this committee. The person receiving the most number of votes will be seated on Lake County Redevelopment Oversight Committee for this seat

Please **vote for one (1)** and sign the attached ballot. Please be sure to sign and send your ballot to LAFCO of Lake County P. O. Box 2694 Granite Bay, CA 95746 or email a copy to j.benoit4@icloud.com . Ballots must be received by March 31st, 2020. **Any ballots received after that date or received unsigned will not be counted.**

If you have any questions, you may call me at (707) 592-7528 or email me at j.benoit4@icloud.com

Lake Local Agency Formation Commission

****Official Ballot****

Lake County Redevelopment Oversight Committee Independent Special District Election

Feb 19, 2020

Instructions to Voters (Presiding Officers or Chairs)

Indicate the **name of your district** in the space provided below:

Name of the Board of Director's Presiding Officer (or) Chair:

Name: _____ Date: _____

Signature: _____ Phone #: _____

EMAIL address: _____

Place an **X** on the line before the name of the nominee you want to represent Independent Special Districts on the Local Agency Formation Commission. **Vote for one**

_____ Christine Flora Konocti County Water District Board Member

_____ John Whitehead Lakeport Fire Protection District Board Member

Ballot must be received by March 31st 2020. **Mail to:**

Lake Local Agency Formation Commission
c/o John Benoit
P.O. Box 2694
Granite Bay, CA 95746

Or by email at: j.benoit4@icloud.com

***** BALLOTS MUST BE RECEIVED BY March 31st, 2020*****

ANY BALLOT RECEIVED AFTER March 31st, 2020 OR UNSIGNED WILL NOT BE COUNTED.



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
Telephone: (707) 263-4396 Fax: (707) 263-7087
Web Site: www.lakeportfire.com



February 11, 2020

John Benoit
Executive Officer LLAFCO
PO Box 2694
Granite Bay, CA 95746

Dear Mr. Benoit,

It was decided at the Board of Directors meeting of the Lakeport Fire Protection District to nominate John Whitehead for the vacant seat as Special District Representative to the Consolidated Redevelopment Agency Oversight Board of Lake County. Please consider this my letter of acceptance of said nomination.

Sincerely,

A handwritten signature in black ink, appearing to read "John Whitehead".

John Whitehead
Board Chairman



Konociti County Water District

15844 35th Ave., Clearlake, CA 95422

Phone (707) 994-2561

FAX (707) 994-1107

Board of Directors

President
Raymond Carman

Vice President
Jeff Stanley

Directors
Audrey Barber
Christine Flora
Kirsten Priebe

Staff

Frank Costner
General Manager

Paula Gallizoli
Auditor/Secretary

January 20, 2020

Subject: Letter of Nomination:

To: John Benoit
Executive Officer
Lake Local Agency Formation Commission
P.O. Box 2694
Granite Bay, California 95746

Dear John,

The Konociti County Water District Board met on January 15, 2020, and made a decision to nominate a current Board member Director Christine Flora as a candidate for the RDA oversight board special district representative position.

Director Priebe made the motion to nominate Christine Flora. Vice President Stanley seconded the motion. All were in favor and the motion was carried.

Sincerely,


Raymond Carman
President



Sponsor Request for Spring has Sprung Run-2020

History: The Lake County Milers, is a non-profit running club founded in 2003 here in Hidden Valley Lake. We had our first Spring Has Sprung Run that May. This spring, on Sunday May 17th, we will be hosting our 17th Spring Has Sprung event launching from Coyote Valley School and traversing through our community.

Hidden Valley Lake, Community Services District (CSD) came on board in 2004 and has been a Star Sponsor since that time. CSD incorporated the Water Awareness Campaign into our event and, in return, has underwritten most of the cost of our shirts. Underwriting the cost of the shirts allows us to sell “billboard” space on our shirts to lesser sponsors allowing us to offset the full cost of executing our race in the professional manner our participants have come to expect. Costs include Liability Insurance, tech shirts, timing company, well-staffed courses, awards, refreshments, etc.

Our charter is to promote walking and running in Lake County in a supportive environment. Registration fees we receive go toward meeting our charter and supporting Cross Country-Track in our Local High Schools and elementary school fitness-focused programs. Over the years, our little running club has donated well over \$60,000 in Lake County.

The full cost of our event will be approximately \$5,000. This year the cost of our shirts will be based on 220 participants and will be around \$2,500-2750. The Milers would be thrilled to receive \$1500-\$2500 from Hidden Valley Lake Community Services District to help offset the cost of the shirts. In return, your company logo and campaign “tagline” is strategically placed on the back of the event shirt, our website, and registration portal.

As one of the founders and current President of the Lake County Milers, I can tell you the HVL CSD has been instrumental in our ability to promote fitness and to share resources to other non-profit organizations who have like-minded endeavors. We very much appreciate your support.

Thank you,

Jeanine Burnett
President, Lake County Milers
www.lakecountymilers.com