



# Hidden Valley Lake Community Services District Regular Board Meeting Tuesday, November 16, 2021– 7:00 PM

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

Public participation is welcome and encouraged.

- 1) CALL TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) REVIEW AND ACCEPT: Audit FY Ending June 31, 2021, as presented by Smith and Newell
- 6) CONSENT CALENDAR
  - A. MINUTES: Approval of the October 2, 202, Board Workshop Meeting Minutes
  - B. MINUTES: Approval of the October 7, 2021, Personnel Committee Meeting Minutes
  - C. MINUTES: Approval of the October 12, 202, Finance Committee Meeting Minutes.
  - D. MINUTES: Approval of the October 19, 2021, Regular Board of Directors Meeting Minutes.
  - E. DISBURSEMENTS: Check # 038591 - # 038674 including drafts and payroll for a total of \$402,316.20.
- 7) BOARD COMMITTEE REPORTS (for information only, no action anticipated)
  - Finance Committee
  - Personnel Committee
  - Emergency Preparedness Committee
  - Lake Water Use Agreement-Ad Hoc Committee
  - Trane Ad-Hoc Committee
  - Valley Oaks Project Sub-Committee
- 8) STAFF REPORTS (for information only, no action anticipated)
  - Financial Report
  - Administration/Customer Service Report
  - ACWA State Legislative Committee
  - Field Operations Report
  - Projects Update
  - General Managers Report
- 9) BOARD LIST OF PRIORITIES:
  - Underground Infrastructure – Water Mainlines

- I&I
- Tank 9
- Generators
- SCADA

- 10) DISCUSSION AND POSSIBLE ACTION: Authorize the General Manager to Purchase Mini Excavator for a Price not to Exceed \$75,000
- 11) DISCUSSION AND POSSIBLE ACTION: Approve Resolution 2021-08 Adopting the Revised Employee Personnel Manual
- 12) DISCUSSION AND POSSIBLE ACTION: Review and Update Strategic Plan (30 minutes allotted for discussion)
- 13) PUBLIC COMMENT
- 14) BOARD MEMBER COMMENT

#### **CLOSED SESSION ANNOUNCEMENT**

The Board will adjourn to a Closed Session to discuss the following item(s):

- 15) PURSUANT TO CALIFORNIA GOVERNMENT CODE §54957 General Manager's Performance Evaluation Review

#### **RECONVENE TO OPEN SESSION**

PUBLIC REPORT OF ANY ACTION TAKEN:

- 16) ADJOURN

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

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

**HIDDEN VALLEY LAKE  
COMMUNITY SERVICES DISTRICT,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2021**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Annual Financial Report**  
**For the Year Ended June 30, 2021**

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## **INTRODUCTORY SECTION**

- **List of Officials**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**List of Officials**

**For the Year Ended June 30, 2021**

**Board of Directors**

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

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## **FINANCIAL SECTION**

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Fund Financial Statements**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District, California (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the District as of June 30, 2021, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, District Pension Plan information and District OPEB Plan information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

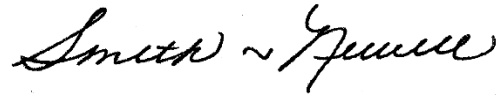
The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated October 21, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Smith & Newell CPAs  
Yuba City, California  
October 21, 2021

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**Management's Discussion and Analysis  
(Unaudited)**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Introduction**

This section of the Annual Financial Report contains a narrative overview and analysis of the Hidden Valley Lake Community Services District (District) financial activities for the year ended June 30, 2021.

The Management's Discussion and Analysis (MD&A) is a required section of the District's Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity. Readers are encouraged to consider the information presented here in conjunction with the Annual Financial Statements.

This information, presented in conjunction with the Annual Basic Financial Statements, is intended to provide a comprehensive understanding of the District's operations and financial standing. The annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand the District as an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

**Financial Highlights**

Key financial highlights for the fiscal year ended June 30, 2021 were as follows:

- The Statement of Net Position indicates that total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$1,780,142. Unrestricted net position represents (\$956,140) and net investment in capital assets was at \$1,332,564. The remaining restricted amounts were \$946,545 for debt service and \$457,173 for capital facilities.
- Total net position increased \$189,346 (12%) in fiscal year 2020/21 compared to a 30% increase (365,362) in fiscal year 2019/20.
- Total assets increased (1%) from \$9,699,451 in fiscal year 2019/20 to \$9,779,638 in fiscal year 2020/21, mainly due the effects of depreciation and a small amount of capital improvement projects.
- Total liabilities decreased (7%) from \$8,523,750 in fiscal year 2019/20 to \$7,885,048 in fiscal year 2020/21.
- The District recorded deferred outflows of resources at \$442,596, a decrease of \$121,962 (22%) and deferred inflows of resources of \$557,044, an increase of \$407,581 (273%), in order to record the different components required by GASB 68 and 75 for pension and OPEB accounting and reporting. Deferred outflows of resources are technically not assets but increase net position similar to an asset and deferred inflows of resources are technically not liabilities but decrease net position similar to liabilities. See Note 1N on page 23 in the notes to basic financial statements for a definition of deferred inflows and outflows of resources.
- Total operating revenues increased by \$583,254 (15%) from fiscal year 2019/20.
- Total operating expenses increased \$269,132 (7%) from fiscal year 2019/20.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Overview of the Financial Statements**

The financial section of this report consists of six parts.

- Independent Auditor's Report
- Management’s Discussion and Analysis (Unaudited)
- Basic Financial Statements, which include: Government-Wide Financial Statements and Fund Financial Statements
- Notes to Basic Financial Statements
- Required Supplementary Information (Unaudited)
- Supplementary Information, which includes Combining Fund Financial Statements

The Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position provide information about the activities of the District, presenting an aggregate view of the District’s finances. The basic financial statements also include notes explaining pertinent information in the financial statements and provide more detailed data.

The Basic Financial Statements for the District are presented as "Government-Wide" and Proprietary or Enterprise fund financial statements. The chart below provides an overview of the major features of the financial statements.

<b>Chart A</b>		
<b>Major Features of Hidden Valley Lake Community Services District Government-Wide and Fund Financial Statements</b>		
	<b>Government-Wide Statements</b>	<b>Fund Statements</b>
		<b>Proprietary Funds</b>
<b>Scope</b>	Entire District government	Activities the District water and wastewater systems operated similar to private businesses
<b>Required financial statements</b>	Statement of net position  Statement of activities	Statement of net position  Statement of revenues expenses and changes in net position  Statement of cash flows
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both financial and capital, and short-term and long-term
<b>Type of inflow/outflow information</b>	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

**Financial Statements and Notes**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business.

A "fund" is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has two proprietary funds: Sewer Operations and Water Operations. Proprietary funds distinguish operating revenues and expenses from non-operating items.

The notes provide additional information that is essential to fully understanding the data provided in the financial statements. Below are summaries and comparisons of the fund financial statements.

**Net Position**

**Table 1  
Summary of Net Position  
June 30, 2021 and 2020**

	Enterprise Funds			
	2021	2020	Dollar Change	Percent Change
<b>Assets</b>				
Current and other assets	\$ 3,508,836	\$ 3,137,526	\$ 371,310	12%
Non current assets	6,270,802	6,561,925	(291,123)	-4%
Total Assets	9,779,638	9,699,451	80,187	1%
<b>Deferred Outflows of Resources</b>				
Deferred pension adjustments	324,754	428,664	(103,910)	-24%
Deferred OPEB adjustments	117,842	135,894	(18,052)	-13%
Total Deferred Outflows of Resources	442,596	564,558	(121,962)	-22%
<b>Liabilities</b>				
Current liabilities	513,692	578,234	(64,542)	-11%
Noncurrent liabilities	7,371,356	7,945,516	(574,160)	-7%
Total Liabilities	7,885,048	8,523,750	(638,702)	-7%
<b>Deferred Inflows of Resources</b>				
Deferred pension adjustments	43,158	82,076	(38,918)	-47%
Deferred OPEB adjustments	513,886	67,387	446,499	663%
Total Deferred Inflows of Resources	557,044	149,463	407,581	273%
<b>Net Position</b>				
Net investment in capital assets	1,332,564	1,309,712	22,852	2%
Restricted				
Debt Service	946,545	940,599	5,946	1%
Capital Facilities	457,173	250,984	206,189	82%
Unrestricted	(956,140)	(910,499)	(45,641)	5%
Total Net Position	\$ 1,780,142	\$ 1,590,796	\$ 189,346	12%

Net position increased by \$189,345 to \$1,780,141 in FY 2020/21 as described below:

- Total assets increased by \$80,186 mainly due to water mainline infrastructure and access road repairs. Deferred outflows of resources decreased by \$121,962 mainly due to the OPEB obligation.
- Current liabilities (obligations due within 12 months) decreased by \$64,542.
- Non-current (long-term) liabilities decreased by \$574,160. Long-term liabilities are reduced each year as each series on the outstanding debt principal amounts are paid back to the bondholders. Additional information on the District's non-current liabilities can be found starting on page 29, Note 6 Long-Term Liabilities, page 32-36 Note 8 Pension Plan and Note 9 Other Postemployment

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

Benefits (OPEB) page 37 -39.

- The largest portion of the District's net position reflects its investment in capital assets (e.g., land, sewer & water lines and improvements, buildings, machinery, equipment, and vehicles) net of outstanding debt. The District uses these capital assets to provide services for the residents and businesses in its service area.
- Although the District's investment in its capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used or sold to liquidate District liabilities. The remaining balance of the unrestricted net position may be used to meet the District's ongoing obligations to its customers and creditors. The net position also included restricted assets required by various debt agreements restricting revenues pledged to repay debt and restricted assets for capital facilities.

**Revenues, Expenses, and Change in Net Position Statement Analysis**

**Table 2  
Summary of Changes in Net Position  
Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Years Ended June 30, 2021 and 2020**

	<b>Enterprise Funds</b>			
	<b>2021</b>	<b>2020</b>	<b>Dollar</b>	<b>Percent</b>
<b>Operating Revenues</b>				
Charges for Services	\$ 3,971,911	\$ 3,409,773	\$ 562,138	16%
Assessments	280,997	282,110	(1,113)	0%
Permits and Inspections	66,980	38,541	28,439	74%
Miscellaneous	102,992	109,202	(6,210)	-6%
Total Operating Revenues	<u>4,422,880</u>	<u>3,839,626</u>	<u>583,254</u>	<u>15%</u>
<b>Operating Expenses</b>				
Sewer	2,220,812	1,911,579	309,233	16%
Water	1,896,471	1,936,595	(40,124)	-2%
Flood	1,362	1,339	23	2%
Total Operating Expenses	<u>4,118,645</u>	<u>3,849,513</u>	<u>269,132</u>	<u>7%</u>
Operating Income (Loss)	<u>304,235</u>	<u>(9,887)</u>	<u>314,122</u>	<u>-3177%</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	4,671	15,855	(11,184)	-71%
Intergovernmental	121,170	-	121,170	100%
Debt Interest	(166,666)	(176,909)	10,243	-6%
Total Non-Operating Revenues (Expenses)	<u>(40,825)</u>	<u>(161,054)</u>	<u>120,229</u>	<u>-75%</u>
<b>Change in Net Position Before Special Items &amp; Transfers</b>	263,410	(170,941)	434,351	-254%
Proceeds for LNU Fire/Storms Emergency Response & Repairs	245,099	536,303	(291,204)	-54%
Expenses for LNU Fire/Storms Emergency Response & Repairs	(258,516)	-	(258,516)	100%
<b>Change in Net Position</b>	<u>249,993</u>	<u>365,362</u>	<u>(115,369)</u>	<u>-32%</u>
<b>Net Position - Beginning of Year</b>	1,590,796	1,225,434	365,362	30%
Prior Period Adjustment	(60,647)	-	(60,647)	-
<b>Net Position - Beginning of Year, Restated</b>	<u>1,530,149</u>	<u>1,225,434</u>	<u>304,715</u>	<u>25%</u>
<b>Net Position - End of Year</b>	<u>\$ 1,780,142</u>	<u>\$ 1,590,796</u>	<u>\$ 189,346</u>	<u>12%</u>

The statement of revenues, expenses and changes in net position reflects the District's operating and non-operating revenues by major sources, operating and non-operating expenses by categories and capital contributions.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

The District's \$189,346 (12%) change in net position during FY 2020/21 was characterized as follows:

- Total operating revenues increased by \$583,254 (15%) mainly due to increases in the sewer and water service and permit charges. Assessments collected from the County of Lake remain consistent while the permits and inspection revenues increased by \$28,439. This permit increase can mainly be attributed to the water moratorium rescission on July 28, 2020.
- Total operating expenses increased by \$269,132 from the prior fiscal year primarily due to continued disaster expenses from the LNU Complex Fire and rising costs of operations. The District submitted FEMA/CalOES funding requests to cover the unanticipated disaster expenses and has had much success recovering 95% of the expenses.

**Capital Asset Administration**

**Table 3  
Capital Assets (Net of Depreciation)  
June 30, 2021 and 2020**

	<b>Business-Type Activities</b>			
	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Land (not depreciated)	\$ 607,918	\$ 607,918	\$ -	0%
Structures and improvements	1,923,396	2,042,109	(118,713)	-6%
Equipment, vehicles and machinery	409,396	499,989	(90,593)	-18%
Infrastructure	3,209,017	3,291,187	(82,170)	-2%
<b>Total</b>	<b>\$ 6,149,727</b>	<b>\$ 6,441,203</b>	<b>\$ (291,476)</b>	<b>-5%</b>

The District's net capital assets decreased from \$6,441,203 to \$6,149,727 for the year ended June 30, 2021. The total decrease of \$291,476 is mainly due to depreciation and no major improvements or purchases. Details of the capital asset transactions can be found on page 28, Note 4.

**Debt Administration**

**Table 4  
Outstanding Long-Term Liabilities and Debt (net of debt discounts/premiums)  
June 30, 2021 and 2020**

	<b>Business-Type Activities</b>			
	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Liabilities</b>				
Compensated Absences	\$ 39,065	\$ 29,118	\$ 9,947	34%
<b>Total Liabilities</b>	<b>39,065</b>	<b>29,118</b>	<b>9,947</b>	<b>34%</b>
<b>Debt</b>				
Bonds	2,821,898	3,009,161	(187,263)	-6%
Loans	1,495,265	1,605,330	(110,065)	-7%
Certificates of Participation	500,000	517,000	(17,000)	-3%
<b>Total Debt</b>	<b>4,817,163</b>	<b>5,131,491</b>	<b>(314,328)</b>	<b>-6%</b>
<b>Total Long-Term Liabilities and Debt</b>	<b>\$ 4,856,228</b>	<b>\$ 5,160,609</b>	<b>\$ (304,381)</b>	<b>-6%</b>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

The District's long-term debt was for the infrastructure of water lines, sewer lines, pump stations and processing plant. At year end June 30, 2021, the long-term debt decreased 6% from \$5,160,609 to \$4,856,228. Details of the debt outstanding can be found on page 29, Note 6.

**Economic Factors and Budget**

For fiscal year 2020/21, Hidden Valley Lake Community Services District has 13 new residential water connections and 12 new residential sewer connections, a 300% increase from last year. This is a testimony to the positive effects of the water meter moratorium rescission of early 2020.

In the beginning of the fiscal year, an OSHA visit helped the District identify opportunities for safety improvements. After a six-month engagement, the safety budget was exceeded by \$26,502.

The ongoing epidemiological disaster event of COVID-19 and the natural disaster of extreme drought has negatively impacted the District, as it has for many industries. The moratorium of water shutoffs for non-payment has placed a financial burden on the District. The emergency proclamation by the State Governor's office urging conservation has also imposed a financial challenge to the District.

The rate study was finalized and enacted on 1/1/2021. This is a five-year schedule of rate increases to cover the newly calculated cost of service. A portion of revenues will be allocated to capital improvements that will improve the District's net capital asset position. An apportionment of new revenues is also allocated to repair/replace activities that will help offset the damaging effects of natural disasters and aging infrastructure. Also effective on 5/19/2020 were new capacity charges for residential and commercial connections. The capacity charges incorporate the cost of service for capital improvements to aging infrastructure.

**Requests for Information**

This financial report is designed to provide citizens, customers, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Dennis White, General Manager, Hidden Valley Lake Community Services District, 19400 Hartmann Road, Hidden Valley Lake, CA 95467, 707-987-9201, [dwhite@hvlcsd.org](mailto:dwhite@hvlcsd.org).

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**June 30, 2021**

	<b>Business-Type Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 2,509,800
Investments with fiscal agent	176,404
Receivables:	
Accounts (net of allowance)	533,442
Assessments	9,119
Delinquent assessments	121,075
Interest	523
Intergovernmental	252,604
Prepaid costs	26,944
Capital assets:	
Non-depreciable	607,918
Depreciable, net	5,541,809
Total capital assets	<u>6,149,727</u>
<b>Total Assets</b>	<u>9,779,638</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pension adjustments	324,754
Deferred OPEB adjustments	117,842
<b>Total Deferred Outflows of Resources</b>	<u>442,596</u>
<b>LIABILITIES</b>	
Accounts payable	44,684
Salaries and benefits payable	57,478
Interest payable	59,770
Long-term liabilities:	
Due within one year	351,760
Due in more than one year	4,504,468
Net pension liability	1,582,280
Net OPEB liability	1,284,608
<b>Total Liabilities</b>	<u>7,885,048</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pension adjustments	43,158
Deferred OPEB adjustments	513,886
<b>Total Deferred Inflows of Resources</b>	<u>557,044</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,332,564
Restricted for debt service	946,545
Restricted for capital facilities	457,173
Unrestricted	(956,140)
<b>Total Net Position</b>	<u>\$ 1,780,142</u>

The notes to the basic financial statements are an integral part of this statement.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

<u>Functions/Programs:</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Business-Type Activities</u>	
Business-type activities:					
Sewer	\$ 2,333,208	\$ 1,618,696	\$ 402,167	\$ -	\$ (312,345)
Water	1,950,741	2,420,195	-	-	469,454
Flood control	1,362	-	-	-	(1,362)
<b>Total Business-Type Activities</b>	4,285,311	4,038,891	402,167	-	155,747
<b>Total</b>	\$ 4,285,311	\$ 4,038,891	\$ 402,167	\$ -	155,747
	<b>General revenues:</b>				
					4,671
					102,992
	<b>Special items:</b>				
					245,099
					(258,516)
					94,246
					249,993
					1,590,796
					(60,647)
					1,530,149
					\$ 1,780,142

The notes to the basic financial statements are an integral part of this statement.



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## **Basic Financial Statements**

- **Fund Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**Enterprise Funds**  
**June 30, 2021**

	<b>Major Funds</b>		<b>Nonmajor</b>	<b>Totals</b>
	<b>Sewer Operations</b>	<b>Water Operations</b>	<b>Flood Control</b>	
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 1,240,018	\$ 1,269,782	\$ -	\$ 2,509,800
Investments with fiscal agent	176,404	-	-	176,404
Receivables:				
Accounts (net of allowance)	187,617	345,825	-	533,442
Assessments	9,119	-	-	9,119
Intergovernmental	121,143	131,461	-	252,604
Interest	264	259	-	523
Prepaid costs	13,472	13,472	-	26,944
<b>Total Current Assets</b>	<b>1,748,037</b>	<b>1,760,799</b>	<b>-</b>	<b>3,508,836</b>
Noncurrent Assets:				
Delinquent assessments receivable	121,075	-	-	121,075
Capital assets, net	2,966,024	3,183,703	-	6,149,727
<b>Total Noncurrent Assets</b>	<b>3,087,099</b>	<b>3,183,703</b>	<b>-</b>	<b>6,270,802</b>
<b>Total Assets</b>	<b>4,835,136</b>	<b>4,944,502</b>	<b>-</b>	<b>9,779,638</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	162,377	162,377	-	324,754
Deferred OPEB adjustments	56,410	61,432	-	117,842
<b>Total Deferred Outflows of Resources</b>	<b>218,787</b>	<b>223,809</b>	<b>-</b>	<b>442,596</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	17,540	27,144	-	44,684
Salaries and benefits payable	28,979	28,499	-	57,478
Interest payable	38,088	21,682	-	59,770
Compensated absences	14,951	11,151	-	26,102
Bonds payable	194,263	-	-	194,263
Loans payable	-	113,895	-	113,895
Certificates of participation	17,500	-	-	17,500
<b>Total Current Liabilities</b>	<b>311,321</b>	<b>202,371</b>	<b>-</b>	<b>513,692</b>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**Enterprise Funds**  
**June 30, 2021**

	<b>Major Funds</b>		<b>Nonmajor</b>	<b>Totals</b>
	<b>Sewer Operations</b>	<b>Water Operations</b>	<b>Flood Control</b>	
<b>LIABILITIES (CONTINUED)</b>				
Noncurrent Liabilities:				
Compensated absences	4,581	8,382	-	12,963
Bonds payable	2,627,635	-	-	2,627,635
Loans payable	-	1,381,370	-	1,381,370
Certificates of participation	482,500	-	-	482,500
Net pension liability	791,140	791,140	-	1,582,280
Net OPEB liability	642,304	642,304	-	1,284,608
<b>Total Noncurrent Liabilities</b>	<b>4,548,160</b>	<b>2,823,196</b>	<b>-</b>	<b>7,371,356</b>
<b>Total Liabilities</b>	<b>4,859,481</b>	<b>3,025,567</b>	<b>-</b>	<b>7,885,048</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	21,579	21,579	-	43,158
Deferred OPEB adjustments	255,923	257,963	-	513,886
<b>Total Deferred Inflows of Resources</b>	<b>277,502</b>	<b>279,542</b>	<b>-</b>	<b>557,044</b>
<b>NET POSITION</b>				
Net investment in capital assets	(355,874)	1,688,438	-	1,332,564
Restricted for debt service	762,030	184,515	-	946,545
Restricted for capital facilities	145,365	311,808	-	457,173
Unrestricted	(634,581)	(321,559)	-	(956,140)
<b>Total Net Position</b>	<b>\$ (83,060)</b>	<b>\$ 1,863,202</b>	<b>\$ -</b>	<b>\$ 1,780,142</b>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Statement of Revenues, Expenses**

**and Changes in Net Position**

**Enterprise Funds**

**For the Year Ended June 30, 2021**

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
<b>OPERATING REVENUES</b>				
Assessments	\$ 280,997	\$ -	\$ -	\$ 280,997
Permits and inspections	66,980	-	-	66,980
Charges for services	1,551,716	2,420,195	-	3,971,911
Miscellaneous	47,090	55,902	-	102,992
<b>Total Operating Revenues</b>	<b>1,946,783</b>	<b>2,476,097</b>	<b>-</b>	<b>4,422,880</b>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	944,029	824,945	-	1,768,974
Insurance	72,144	72,144	-	144,288
Office expenses	33,427	33,604	-	67,031
Continuing education	3,116	3,258	-	6,374
Dues and subscriptions	11,786	29,105	-	40,891
Postage	8,043	8,042	-	16,085
Repairs and maintenance	407,166	176,556	-	583,722
Gas, fuel and oil	13,668	13,776	-	27,444
Supplies	56,724	43,317	-	100,041
Professional services	238,954	166,954	-	405,908
Rents and leases	7,874	-	-	7,874
Travel	1,648	1,648	-	3,296
Telephone	11,610	11,410	-	23,020
Power	87,885	202,753	1,362	292,000
Other utilities	3,062	3,074	-	6,136
Depreciation	253,083	225,715	-	478,798
Other operating	907	3,901	-	4,808
Office and safety equipment	22,829	19,354	-	42,183
Director's compensation	3,230	3,229	-	6,459
Environmental monitoring	34,884	13,402	-	48,286
Water conservation	-	2,800	-	2,800
Water rights	-	3,910	-	3,910
Annual operating fees	4,743	33,574	-	38,317
<b>Total Operating Expenses</b>	<b>2,220,812</b>	<b>1,896,471</b>	<b>1,362</b>	<b>4,118,645</b>
<b>Operating Income (Loss)</b>	<b>(274,029)</b>	<b>579,626</b>	<b>(1,362)</b>	<b>304,235</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest income	2,414	2,257	-	4,671
Intergovernmental revenues	121,170	-	-	121,170
Interest expense	(112,396)	(54,270)	-	(166,666)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>11,188</b>	<b>(52,013)</b>	<b>-</b>	<b>(40,825)</b>
<b>Income (Loss) Before Special Items and Transfers</b>	<b>(262,841)</b>	<b>527,613</b>	<b>(1,362)</b>	<b>263,410</b>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenses**  
**and Changes in Net Position**  
**Enterprise Funds**  
**For the Year Ended June 30, 2021**

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
Proceeds for the LNU fire	112,176	132,923	-	245,099
Expenses for the LNU fire	(112,215)	(146,301)	-	(258,516)
Transfers in	-	-	1,452	1,452
Transfers out	(1,452)	-	-	(1,452)
<b>Change in Net Position</b>	<u>(264,332)</u>	<u>514,235</u>	<u>90</u>	<u>249,993</u>
<b>Total Net Position - Beginning</b>	241,919	1,348,967	(90)	1,590,796
Prior period adjustment	(60,647)	-	-	(60,647)
<b>Total Net Position - Beginning, Restated</b>	<u>181,272</u>	<u>1,348,967</u>	<u>(90)</u>	<u>1,530,149</u>
<b>Total Net Position - Ending</b>	<u>\$ (83,060)</u>	<u>\$ 1,863,202</u>	<u>\$ -</u>	<u>\$ 1,780,142</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Statement of Cash Flows**

**Enterprise Funds**

**For the Year Ended June 30, 2021**

	Major Funds		Nonmajor	Totals
	Sewer Operations	Water Operations	Flood Control	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 1,911,060	\$ 2,392,123	\$ -	\$ 4,303,183
Cash paid to suppliers	(1,063,853)	(911,832)	(1,362)	(1,977,047)
Cash paid to employees	(723,629)	(736,616)	-	(1,460,245)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>123,578</u>	<u>743,675</u>	<u>(1,362)</u>	<u>865,891</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Special project amounts received (net)	(112,215)	(146,301)	-	(258,516)
Grants received	201,880	1,462	-	203,342
Transfer in from other funds	-	-	1,452	1,452
Transfer out to other funds	(1,452)	-	-	(1,452)
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>88,213</u>	<u>(144,839)</u>	<u>1,452</u>	<u>(55,174)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(232,902)	(15,068)	-	(247,970)
Principal paid on debt	(204,263)	(110,065)	-	(314,328)
Interest paid on debt	(114,612)	(55,865)	-	(170,477)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(551,777)</u>	<u>(180,998)</u>	<u>-</u>	<u>(732,775)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	<u>3,325</u>	<u>3,151</u>	<u>-</u>	<u>6,476</u>
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>3,325</u>	<u>3,151</u>	<u>-</u>	<u>6,476</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(336,661)	420,989	90	84,418
<b>Balances - Beginning</b>	<u>1,753,083</u>	<u>848,793</u>	<u>(90)</u>	<u>2,601,786</u>
<b>Balances - Ending</b>	<u>\$ 1,416,422</u>	<u>\$ 1,269,782</u>	<u>\$ -</u>	<u>\$ 2,686,204</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Statement of Cash Flows**

**Enterprise Funds**

**For the Year Ended June 30, 2021**

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Totals</u>
	<u>Sewer Operations</u>	<u>Water Operations</u>	<u>Flood Control</u>	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (274,029)	\$ 579,626	\$ (1,362)	\$ 304,235
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	253,083	225,715	-	478,798
Decrease (increase) in:				
Accounts receivable	(36,186)	(83,974)	-	(120,160)
Assessments receivable	463	-	-	463
Prepaid costs	(3,257)	(3,257)	-	(6,514)
Pension adjustment - deferred outflows	51,955	51,955	-	103,910
OPEB adjustment - deferred outflows	8,963	9,088	-	18,051
Increase (decrease) in:				
Accounts payable	(36,896)	(62,764)	-	(99,660)
Salaries and benefits payable	15,714	12,427	-	28,141
Compensated absences	2,853	7,094	-	9,947
Net pension liability	28,415	28,415	-	56,830
Net OPEB liability	(89,750)	(225,981)	-	(315,731)
Pension adjustment - deferred inflows	(19,459)	(19,459)	-	(38,918)
OPEB adjustment - deferred inflows	221,709	224,790	-	446,499
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 123,578</u>	<u>\$ 743,675</u>	<u>\$ (1,362)</u>	<u>\$ 865,891</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)



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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Hidden Valley Lake Community Services District is a public corporation formed in 1984 under the provisions of the Community Services District Law, Division 3 of Title 6 (commencing with Section 61000) of the Government Code of the State of California. The District was formed for the purposes of providing for the collection of sewage, waste and storm water of the District and of its residents as well as the supply of water to the residents of the District. On January 1, 1993, Stonehouse Mutual Water Company merged with Hidden Valley Lake Community Services District. Stonehouse Mutual Water Company was a mutual water company which had been organized in June 1968 to provide water and sewer services to the owners of Hidden Valley Lake Association lots. The merger was approved by the shareholders with authorization to transfer all assets and liabilities to the District as of December 31, 1992, and dissolve Stonehouse Mutual Water Company. Notification was received from the Franchise Tax Board that the Certificate of Dissolution was filed as a conditional dissolution on January 21, 1993. Upon the issuance of a Tax Clearance Certificate by the Franchise Tax Board, the corporation was dissolved.

The activities of the District are governed by a Board of Directors, each of whom is elected to office for a term of four years by the registered voters of the District.

**Component Units**

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

**Joint Agencies**

The District is a member of the Special District Risk Management Authority (SDRMA). SDRMA is a joint powers authority organized for the purpose of providing coverage protection, risk management services, claims management as well as safety and loss prevention programs for its members. SDRMA is composed of member agencies and is governed by a board of directors appointed by the members. Complete audited financial statements can be obtained from SDRMA's office at 1112 I Street, Suite 300, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information on all the activities of the District. These statements include the financial activities of the overall District. Eliminations have been made to minimize the double counting of internal activities. These statements present the business-type activities of the District, which rely to a significant extent on assessments and fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the District's business-type activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Revenues that are not classified as program revenues, are presented instead as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the District funds, which are organized into the proprietary fund type. The operations of the District are organized as a series of sub-funds consolidated into two major proprietary funds which account for the total water and sewer operations. An emphasis is placed on major funds within the proprietary category; each is displayed in a separate column.

The District reports the following major proprietary funds:

- The Sewer Operations fund is an enterprise fund used to account for activity related to providing customers with sewer service and billing for service provided by the District.
- The Water Operations fund is an enterprise fund used to account for activity related to providing customers with water service and billing for service provided by the District.

**C. Basis of Accounting and Measurement Focus**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange include revenue from grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Cash Equivalents**

For purposes of the accompanying Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased, including investments with fiscal agent, to be cash equivalents.

**E. Investments**

The District pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

**F. Receivables**

Receivables consist mainly of user fees, interest, intergovernmental, assessments, and delinquent assessments. Although Management believes all assessments are ultimately collectible because they are collected with property taxes, management has established an allowance for doubtful accounts of (\$22) for the Sewer Operations fund and (\$795) for the Water Operations fund. Accounts receivables are stated net of these amounts.

Assessments receivable are recognized when billed. Assessments receivable shown in the financial statements include only those assessments currently due or delinquent.

**G. Other Assets**

**Inventory**

Inventory items are recorded as expenses at the time inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

**Prepaid Costs**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Capital Assets**

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer and similar items) are defined by the District as assets with a cost of \$1,000 or more. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are valued at their acquisition value at the time of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5 to 30 years
Structures and improvements	5 to 30 years
Infrastructure	20 to 75 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**I. Assessment Revenue**

The District levies special assessments on the property owners within the District boundaries. The special assessments are collected along with property taxes by the County of Lake.

Lake County assesses properties, bills, collects, and distributes the assessments to the District.

Assessments are due in two installments (secured roll) on November 1 and March 12 and become delinquent after December 10 and April 10, respectively.

**J. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenses in the reimbursing fund and reductions to expenses in the reimbursed fund.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Interfund Transactions (Continued)**

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

**K. Compensated Absences**

The District's policy regarding compensated absences is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term liabilities in the government-wide and proprietary fund financial statements. The current portion of this debt is estimated based on historical trends.

**L. Pension**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

**M. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**N. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. These items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

**O. Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**P. Implementation of Governmental Accounting Standards Board (GASB) Statements**

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

**Statement No. 84, Fiduciary Activities.** This statement enhances consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship.

**Statement No. 90, Majority Equity Interests.** This statement improves financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously was reported inconsistently. In addition, requiring reporting of information about component units if the government acquires a 100 percent equity interest provides information about the cost of services to be provided by the component unit in relation to the consideration provided to acquire the component unit.

**Q. Future Accounting Pronouncements**

The following GASB Statements will be implemented in future financial statements:

Statement No. 87 “Leases”

The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Future Accounting Pronouncements (Continued)**

Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period”	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 91 “Conduit Debt Obligations”	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92 “Omnibus 2020”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 “Replacement of Interbank Offered Rates”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 21/22)
Statement No. 94 “Public-Private and Public-Public Partnership and Availability Payment Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96 “Subscription-Based Information Technology Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 97 “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Restatement of Net Position**

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the District reports these changes as restatements of beginning net position. During the current year the District reported a prior period adjustment to correct capital assets.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**A. Restatement of Net Position (Continued)**

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	Business-Type Activities
Net Position, June 30, 2020 as previously reported	\$ 1,590,796
Adjustment associated with:	
Correction to capital assets	( 60,647)
Total Adjustments	( 60,647)
Net Position, July 1, 2020 as restated	\$ 1,530,149

The impact of the restatement on the net position of the fund financial statements as previously reported is presented below:

	Sewer Operations
Net Position, June 30, 2020 as previous reported	\$ 241,919
Adjustment associated with:	
Correction of capital assets	( 60,647)
Total Adjustments	( 60,647)
Net Position, July 1, 2020 as restated	\$ 181,272

**NOTE 3: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of June 30, 2021, the District's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 600
Deposits (less outstanding checks)	1,881,855
Total Cash	1,882,455
Investments:	
Investments with fiscal agent	176,404
Local Agency Investment Fund (LAIF)	627,345
Total Investments	803,749
Total Cash and Investments	\$ 2,686,204

**B. Cash**

At year end, the carrying amount of the District's cash deposits (including amounts in checking and money market accounts) was \$1,881,855, and the bank balance was \$1,931,824. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$600.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**B. Cash (Continued)**

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

**C. Investments**

Investments are selected based on safety, liquidity and yield. The District's investment policy is more restrictive than the California Government Code. Under the provisions of the District's investment policy and the California Government Code, the District may invest or deposit in the following:

- Repurchase Agreements
- Local Agency Investment Fund (LAIF)
- U.S. Treasury Bonds/Notes/Bills
- U.S. Government Agency Obligations
- Bankers' Acceptances
- Commercial Paper
- Negotiable Certificates of Deposit
- Time Certificates of Deposit
- Reverse Repurchase Agreements

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2021, the District had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
Money market mutual funds	\$ 176,404	\$ 176,404	\$ -	\$ -
Total Investments Measured at Fair Value	176,404	<u>\$ 176,404</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
LAIF	<u>627,345</u>			
Total Investments	<u>\$ 803,749</u>			

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the District's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations.

As of June 30, 2021, the District had the following investments, all of which had a maturity of 5 years or less:

<u>Investment Type</u>	<u>Interest Rates</u>	<u>Maturities</u>		<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
		<u>0-1 year</u>	<u>1-5 years</u>		
<b>Investments Held by Fiscal Agents</b>					
Money market mutual funds	Variable	\$ 176,404	\$ -	\$ 176,404	-
Total Investments Held by Fiscal Agents		<u>176,404</u>	<u>-</u>	<u>176,404</u>	<u>-</u>
<b>Pooled Investments</b>					
LAIF	Variable	<u>627,345</u>	<u>-</u>	<u>627,345</u>	<u>-</u>
Total Pooled Investments		<u>627,345</u>	<u>-</u>	<u>627,345</u>	<u>-</u>
Total Investments		<u>\$ 803,749</u>	<u>\$ -</u>	<u>\$ 803,749</u>	<u>-</u>

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of year-end for each investment type.

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Money Market Mutual Funds	A	AAAm	Aaa-mf	21.95%
LAIF	N/A	Unrated	Unrated	<u>78.05%</u>
Total				<u>100.00%</u>

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk, the District's investment policy requires that all securities owned by the District shall be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's investment policy contains limitations on the amount that can be invested in any one issuer. All investments of the District were pooled with LAIF, which holds a diversified portfolio of high quality investments, or held by fiscal agents.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**D. Investment in External Investment Pool**

The District maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2021, the District's investment in LAIF valued at amortized cost was \$627,345 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$193.3 billion. Of that amount, 97.69 percent is invested in non-derivative financial products and 2.31 percent in structured notes and asset-backed securities.

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements/ Adjustments	Balance June 30, 2021
Capital Assets, Not Being Depreciated				
Land	\$ 607,918	\$ -	\$ -	\$ 607,918
Total Capital Assets, Not Being Depreciated	<u>607,918</u>	<u>-</u>	<u>-</u>	<u>607,918</u>
Capital Assets, Being Depreciated				
Structures and improvements	3,813,225	2,704	( 637)	3,815,292
Equipment	2,212,562	104,972	( 60,009)	2,257,525
Infrastructure	26,175,522	140,292	-	26,315,814
Total Capital Assets, Being Depreciated	<u>32,201,309</u>	<u>247,968</u>	<u>( 60,646)</u>	<u>32,388,631</u>
Less Accumulated Depreciation For:				
Structures and improvements	( 1,771,116)	( 120,865)	85	( 1,891,896)
Equipment	( 1,712,573)	( 135,471)	( 85)	( 1,848,129)
Infrastructure	( 22,884,335)	( 222,462)	-	( 23,106,797)
Total Accumulated Depreciation	<u>( 26,368,024)</u>	<u>( 478,798)</u>	<u>-</u>	<u>( 26,846,822)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,833,285</u>	<u>( 230,830)</u>	<u>( 60,646)</u>	<u>5,541,809</u>
Total Capital Assets, Net	<u>\$ 6,441,203</u>	<u>(\$ 230,830)</u>	<u>(\$ 60,646)</u>	<u>\$ 6,149,727</u>

**Depreciation**

Depreciation expense was charged to operations as follows:

Sewer Operations	\$ 253,083
Water Operations	<u>225,715</u>
Total Depreciation Expense	<u>\$ 478,798</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 5: INTERFUND TRANSACTIONS**

**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service, and subsidies of various District operations. The following are interfund transfers for the fiscal year ended June 30, 2021:

	Transfers In	Transfers Out
Sewer Operations	\$ -	\$ 1,452
Flood Control	1,452	-
Total	\$ 1,452	\$ 1,452

**NOTE 6: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

Type of Indebtedness	Balance July 1, 2020	Additions	Adjustments/ Retirements	Balance June 30, 2021	Amounts Due Within One Year
Bonds	\$ 2,982,000	\$ -	(\$ 185,000)	\$ 2,797,000	\$ 192,000
Unamortized premium	27,161	-	( 2,263)	24,898	2,263
Bonds, net	3,009,161	-	( 187,263)	2,821,898	194,263
Direct borrowing loans	1,605,330	-	( 110,065)	1,495,265	113,895
Direct borrowing certificates of participation	517,000	-	( 17,000)	500,000	17,500
Compensated absences	29,118	43,999	( 34,052)	39,065	26,102
Total Business-Type Activities	\$ 5,160,609	\$ 43,999	(\$ 348,380)	\$ 4,856,228	\$ 351,760

Individual issues of debt payable outstanding at June 30, 2021, are as follows:

**Business-Type Activities**

Bonds:

Sewer System Reassessment District No. 1 Limited Obligation Refunding Improvement Bonds Series 2016, issued March 9, 2016 in the amount of \$3,650,000, payable in annual installments of \$150,000-\$280,000 with an interest rate of 3.25-3.50% and maturity on September 2, 2032. The bonds were used to refund the Improvement Bonds Series 1995-2 which were used to finance improvements to the sewer system. The bonds are secured by a pledge of reassessment revenues.

\$ 2,797,000

Total Bonds

2,797,000

Loans from Direct Borrowings:

California Infrastructure and Economic Development Bank direct borrowing Loan, issued June 24, 2002 in the amount of \$3,000,000, payable in annual installments of \$61,530 to \$160,350 with an interest rate of 3.48% and maturity on February 1, 2032. The loan was used to finance the expansion and upgrade of the water system. Net system revenues and all amounts in the enterprise fund are pledged as collateral for the debt. In the event of default, the District agrees to pay accrued interest plus the principal of all unpaid installments under the related agreement.

1,495,265

Total Loans from Direct Borrowings

1,495,265

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

**Business-Type Activities (Continued)**

Certificates of Participation from Direct Borrowings:

2012 Series direct borrowing Certificates of Participation Water Reclamation Plant Energy Sustainability Project issued October 1, 2012, in the amount of \$640,000, payable in annual installments of \$14,000 to \$31,500 with an interest rate of 3.00% and maturity on August 1, 2041. The certificates of participation were used to finance the sewer system solar project. Net revenues are pledged as collateral for debt. In the event of default, the District agrees to pay accrued interest plus the principal of all unpaid installments under the related agreement.

	<u>500,000</u>
Total Certificates of Participation from Direct Borrowings	<u>500,000</u>
Total Business-Type Activities	<u>\$ 4,792,265</u>

Following is a schedule of debt payment requirements of business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, net pension liability which is reported in Note 8, and net OPEB liability, which is reported in Note 9.

<u>Year Ended</u> <u>June 30</u>	Bonds		
	Principal	Interest	Total
2022	\$ 192,000	\$ 93,231	\$ 285,231
2023	199,000	86,728	285,728
2024	206,000	79,843	285,843
2025	213,000	72,720	285,720
2026	219,000	65,376	284,376
2027-2031	1,218,000	205,687	1,423,687
2032-2033	550,000	19,425	569,425
Total	<u>\$ 2,797,000</u>	<u>\$ 623,010</u>	<u>\$ 3,420,010</u>

<u>Year Ended</u> <u>June 30</u>	Loans from Direct Borrowings		
	Principal	Interest	Total
2022	\$ 113,895	\$ 52,035	\$ 165,930
2023	117,859	48,072	165,931
2024	121,960	43,970	165,930
2025	126,204	39,726	165,930
2026	130,596	35,334	165,930
2027-2031	724,400	105,252	829,652
2032	160,351	5,581	165,932
Total	<u>\$ 1,495,265</u>	<u>\$ 329,970</u>	<u>\$ 1,825,235</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 6: LONG-TERM LIABILITIES (CONTINUED)**

Year Ended <u>June 30</u>	<u>Certificates of Participation from Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 17,500	\$ 14,738	\$ 32,238
2023	18,000	14,205	32,205
2024	18,500	13,658	32,158
2025	19,000	13,095	32,095
2026	19,500	12,517	32,017
2027-2031	107,500	53,273	160,773
2032-2036	124,500	35,887	160,387
2037-2041	144,000	15,780	159,780
2042	<u>31,500</u>	<u>472</u>	<u>31,972</u>
Total	<u>\$ 500,000</u>	<u>\$ 173,625</u>	<u>\$ 673,625</u>

**NOTE 7: NET POSITION**

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 8: PENSION PLAN**

**A. General Information about the Pension Plan**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan), a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the District added a retirement tier for the Miscellaneous Plan for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

**Summary of Rate of Tiers and Eligible Participants**

Open for New Enrollment Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Closed to New Enrollment Miscellaneous	Miscellaneous members hired before January 1, 2013

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous plan members if the membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2021, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.5% @ 55	50-55	1.420% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	50-62	1.000% to 2.500%

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 8: PENSION PLAN (CONTINUED)**

**A. General Information about the Pension Plan (Continued)**

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	12.361%	8.000%	0.000%
Miscellaneous PEPRA	7.732%	6.750%	0.000%

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 209,325	\$ -

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension**

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	<u>Proportion June 30, 2020</u>	<u>Proportion June 30, 2021</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	.03809%	.03751%	(.00058%)

As of June 30, 2021, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 1,582,280
Total Net Pension Liability	<u>\$ 1,582,280</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 8: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)**

For the year ended June 30, 2021 the District recognized pension expense of \$300,530. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 178,707	\$ -
Changes of assumptions	-	( 11,285)
Difference between expected and actual experience	81,540	-
Difference between projected and actual earnings on pension plan investments	47,004	-
Difference between District contributions and proportionate share of contributions	4,392	( 7,571)
Change in employer's proportion	13,111	( 24,302)
Total	\$ 324,754	(\$ 43,158)

\$178,707 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30		
2022		\$ 11,598
2023		41,429
2024		27,317
2025		22,545
Thereafter		-
Total		\$ 102,889

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 8: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)**

**Actuarial Assumptions (Continued)**

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Long-Term Expected Rate of Return**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 8: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)**

**Long-Term Expected Rate of Return (Continued)**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 – 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	<u>6.15%</u>	<u>7.15%</u>	<u>8.15%</u>
Miscellaneous	\$ 2,446,908	\$ 1,582,280	\$ 867,863

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**A. General Information about the OPEB Plan**

**Plan Description**

The District provides a single-employer defined benefit healthcare plan (the “Retiree Health Plan”) for eligible employees. The Retiree Health Plan provides lifetime retiree medical coverage for eligible retirees through Special District Risk Management Authority (SDRMA) the District’s group health insurance plan. The Board of Directors reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the District. No assets were accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

The coverage requires the employee to meet the following requirements:

- Satisfaction of requirements for retirement under CalPERS, and
- Retirement from the District having reached at least age 55 and completing a minimum of 5 years of service with the District.

**Benefits Provided**

The District provides the following benefits to qualifying retirees who elect to continue medical coverage offered by the District. The benefits continue for the retiree’s lifetime:

- 50 percent of the medical premiums for the retiree
- 50 percent of the medical premiums for the retiree’s spouse, if covered, while the retiree is living

A retiree may elect to cover eligible dependents other than a spouse, provided the retiree pays 100 percent of any additional premium for their coverage.

Coverage and/or the premiums subsidy above are not available in retirement in these circumstances:

- For survivors, after the retiree’s death (other than as available under COBRA)
- For retirees eligible for PERS retirement from the District but failing to satisfy the age and service requirements above
- For retirees who meet the age and service requirements but do not continue their medical coverage through the District

The 2021 monthly healthcare premium rates are shown below:

<b>SDRMA 2021 Rates Northern California</b>			
<b>Plan</b>	<b>Employee Only</b>	<b>Employee + 1</b>	<b>Employee +2</b>
Blue Shield PPO Gold	\$ 958.93	\$ 1,918.89	\$ 2,492.60
Gold PPO Medicare	615.94	1,231.88	1,847.82

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**A. General Information about the OPEB Plan (Continued)**

**Employees Covered By Benefit Terms**

At June 30, 2021 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Active employees	<u>10</u>
Total	<u><u>13</u></u>

**B. Net OPEB Liability**

The District's net OPEB liability of \$1,284,608, was measured as of June 30, 2020, and was determined by the actuarial valuation as of June 30, 2020.

**Actuarial Assumptions and Other Inputs**

The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Funding method	Entry-Age Normal Cost, level percent of pay
Asset valuation method	Not applicable (\$0; no OPEB trust has been established)
Salary increases	3.00% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between services years
Discount rate	3.13% as of June 30, 2019 and 2.45% as of June 30, 2020
Healthcare cost trend rates	5.8% for 2021, decreasing .1% per year to an ultimate rate of 4.0% for 2076 and later years
General inflation rate	2.50% per year

Demographic actuarial assumptions used in the valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvement. The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015.

**C. Changes in the Net OPEB Liability**

	Net OPEB Liability
Balance at June 30, 2020	<u>\$ 1,600,339</u>
Changes for the year:	
Service cost	176,637
Interest	55,105
Differences between expected and actual experience	( 521,254)
Changes of assumptions	6,626
Benefit payments	<u>( 32,845)</u>
Net changes	<u>( 315,731)</u>
Balance at June 30, 2021	<u><u>\$ 1,284,608</u></u>

Changes of assumptions reflects a change in the discount rate from 3.13 percent to 2.45 percent.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**C. Changes in the Net OPEB Liability (Continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	<u>1% Decrease</u> (2.13%)	<u>Current Rate</u> (3.13%)	<u>1% Increase</u> (4.13%)
Net OPEB liability	\$ 1,526,937	\$ 1,284,608	\$ 1,092,647

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates**

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	<u>Current Trend</u> -1%	<u>Current Trend</u>	<u>Current Trend</u> +1%
Net OPEB Liability	\$ 1,064,799	\$ 1,284,608	\$ 1,568,945

**D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2021, the District recognized OPEB expense of \$173,141. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Contributions made subsequent to the measurement date	\$ 24,321	\$ -
Changes of assumptions	93,521	( 53,385)
Differences between expected and actual experience	<u>-</u>	<u>( 460,501)</u>
Total	<u>\$ 117,842</u>	<u>(\$ 513,886)</u>

\$24,321 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>June 30</u>	
2022	(\$ 58,601)
2023	( 58,601)
2024	( 58,601)
2025	( 54,873)
2026	( 45,704)
Thereafter	<u>( 143,985)</u>
	<u>(\$ 420,365)</u>



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2021**

**NOTE 10: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has joined together with other municipalities to participate in the Special District Risk Authority Management (SDRMA) for general liability, vehicle liability, and errors and omissions purposes. SDRMA is a public entity risk pool which serves as a common risk management and insurance program. The District pays an annual premium to SDRMA for its insurance coverage. The agreements with SDRMA provide that they will be self-sustaining through member premiums and will reinsure through commercial companies for excess coverage.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

**NOTE 11: OTHER INFORMATION**

**A. Subsequent Events**

Management has evaluated events subsequent to June 30, 2021 through October 21, 2021, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information  
(Unaudited)**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2021**  
**Last 10 Years\***

<b>Measurement Period</b>	<u><b>2013/2014</b></u>	<u><b>2014/2015</b></u>	<u><b>2015/2016</b></u>	<u><b>2016/2017</b></u>
<b>Miscellaneous Plan</b>				
Proportion of the net pension liability	0.01414%	0.01560%	0.01480%	0.01480%
Proportionate share of the net pension liability	\$ 880,120	\$ 1,071,015	\$ 1,282,357	\$ 1,466,045
Covered payroll	641,041	758,445	794,520	746,828
Proportionate share of the net pension liability as a percentage of covered payroll	137.30%	141.21%	161.40%	196.30%
Plan fiduciary net position as a percentage of the total pension liability	77.74%	73.61%	71.62%	72.91%

\* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
0.03725%	0.03809%	0.03751%
\$ 1,403,810	\$ 1,525,450	\$ 1,582,280
773,598	858,574	784,205
181.47%	177.67%	201.77%
74.97%	74.75%	75.65%

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2021**  
**Last 10 Years\***

<b>Fiscal Year</b>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>
<b>Miscellaneous Plan</b>				
Contractually required contributions (actuarially determined)	\$ 68,280	\$ 65,481	\$ 65,481	\$ 67,062
Contributions in relation to the actuarially determined contributions	<u>(146,425)</u>	<u>(154,320)</u>	<u>(154,320)</u>	<u>(166,721)</u>
Contribution deficiency (excess)	<u>\$ (78,145)</u>	<u>\$ (88,839)</u>	<u>\$ (88,839)</u>	<u>\$ (99,659)</u>
Covered payroll	\$ 758,445	\$ 794,520	\$ 746,828	\$ 773,598
Contributions as a percentage of covered payroll	18.37%	19.42%	20.66%	21.55%

\* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.



<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
\$ 80,229	\$ 74,931	\$ 75,213
<u>(195,406)</u>	<u>(209,325)</u>	<u>(208,890)</u>
<u>\$ (115,177)</u>	<u>\$ (134,394)</u>	<u>\$ (133,677)</u>
\$ 858,574 22.76%	\$ 784,205 26.69%	\$ 851,369 24.54%

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District Pension Plan**  
**Notes to District Pension Plan**  
**For the Year Ended June 30, 2021**

**NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**Summary of Changes of Benefits or Assumptions**

Benefit Changes: None

Changes of Assumptions: None

**NOTE 2: SCHEDULE OF CONTRIBUTIONS**

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2018
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District OPEB Plan**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**For the Year Ended June 30, 2021**  
**Last 10 Years\***

Fiscal Year	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
<b>Net OPEB Liability</b>				
Service Cost	\$ 168,137	\$ 150,829	\$ 153,728	\$ 176,637
Interest	35,914	46,055	52,382	55,105
Differences between expected and actual experience	-	-	-	(521,254)
Changes of assumptions	(95,664)	(12,151)	118,430	6,626
Benefit payments	<u>(20,997)</u>	<u>(33,593)</u>	<u>(35,000)</u>	<u>(32,845)</u>
<b>Net Change in Net OPEB Liability</b>	87,390	151,140	289,540	(315,731)
<b>Net OPEB Liability - Beginning</b>	<u>1,072,269</u>	<u>1,159,659</u>	<u>1,310,799</u>	<u>1,600,339</u>
<b>Net OPEB Liability - Ending</b>	<u>\$ 1,159,659</u>	<u>\$ 1,310,799</u>	<u>\$ 1,600,339</u>	<u>\$ 1,284,608</u>
Covered-employee payroll	\$ 770,191	\$ 804,618	\$ 915,742	\$ 839,034
Net OPEB liability as a percentage of covered-employee payroll	150.57%	162.91%	174.76%	153.11%

\* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only four years are shown.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Required Supplementary Information**  
**District OPEB Plan**  
**Note to District OPEB Plan**  
**For the Year Ended June 30, 2021**

**NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**

The Discount rate was changed to 2.45 percent as of June 30, 2020, from 3.13 percent as of June 30, 2019.

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## **Combining Fund Financial Statements**

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Sewer Operations**  
**June 30, 2021**

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 240,230	\$ 456,227	\$ 9,251	\$ 145,317
Investments with fiscal agent	-	176,404	-	-
Receivables:				
Accounts (net of allowance)	187,617	-	-	-
Assessments	-	9,119	-	-
Intergovernmental	121,143	-	-	-
Interest	60	77	1	48
Prepaid costs	13,472	-	-	-
<b>Total Current Assets</b>	<u>562,522</u>	<u>641,827</u>	<u>9,252</u>	<u>145,365</u>
Noncurrent Assets:				
Delinquent assessments receivable	-	121,075	-	-
Capital assets, net	2,966,024	-	-	-
<b>Total Noncurrent Assets</b>	<u>2,966,024</u>	<u>121,075</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>3,528,546</u>	<u>762,902</u>	<u>9,252</u>	<u>145,365</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	162,377	-	-	-
Deferred OPEB adjustments	56,410	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>218,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	17,459	81	-	-
Salaries and benefits payable	28,979	-	-	-
Interest payable	-	32,117	5,971	-
Compensated absences	14,951	-	-	-
Bonds payable	-	194,263	-	-
Certificates of participation	-	-	17,500	-
<b>Total Current Liabilities</b>	<u>61,389</u>	<u>226,461</u>	<u>23,471</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	4,581	-	-	-
Bonds payable	-	2,627,635	-	-
Certificates of participation	-	-	482,500	-
Net pension liability	791,140	-	-	-
Net OPEB liability	642,304	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>1,438,025</u>	<u>2,627,635</u>	<u>482,500</u>	<u>-</u>
<b>Total Liabilities</b>	<u>1,499,414</u>	<u>2,854,096</u>	<u>505,971</u>	<u>-</u>



<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
\$ 357,667	\$ 31,326	\$ -	\$ 1,240,018
-	-	-	176,404
-	-	-	187,617
-	-	-	9,119
-	-	-	121,143
78	-	-	264
-	-	-	13,472
<u>357,745</u>	<u>31,326</u>	<u>-</u>	<u>1,748,037</u>
-	-	-	121,075
-	-	-	2,966,024
-	-	-	3,087,099
<u>357,745</u>	<u>31,326</u>	<u>-</u>	<u>4,835,136</u>
-	-	-	162,377
-	-	-	56,410
-	-	-	218,787
-	-	-	17,540
-	-	-	28,979
-	-	-	38,088
-	-	-	14,951
-	-	-	194,263
-	-	-	17,500
-	-	-	311,321
-	-	-	4,581
-	-	-	2,627,635
-	-	-	482,500
-	-	-	791,140
-	-	-	642,304
-	-	-	4,548,160
-	-	-	4,859,481

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Sewer Operations**  
**June 30, 2021**

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	21,579	-	-	-
Deferred OPEB adjustments	255,923	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>277,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	2,966,024	(2,821,898)	(500,000)	-
Restricted for debt service	-	730,704	-	-
Restricted for capital facilities	-	-	-	145,365
Unrestricted	(995,607)	-	3,281	-
<b>Total Net Position</b>	<u>\$ 1,970,417</u>	<u>\$ (2,091,194)</u>	<u>\$ (496,719)</u>	<u>\$ 145,365</u>

<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
-	-	-	21,579
-	-	-	255,923
-	-	-	277,502
-	-	-	(355,874)
-	31,326	-	762,030
-	-	-	145,365
357,745	-	-	(634,581)
<u>\$ 357,745</u>	<u>\$ 31,326</u>	<u>\$ -</u>	<u>\$ (83,060)</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Net Position**  
**Sewer Operations**  
**For the Year Ended June 30, 2021**

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
<b>OPERATING REVENUES</b>				
Assessments	\$ -	\$ 280,997	\$ -	\$ -
Permits and inspections	9,758	-	-	57,222
Charges for services	1,551,716	-	-	-
Miscellaneous	28,087	19,003	-	-
<b>Total Operating Revenues</b>	<b>1,589,561</b>	<b>300,000</b>	<b>-</b>	<b>57,222</b>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	944,029	-	-	-
Insurance	72,144	-	-	-
Office expenses	33,427	-	-	-
Continuing education	3,116	-	-	-
Dues and subscriptions	11,786	-	-	-
Postage	8,043	-	-	-
Repairs and maintenance	407,166	-	-	-
Gas, fuel and oil	13,668	-	-	-
Supplies	56,724	-	-	-
Professional services	227,778	11,176	-	-
Rents and leases	7,874	-	-	-
Travel	1,648	-	-	-
Telephone	11,610	-	-	-
Power	87,885	-	-	-
Other utilities	3,062	-	-	-
Depreciation	253,083	-	-	-
Other operating	907	-	-	-
Office and safety equipment	22,829	-	-	-
Directors compensation	3,230	-	-	-
Environmental monitoring	34,884	-	-	-
Annual operating fees	4,743	-	-	-
<b>Total Operating Expenses</b>	<b>2,209,636</b>	<b>11,176</b>	<b>-</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>(620,075)</b>	<b>288,824</b>	<b>-</b>	<b>57,222</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest income	483	684	16	371
Intergovernmental revenues	121,170	-	-	-
Interest expense	-	(97,353)	(15,043)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>121,653</b>	<b>(96,669)</b>	<b>(15,027)</b>	<b>371</b>
<b>Income (Loss) Before Special Items and Transfers</b>	<b>(498,422)</b>	<b>192,155</b>	<b>(15,027)</b>	<b>57,593</b>

<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
\$ -	\$ -	\$ -	\$ 280,997
-	-	-	66,980
-	-	-	1,551,716
-	-	-	47,090
-	-	-	1,946,783
-	-	-	944,029
-	-	-	72,144
-	-	-	33,427
-	-	-	3,116
-	-	-	11,786
-	-	-	8,043
-	-	-	407,166
-	-	-	13,668
-	-	-	56,724
-	-	-	238,954
-	-	-	7,874
-	-	-	1,648
-	-	-	11,610
-	-	-	87,885
-	-	-	3,062
-	-	-	253,083
-	-	-	907
-	-	-	22,829
-	-	-	3,230
-	-	-	34,884
-	-	-	4,743
-	-	-	2,220,812
-	-	-	(274,029)
788	22	50	2,414
-	-	-	121,170
-	-	-	(112,396)
788	22	50	11,188
788	22	50	(262,841)

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Net Position**  
**Sewer Operations**  
**For the Year Ended June 30, 2021**

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
Proceeds for the LNU Fire	112,176	-	-	-
Expenses for the LNU Fire	(112,215)	-	-	-
Transfers in (out)	206,323	-	8,100	(14,075)
<b>Change in Net Position</b>	<u>(292,138)</u>	<u>192,155</u>	<u>(6,927)</u>	<u>43,518</u>
<b>Total Net Position - Beginning</b>	2,323,202	(2,283,349)	(489,792)	101,847
Prior period adjustment	<u>(60,647)</u>	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>2,262,555</u>	<u>(2,283,349)</u>	<u>(489,792)</u>	<u>101,847</u>
<b>Total Net Position - Ending</b>	<u>\$ 1,970,417</u>	<u>\$ (2,091,194)</u>	<u>\$ (496,719)</u>	<u>\$ 145,365</u>

<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
-	-	-	112,176
-	-	-	(112,215)
(96,668)	-	(105,132)	(1,452)
(95,880)	22	(105,082)	(264,332)
453,625	31,304	105,082	241,919
-	-	-	(60,647)
453,625	31,304	105,082	181,272
<u>\$ 357,745</u>	<u>\$ 31,326</u>	<u>\$ -</u>	<u>\$ (83,060)</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Sewer Operations**  
**For the Year Ended June 30, 2021**

	Sewer	1995-2 Bond Redemption	USDA Solar Loan	Wastewater Capital Facilities Reserved
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 1,553,375	\$ 300,463	\$ -	\$ 57,222
Cash paid to suppliers	(1,052,758)	(11,095)	-	-
Cash paid to employees	(723,629)	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(223,012)</b>	<b>289,368</b>	<b>-</b>	<b>57,222</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Special project amounts paid	(112,215)	-	-	-
Grants received	201,880	-	-	-
Transfer in (out) from/to other funds	206,323	-	8,100	(14,075)
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>295,988</b>	<b>-</b>	<b>8,100</b>	<b>(14,075)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(232,902)	-	-	-
Principal paid on debt	-	(187,263)	(17,000)	-
Interest paid on debt	-	(99,357)	(15,255)	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(232,902)</b>	<b>(286,620)</b>	<b>(32,255)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	693	950	18	537
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>693</b>	<b>950</b>	<b>18</b>	<b>537</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(159,233)</b>	<b>3,698</b>	<b>(24,137)</b>	<b>43,684</b>
<b>Balances - Beginning</b>	<b>399,463</b>	<b>628,933</b>	<b>33,388</b>	<b>101,633</b>
<b>Balances - Ending</b>	<b>\$ 240,230</b>	<b>\$ 632,631</b>	<b>\$ 9,251</b>	<b>\$ 145,317</b>



<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
\$ -	\$ -	\$ -	\$ 1,911,060
-	-	-	(1,063,853)
-	-	-	(723,629)
-	-	-	123,578
-	-	-	(112,215)
-	-	-	201,880
(96,668)	-	(105,132)	(1,452)
(96,668)	-	(105,132)	88,213
-	-	-	(232,902)
-	-	-	(204,263)
-	-	-	(114,612)
-	-	-	(551,777)
1,055	22	50	3,325
1,055	22	50	3,325
(95,613)	22	(105,082)	(336,661)
453,280	31,304	105,082	1,753,083
\$ 357,667	\$ 31,326	\$ -	\$ 1,416,422

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Sewer Operations**  
**For the Year Ended June 30, 2021**

	<u>Sewer</u>	<u>1995-2 Bond Redemption</u>	<u>USDA Solar Loan</u>	<u>Wastewater Capital Facilities Reserved</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (620,075)	\$ 288,824	\$ -	\$ 57,222
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation/amortization	253,083	-	-	-
Decrease (increase) in:				
Accounts receivable	(36,186)	-	-	-
Assessments receivable	-	463	-	-
Prepaid costs	(3,257)	-	-	-
Pension adjustment - deferred outflows	51,955	-	-	-
OPEB adjustment - deferred outflows	8,963	-	-	-
Increase (decrease) in:				
Accounts payable	(36,977)	81	-	-
Salaries and benefits payable	15,714	-	-	-
Compensated absences	2,853	-	-	-
Net pension liability	28,415	-	-	-
Net OPEB liability	(89,750)	-	-	-
Pension adjustment - deferred inflows	(19,459)	-	-	-
OPEB adjustment - deferred inflows	221,709	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (223,012)</u>	<u>\$ 289,368</u>	<u>\$ -</u>	<u>\$ 57,222</u>

<b>Wastewater Capital Facilities Unreserved</b>	<b>USDA Reserve Fund</b>	<b>All Bonds Assessment Revolving Fund</b>	<b>Total Sewer Operations</b>
\$ -	\$ -	\$ -	\$ (274,029)
-	-	-	253,083
-	-	-	(36,186)
-	-	-	463
-	-	-	(3,257)
-	-	-	51,955
-	-	-	8,963
-	-	-	(36,896)
-	-	-	15,714
-	-	-	2,853
-	-	-	28,415
-	-	-	(89,750)
-	-	-	(19,459)
-	-	-	221,709
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,578</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Water Operations**  
**June 30, 2021**

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 512,024	\$ 106,776	\$ 184,364
Receivables:			
Accounts (net of allowance)	341,186	3,882	-
Intergovernmental	131,461	-	-
Interest	98	10	151
Prepaid costs	13,472	-	-
<b>Total Current Assets</b>	<b>998,241</b>	<b>110,668</b>	<b>184,515</b>
Noncurrent Assets:			
Capital assets, net	3,183,703	-	-
<b>Total Noncurrent Assets</b>	<b>3,183,703</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>4,181,944</b>	<b>110,668</b>	<b>184,515</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	162,377	-	-
Deferred OPEB adjustments	61,432	-	-
<b>Total Deferred Outflows of Resources</b>	<b>223,809</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	27,144	-	-
Salaries and benefits payable	28,499	-	-
Interest payable	-	21,682	-
Compensated absences	11,151	-	-
Loans payable	-	113,895	-
<b>Total Current Liabilities</b>	<b>66,794</b>	<b>135,577</b>	<b>-</b>
Noncurrent Liabilities:			
Compensated absences	8,382	-	-
Loans payable	-	1,381,370	-
Net pension liability	791,140	-	-
Net OPEB liability	642,304	-	-
<b>Total Noncurrent Liabilities</b>	<b>1,441,826</b>	<b>1,381,370</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,508,620</b>	<b>1,516,947</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	21,579	-	-
Deferred OPEB adjustments	257,963	-	-
<b>Total Deferred Inflows of Resources</b>	<b>279,542</b>	<b>-</b>	<b>-</b>

<b>Water Operations Reserve</b>	<b>Water Capital Fund</b>	<b>Total Water Operations</b>
\$ 155,369	\$ 311,249	\$ 1,269,782
198	559	345,825
-	-	131,461
-	-	259
-	-	13,472
<u>155,567</u>	<u>311,808</u>	<u>1,760,799</u>
-	-	3,183,703
-	-	3,183,703
<u>155,567</u>	<u>311,808</u>	<u>4,944,502</u>
-	-	162,377
-	-	61,432
-	-	223,809
-	-	27,144
-	-	28,499
-	-	21,682
-	-	11,151
-	-	113,895
-	-	202,371
-	-	8,382
-	-	1,381,370
-	-	791,140
-	-	642,304
-	-	2,823,196
-	-	3,025,567
-	-	21,579
-	-	257,963
-	-	279,542

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Net Position**  
**Water Operations**  
**June 30, 2021**

	<b>Water</b>	<b>CIEDB Loan Redemption</b>	<b>CIEDB Loan Reserve</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,183,703	(1,495,265)	-
Restricted for debt service	-	-	184,515
Restricted for capital facilities	-	-	-
Unrestricted	(566,112)	88,986	-
<b>Total Net Position</b>	<b>\$ 2,617,591</b>	<b>\$ (1,406,279)</b>	<b>\$ 184,515</b>

<b>Water Operations Reserve</b>	<b>Water Capital Fund</b>	<b>Total Water Operations</b>
-	-	1,688,438
-	-	184,515
-	311,808	311,808
155,567	-	(321,559)
<u>\$ 155,567</u>	<u>\$ 311,808</u>	<u>\$ 1,863,202</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Net Position**  
**Water Operations**  
**For the Year Ended June 30, 2021**

	Water	CIEDB Loan Redemption	CIEDB Loan Reserve
<b>OPERATING REVENUES</b>			
Charges for services	\$ 2,311,688	\$ 108,507	\$ -
Miscellaneous	55,902	-	-
<b>Total Operating Revenues</b>	<u>2,367,590</u>	<u>108,507</u>	<u>-</u>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	824,945	-	-
Insurance	72,144	-	-
Office expenses	33,604	-	-
Continuing education	3,258	-	-
Dues and subscriptions	29,105	-	-
Postage	8,042	-	-
Repairs and maintenance	176,556	-	-
Gas, fuel and oil	13,776	-	-
Supplies	43,317	-	-
Professional services	166,954	-	-
Travel	1,648	-	-
Telephone	11,410	-	-
Power	202,753	-	-
Other utilities	3,074	-	-
Depreciation	225,715	-	-
Other operating	3,901	-	-
Office and safety equipment	19,354	-	-
Director's compensation	3,229	-	-
Environmental monitoring	13,402	-	-
Water conservation	2,800	-	-
Water rights	3,910	-	-
Annual operating fees	28,758	4,816	-
<b>Total Operating Expenses</b>	<u>1,891,655</u>	<u>4,816</u>	<u>-</u>
<b>Operating Income (Loss)</b>	<u>475,935</u>	<u>103,691</u>	<u>-</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	852	93	1,032
Interest expense	-	(54,270)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<u>852</u>	<u>(54,177)</u>	<u>1,032</u>
<b>Income (Loss) Before Transfers</b>	476,787	49,514	1,032
Proceeds for the LNU Fire	132,923	-	-
Expenses for the LNU Fire	(146,301)	-	-
Transfers in (out)	(326,083)	158,593	-
<b>Change in Net Position</b>	137,326	208,107	1,032
<b>Total Net Position - Beginning</b>	<u>2,480,265</u>	<u>(1,614,386)</u>	<u>183,483</u>
<b>Total Net Position - Ending</b>	<u>\$ 2,617,591</u>	<u>\$ (1,406,279)</u>	<u>\$ 184,515</u>



<b>Water Operating Reserve</b>	<b>Water Capital Fund</b>	<b>Total Water Operations</b>
\$ -	\$ -	\$ 2,420,195
-	-	55,902
-	-	2,476,097
-	-	824,945
-	-	72,144
-	-	33,604
-	-	3,258
-	-	29,105
-	-	8,042
-	-	176,556
-	-	13,776
-	-	43,317
-	-	166,954
-	-	1,648
-	-	11,410
-	-	202,753
-	-	3,074
-	-	225,715
-	-	3,901
-	-	19,354
-	-	3,229
-	-	13,402
-	-	2,800
-	-	3,910
-	-	33,574
-	-	1,896,471
-	-	579,626
130	150	2,257
-	-	(54,270)
130	150	(52,013)
130	150	527,613
-	-	132,923
-	-	(146,301)
4,969	162,521	-
5,099	162,671	514,235
150,468	149,137	1,348,967
<u>\$ 155,567</u>	<u>\$ 311,808</u>	<u>\$ 1,863,202</u>

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Combining Statement of Cash Flows**  
**Water Operations**  
**For the Year Ended June 30, 2021**

	<b>Water</b>	<b>CIEDB Loan Redemption</b>	<b>CIEDB Loan Reserve</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 2,285,616	\$ 106,507	\$ -
Cash paid to suppliers	(907,016)	(4,816)	-
Cash paid to employees	(736,616)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>641,984</b>	<b>101,691</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Special project amounts paid	(146,301)	-	-
Grants received	1,462	-	-
Transfers in (out) from/to other funds	(326,083)	158,593	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(470,922)</b>	<b>158,593</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(15,068)	-	-
Principal paid on debt	-	(110,065)	-
Interest paid on debt	-	(55,865)	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(15,068)</b>	<b>(165,930)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	1,195	128	1,548
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>1,195</b>	<b>128</b>	<b>1,548</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>157,189</b>	<b>94,482</b>	<b>1,548</b>
<b>Balances - Beginning</b>	<b>354,835</b>	<b>12,294</b>	<b>182,816</b>
<b>Balances - Ending</b>	<b>\$ 512,024</b>	<b>\$ 106,776</b>	<b>\$ 184,364</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 475,935	\$ 103,691	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation/amortization	225,715	-	-
Decrease (increase) in:			
Accounts receivable	(81,974)	(2,000)	-
Prepaid costs	(3,257)	-	-
Pension adjustment - deferred outflows	51,955	-	-
OPEB adjustment - deferred outflows	9,088	-	-
Increase (decrease) in:			
Accounts payable	(62,764)	-	-
Salaries and benefits payable	12,427	-	-
Compensated absences	7,094	-	-
Net pension liability	28,415	-	-
Net OPEB liability	(225,981)	-	-
Pension adjustment - deferred inflows	(19,459)	-	-
OPEB adjustment - deferred inflows	224,790	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 641,984</b>	<b>\$ 101,691</b>	<b>\$ -</b>

<b>Water Operating Reserve</b>	<b>Water Capital Fund</b>	<b>Total Water Operations</b>
\$ -	\$ -	\$ 2,392,123
-	-	(911,832)
-	-	(736,616)
-	-	743,675
-	-	(146,301)
-	-	1,462
4,969	162,521	-
4,969	162,521	(144,839)
-	-	(15,068)
-	-	(110,065)
-	-	(55,865)
-	-	(180,998)
130	150	3,151
130	150	3,151
5,099	162,671	420,989
150,270	148,578	848,793
<u>\$ 155,369</u>	<u>\$ 311,249</u>	<u>\$ 1,269,782</u>
\$ -	\$ -	\$ 579,626
-	-	225,715
-	-	(83,974)
-	-	(3,257)
-	-	51,955
-	-	9,088
-	-	(62,764)
-	-	12,427
-	-	7,094
-	-	28,415
-	-	(225,981)
-	-	(19,459)
-	-	224,790
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 743,675</u>

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**OTHER REPORT**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District, California (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 21, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

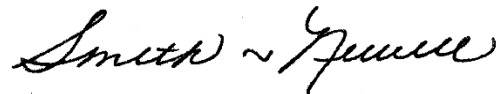
To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs  
Yuba City, California  
October 21, 2021



**INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

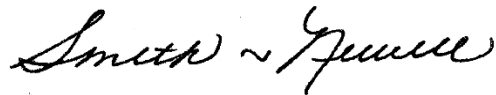
To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

In planning and performing our audit of the financial statements of Hidden Valley Lake Community Services District, (District) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. The appendix that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated October 21, 2021, on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with District management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell CPAs  
Yuba City, California  
October 21, 2021

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**Appendix A: Management Letter Comments**  
**For the Year Ended June 30, 2021**

**CURRENT YEAR FINDING AND RECOMMENDATION**

**Prior Period Adjustment**

**Criteria**

Generally Accepted Accounting Principles require that errors in the prior year ending balances be corrected by a prior period adjustment to the beginning net position.

**Condition**

During our audit, errors were noted on the District's depreciation schedule.

**Cause**

The District's depreciation schedule included one capital asset that had been listed twice.

**Effect**

Beginning net position was misstated and required adjustment.

**Questioned Cost**

No questioned costs were identified as a result of our audit procedures.

**Context**

Not applicable.

**Repeat Finding**

This is not a repeat finding.

**Recommendation**

We recommend that the District maintain and annually review the depreciation schedule, including accumulated depreciation and current year depreciation expense, for accuracy.

**Views of Responsible Officials and Planned Corrective Action**

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**

**Appendix B: Management's Corrective Action Plan**

**For the Year Ended June 30, 2021**

**Prior Period Adjustment**

We recommend that the District maintain and annually review the depreciation schedule, including accumulated depreciation and current year depreciation expense, for accuracy.

Management's Response: The District concurs with the finding.

Responsible Individual: Trish Wilkinson, Accounting Supervisor

Corrective Action Plan: The Accounting Supervisor will annually review the depreciation schedule, including accumulated depreciation and current year depreciation expenses, for accuracy.

Anticipated Completion Date: 6/30/2022

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE  
CONCLUSION OF THE AUDIT**

To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

We have audited the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District (District) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during the planning of our audit. Professional standards also require that we communicate to you the following information related to our audit.

**SIGNIFICANT AUDIT MATTERS****Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. In 2020-21, the District implemented, if applicable, Governmental Accounting Standards Board (GASB) Statement Nos. 84 and 90. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements are depreciation of capital assets, net pension liability and net OPEB liability.

Management's estimate of depreciation is based on estimated or actual historical cost and the useful lives of such assets. Management's estimates of the net pension liability and net OPEB liability are based on actuarial reports. We evaluated the key factors and assumptions used to develop the District's estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.



To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **OTHER MATTERS**

We applied certain limited procedures to the Management's Discussion and Analysis, District Pension Plan information and District OPEB Plan information which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

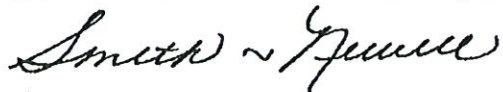
To the Board of Directors  
Hidden Valley Lake Community Services District  
Hidden Valley Lake, California

We were engaged to report on the combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**RESTRICTION ON USE**

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

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

Smith & Newell CPAs  
Yuba City, California  
October 21, 2021

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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD WORKSHOP MINUTES  
MEETING DATE: OCTOBER 2, 2021  
9:00 AM**

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

Present:

Director Jim Freeman, President  
Director Gary Graves  
Director Claude Brown  
Director Jim Lieberman

General Manager, Dennis White  
Penny Cuadras, Administrative Service Manager  
Trish Wilkinson, Accounting Supervisor  
Alyssa Gordon, Projects Manager  
Hannah Davidson, Water Resources Specialist

Absent: Director Millerick

**CALL TO ORDER**

The meeting was called to order at 9:01 A.M. by Director Freeman.

**APPROVAL OF AGENDA**

Moved by Director Lieberman, seconded by Director Graves and approved by the following vote to approve the October 2, 2021 Board Workshop Agenda as presented.

Roll Call Vote:

AYES: (4) Directors, Brown, Graves, Lieberman, and Freeman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (1) Director Millerick

Motion carries 4-0 to approve the October 2, 2021, Board Workshop Agenda as presented.

**REVIEW AND DISCUSS:**

**Five-year Strategic Planning Development – Defining Goal and Objectives for the District**

Members of the Board and staff reviewed the District's 5-Year Strategic Plan, focusing on the Core Values and Goals.

Core Values:

- Integrity and Transparency:
  - Stand accountable and transparent to our ratepayers in the operations of the District
  - Keep our ratepayers informed

Goals:

- #1 Goal repairing and replacing the aging Infrastructure
- Financial Stability - Maintain and Achieve good cash flow through net-worth and ratepayer equity
- Expand public outreach and education:
  - Monthly Newsletter
  - Public Outreach Events
  - Maintain Relevant Public information on the District website





**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
PERSONNEL COMMITTEE REPORT  
Thursday October 7, 2021 – 4:00 P.M.**

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 were:

Director Brown

Director Millerick

General Manager, Dennis White

Administrative Services Manager, Penny Cuadras

**CALL TO ORDER**

The meeting was called to order at 4:19 P.M. by Director Brown.

**APPROVAL OF AGENDA**

Motion by Director Millerick and seconded by Director Brown the October 7, 2021, Personnel Committee Agenda was approved as presented.

**REVIEW AND DISCUSS:  
Employee Policy Manual**

Following review and discussion the Personnel Committee recommend the Employee Policy Manual go before the full Board for approval and adoption.

Roll Call Vote:

AYES: (2) Directors Millerick and Brown

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

**PUBLIC COMMENT**

No Public Present

**COMMITTEE MEMBER COMMENT**

No Comment.

**ADJOURNMENT**

On a motion made by Director Brown and seconded by Director Millerick the Committee voted unanimously to adjourn the meeting.

The meeting was adjourned at 4:48 P.M.



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

The Hidden Valley Lake Community Services District Finance Committee met at the District office located at 19400 Hartmann Road, Hidden Valley Lake, California. Video Conference was made available for the Public

Present were:

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

**CALL TO ORDER**

The meeting was called to order at 12:32 PM by Director Freeman.

**APPROVAL OF AGENDA**

Moved by Director Graves and seconded by Director Freeman the October 12, 2021, Finance Committee Agenda was approved as presented.

Roll Call:

Ayes: (2) Directors Graves, and Freeman

Nays: (0)

Abstain: (0)

Absent: (0)

Tuesday October 12, 2021, Finance Committee Agenda approved by roll call vote.

**REVIEW and DISCUSS:**

**Monthly Financial Reports & Disbursements**

The Committee reviewed and discussed the financial reports for the period ending September 30, 2021. Staff addressed inquiries as presented by the committee.

**REVIEW and DISCUSS:**

**OPEB- Retirement Liability**

The Committee request Macleod Watts Consulting attend the November meeting to discuss option for post-employment benefits.

The Committee request staff provide a comparison spreadsheet on employee benefits with a share cost of 5-10%.

**REVIEW and DISCUSS:**

**Projects Update**

Staff provided the Committee with an update on current and future projects. All previous disaster reimbursements have been paid.

**PUBLIC COMMENT**

No Public Comment

**COMMITTEE MEMBER COMMENT**

The Committee commend staff for staying on top of the projects and PSPS event.

**NEXT AGENDA:**

1. Health Care
2. Retirement

**ADJOURNMENT**

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

No public Comment.

Roll Call Vote:

AYES: (2) Directors Graves and Freeman

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries to adjourn the meeting at 1:30 PM.



**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES  
MEETING DATE: OCTOBER 19, 2021 – 7:00 PM**

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

Present were:

Director Jim Freeman  
Director Claude Brown  
Director Gary Graves  
Director Jim Lieberman  
Director Sean Millerick  
General Manager, Dennis White  
Administrative Services Manager, Penny Cuadras  
Accounting Supervisor, Trish Wilkinson  
Project Manager, Alyssa Gordon  
Water Resources Specialist, Hannah Davidson

**CALL TO ORDER**

The meeting was called to order at 7:00 P.M. by Director Freeman.

**APPROVAL OF AGENDA**

Moved by Director Graves, seconded by Director Lieberman, and approved by the following vote to approve the October 19, 2021 Regular Board Agenda as presented.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion carries unanimous to approve October 19, 2021, Regular Board Agenda as presented.

**CONSENT CALENDAR**

Moved by Director Lieberman, seconded by Director Millerick and approve by the following vote to approve the October 19, 2021 Consent Calendar as presented.

- (A) MINUTES: Approval of the September 15, 2021, Finance Committee Meeting Minutes.
- (B) MINUTES: Approval of the September 21, 2021, Regular Board Meeting Minutes.
- (C) DISBURSEMENTS: Check # 038528 - # 038590 including drafts and payroll for a total of \$259,878.83.

No Further Discussion.

No Public Comment.

Roll Call Vote:

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

NAYS: (0)

ABSTAIN: (0)

ABSENT: (0)

Motion Carries unanimous to approve the Consent Calendar as presented.

## **BOARD COMMITTEE REPORTS**

Finance Committee: Met 10/12 will discuss as addressed on the agenda.

Personnel Committee: Met 10/7 reviewed the EPM will discuss as addressed on the agenda

Emergency Preparedness Committee: Have not met

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

Valley Oaks Sub-Committee: Have not met, staff will reach out to the developer for an update

Trane Energy Resilience Ad Hoc Committee: Have Not Met

## **STAFF REPORTS**

Financial Report: Discussed delinquent accounts

Administration/Customer Services Report: FLASHES Townhall scheduled for Nov 18

Field Operation Report: Service orders have increased due to replacing meters

ACWA State Legislative Committee: Region 1 Awarded the Outreach Award, Director Millerick will accept the award at the ACWA Conference in December

Projects Update: Alyssa Gordan, Project Manager provided a brief update on active projects

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

### **DISCUSSION AND POSSIBLE ACTION:**

#### **Discuss Innovative Alternatives for Underground Infrastructure**

Staff provided information on a cost-effective push pull mainline product that can be installed by District staff, with no damage to the roads and driveways.

Board requests staff arrange a presentation from the vendor at the December Board Meeting.

No further discussion.

No public Comment.

### **DISCUSSION AND POSSIBLE ACTION:**

#### **Discuss Ground Water Sustainability Agency Authority (GSA) Options for the District**

Staff reported on the process, benefits and disadvantages of the District becoming a GSA as discussed with Paula Whealen, Wagner & Bonsignore, Consulting Civil Engineers. A Scope of Work and proposal will be presented to the Board at the December Board Meeting.

No further discussion.

No public comment.

### **DISCUSSION AND POSSIBLE ACTION:**

#### **Discuss the GM's Evaluation Form**

President Freeman reviewed the GM Evaluation form and process, encouraging fellow Board Members to invest time and thought when completing the form. The Board will meet to discuss the evaluation in closed session at the November Board Meeting.

### **DISCUSSION AND POSSIBLE ACTION:**

#### **Review Revisions to the District's Employee Manual**

Revisions to the Employee Policy Manual were reviewed and discussed. The Board requests additional time to review, request staff bring back to the November Board Meeting.

### **DISCUSSION AND POSSIBLE ACTION:**

#### **Provide Direction to Staff Regarding Other Post-Employment Benefits (OPEB) Policy**

Staff recommend the current policy be revised with the following guidelines: The district will provide healthcare to the retiree only, following 15 years of service, retirement not earlier than age 55 and until they become eligible for Medicare.





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
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	3,807.50
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,053.10
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	711.00
01-1122	PARKSON CORPORATION			N		FUND TOTAL FOR VENDOR	7,139.06
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	106.81
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.74
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	266.86
01-1630	LAKE COUNTY ELECTRIC SUPP			N		FUND TOTAL FOR VENDOR	42.85
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	19,902.82
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,498.06
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	192.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	9,174.63
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	583.54
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,276.19
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	861.69
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	9,317.47
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	100.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	178.03
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	442.77
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,165.86
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	938.76
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	93.56
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	174.00
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	2,367.00
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	464.73
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	169.22
01-2788	GHD			N		FUND TOTAL FOR VENDOR	4,108.48

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
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,727.81
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	6,132.75
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	487.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	2,024.07
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	472.50
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	177.28
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	106.71
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	4,881.00
01-2944	AQUATIC HARVESTING			N		FUND TOTAL FOR VENDOR	50,000.00
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,383.63
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	246.64
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	203.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,602.80
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	28.97
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	468.94
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,045.05
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	232.68
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	381.25
01-3046	SUNSHINE FILTERS OF PINEL			N		FUND TOTAL FOR VENDOR	840.72
01-8	AT&T			N		FUND TOTAL FOR VENDOR	398.16
01-82	E & M ELECTRIC & MACHINER			N		FUND TOTAL FOR VENDOR	1,105.00
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	110.00

\*\*\* FUND TOTALS \*\*\*

153,723.69

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	432.30
01-1086	CALIFORNIA SPECIAL DISTRI			N		FUND TOTAL FOR VENDOR	3,807.50
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,059.83
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	4,327.00
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	106.80
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	263.75
01-1579	SOUTH LAKE REFUSE & RECYC			N		FUND TOTAL FOR VENDOR	266.85
01-1630	LAKE COUNTY ELECTRIC SUPP			N		FUND TOTAL FOR VENDOR	42.84
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	19,900.80
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,525.58
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	192.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	10,899.91
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	583.54
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,127.23
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	861.67
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	9,317.47
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	104.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	414.85
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	450.75
01-2567	ASSOCIATION OF CALIFORNIA			N		FUND TOTAL FOR VENDOR	16,860.00
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	2,165.86
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	938.75
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	23.26
01-2684	OFFICE DEPOT, INC			N		FUND TOTAL FOR VENDOR	93.54
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	326.25
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	586.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	26,851.98

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
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	464.73
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	169.23
01-2788	GHD			N		FUND TOTAL FOR VENDOR	14,755.97
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	4,515.58
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,672.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	487.50
01-2827	SMITH CONSTRUCTION			N		FUND TOTAL FOR VENDOR	2,024.07
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	1,504.00
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	2,497.50
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	209.15
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	100.00
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	177.28
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	67.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	106.71
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,383.63
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	246.65
01-2972	WILEY PRICE & RADULOVICH,			N		FUND TOTAL FOR VENDOR	203.00
01-2990	REDWOOD COAST FUELS			N		FUND TOTAL FOR VENDOR	2,602.78
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	28.98
01-3013	NATIONAL TRENCH SAFETY			N		FUND TOTAL FOR VENDOR	468.94
01-3020	US STANDARD PRODUCTS			N		FUND TOTAL FOR VENDOR	1,045.04
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	232.69
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	381.25
01-3047	CK CONSTRUCTION GROUP, IN			N		FUND TOTAL FOR VENDOR	3,087.50
01-8	AT&T			N		FUND TOTAL FOR VENDOR	398.15
01-82	E & M ELECTRIC & MACHINER			N		FUND TOTAL FOR VENDOR	1,105.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
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01-981	U S POSTMASTER			N	FUND TOTAL FOR VENDOR	110.00
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\*\*\* FUND TOTALS \*\*\*

152,675.14

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	1,876.90
*** FUND TOTALS ***						1,876.90
*** REPORT TOTALS ***			308,275.73			308,275.73

\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	246.64
120 2088	SURVIVOR BENEFITS - PERS	13.97
120 2090	PERS PAYABLE	2,726.40
120 2091	FIT PAYABLE	3,264.28
120 2092	CIT PAYABLE	1,489.44
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	601.31
120 2095	S D I PAYABLE	497.61
120 2099	DEFERRED COMP - 457 PLAN	487.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,299.86
120 5-00-5060	GASOLINE, OIL & FUEL	2,602.80
120 5-00-5061	VEHICLE MAINT	1,344.61
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	5,012.50
120 5-00-5092	POSTAGE & SHIPPING	697.23
120 5-00-5121	LEGAL SERVICES	675.50
120 5-00-5122	ENGINEERING SERVICES	4,108.48
120 5-00-5123	OTHER PROFESSIONAL SERVICES	28.97
120 5-00-5130	PRINTING & PUBLICATION	381.27
120 5-00-5145	EQUIPMENT RENTAL	759.96
120 5-00-5148	OPERATING SUPPLIES	7,548.58
120 5-00-5150	REPAIR & REPLACE	28,862.45
120 5-00-5155	MAINT BLDG & GROUNDS	200.50
120 5-00-5156	CUSTODIAL SERVICES	2,367.00
120 5-00-5157	SECURITY	192.00
120 5-00-5165	TERTIARY POND MAINTENANCE	50,000.00
120 5-00-5191	TELEPHONE	728.90
120 5-00-5193	OTHER UTILITIES	266.86
120 5-00-5194	IT SERVICES	2,844.69
120 5-00-5195	ENV/MONITORING	6,132.75

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 5-00-5311	EQUIPMENT - OFFICE	195.18
120 5-00-5312	TOOLS - FIELD	339.36
120 5-00-5315	SAFETY EQUIPMENT	1,066.37
120 5-10-5010	SALARIES & WAGES	308.31
120 5-10-5020	EMPLOYEE BENEFITS	7,030.59
120 5-10-5021	RETIREMENT BENEFITS	1,958.81
120 5-10-5090	OFFICE SUPPLIES	152.14
120 5-10-5170	TRAVEL MILEAGE	503.94
120 5-10-5175	EDUCATION / SEMINARS	762.50
120 5-30-5010	SALARIES & WAGES	289.51
120 5-30-5020	EMPLOYEE BENEFITS	11,695.56
120 5-30-5021	RETIREMENT BENEFITS	1,577.01
120 5-30-5022	CLOTHING ALLOWANCE	416.83
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	8.00
120 5-40-5030	DIRECTOR HEALTH BENEFITS	1,918.89
120 5-40-5170	TRAVEL MILEAGE	83.98
	** FUND TOTAL **	153,723.69
130 1052	ACCTS REC WATER USE	432.30
130 2075	AFLAC	246.65
130 2088	SURVIVOR BENEFITS - PERS	13.93
130 2090	PERS PAYABLE	2,670.55
130 2091	FIT PAYABLE	3,302.36
130 2092	CIT PAYABLE	1,500.43
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	596.19
130 2095	S D I PAYABLE	493.39
130 2099	DEFERRED COMP - PLAN 457 PAYAB	487.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,299.85
130 5-00-5060	GASOLINE, OIL & FUEL	2,602.78
130 5-00-5061	VEHICLE MAINT	1,344.60
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	21,872.50
130 5-00-5092	POSTAGE & SHIPPING	697.22
130 5-00-5121	LEGAL SERVICES	2,700.50
130 5-00-5122	ENGINEERING SERVICES	14,755.97
130 5-00-5123	OTHER PROFESSIONAL SERVICES	28.98
130 5-00-5130	PRINTING & PUBLICATION	381.25
130 5-00-5145	EQUIPMENT RENTAL	5,086.97
130 5-00-5148	OPERATING SUPPLIES	1,092.73
130 5-00-5150	REPAIR & REPLACE	53,459.03
130 5-00-5155	MAINT BLDG & GROUNDS	5.00
130 5-00-5156	CUSTODIAL SERVICES	586.00
130 5-00-5157	SECURITY	192.00
130 5-00-5191	TELEPHONE	728.90
130 5-00-5193	OTHER UTILITIES	266.85
130 5-00-5194	IT SERVICES	3,053.82

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 5-00-5195	ENV/MONITORING	1,871.50
130 5-00-5311	EQUIPMENT - OFFICE	195.18
130 5-00-5312	TOOLS - FIELD	1,125.77
130 5-00-5315	SAFETY EQUIPMENT	1,066.36
130 5-00-5505	WATER CONSERVATION	188.02
130 5-10-5010	SALARIES & WAGES	308.26
130 5-10-5020	EMPLOYEE BENEFITS	7,029.57
130 5-10-5021	RETIREMENT BENEFITS	1,958.74
130 5-10-5090	OFFICE SUPPLIES	152.09
130 5-10-5170	TRAVEL MILEAGE	503.94
130 5-10-5175	EDUCATION / SEMINARS	762.50
130 5-30-5010	SALARIES & WAGES	284.17
130 5-30-5020	EMPLOYEE BENEFITS	11,694.51
130 5-30-5021	RETIREMENT BENEFITS	1,484.01
130 5-30-5022	CLOTHING ALLOWANCE	416.82
130 5-30-5170	TRAVEL MILEAGE	185.98
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	8.00
130 5-40-5030	DIRECTOR HEALTH BENEFITS	1,918.89
130 5-40-5170	TRAVEL MILEAGE	83.98
130 5-70-7204	RELIABLE WATER SUPPLY	1,504.00
	** FUND TOTAL **	152,675.14
215 5-00-5123	OTHER PROFESSIONAL SERVICES	1,876.90
	** FUND TOTAL **	1,876.90

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\*\* TOTAL \*\*

308,275.73

NO ERRORS



SELECTION CRITERIA

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

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TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 10/01/2021 THRU 10/31/2021	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

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

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

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>1,871,167.00</u>	<u>155,517.94</u>	<u>821,500.33</u>	<u>1,049,666.67</u>	<u>43.90</u>
TOTAL REVENUES	<u>1,871,167.00</u>	<u>155,517.94</u>	<u>821,500.33</u>	<u>1,049,666.67</u>	<u>43.90</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	960,501.00	139,485.29	380,534.16	579,966.84	39.62
ADMINISTRATION	445,691.00	31,977.09	162,472.33	283,218.67	36.45
FIELD	432,267.00	33,942.34	155,605.96	276,661.04	36.00
DIRECTORS	32,708.00	2,184.08	8,484.38	24,223.62	25.94
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>0.00</u>	<u>13,195.79</u>	<u>( 13,195.79)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,871,167.00</u>	<u>207,588.80</u>	<u>720,292.62</u>	<u>1,150,874.38</u>	<u>38.49</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 52,070.86)	101,207.71	( 101,207.71)	0.00

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

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	300.00	200.00	60.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,500.00	0.00	612.30	4,887.70	11.13
120-4050 SALES OF RECLAIMED WATER	138,000.00	8,266.40	87,993.79	50,006.21	63.76
120-4111 COMM SEWER USE	61,985.00	5,175.06	22,228.70	39,756.30	35.86
120-4112 GOV'T SEWER USE	1,200.00	91.98	590.48	609.52	49.21
120-4116 SEWER USE CHARGES	1,634,882.00	137,758.23	550,847.59	1,084,034.41	33.69
120-4210 LATE FEE	22,000.00	3,300.51	10,882.21	11,117.79	49.46
120-4300 MISC INCOME	2,500.00	881.57	1,526.58	973.42	61.06
120-4310 OTHER INCOME	2,600.00	0.00	0.00	2,600.00	0.00
120-4320 FEMA/CalOES GRANTS	0.00	0.00	122,549.23 (	122,549.23)	0.00
120-4325 GRANTS	0.00	0.00	23,865.00 (	23,865.00)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	2,000.00	44.19	104.45	1,895.55	5.22
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,871,167.00</b>	<b>155,517.94</b>	<b>821,500.33</b>	<b>1,049,666.67</b>	<b>43.90</b>
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HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: OCTOBER 31ST, 2021

120-SEWER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	10,100.00	0.00	10,049.34	50.66	99.50
120-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	649.94	2,599.73	5,589.27	31.75
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,602.80	7,709.20	12,290.80	38.55
120-5-00-5061 VEHICLE MAINT	18,000.00	1,344.61	4,645.37	13,354.63	25.81
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
120-5-00-5075 BANK FEES	21,000.00	2,469.54	9,464.15	11,535.85	45.07
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000.00	5,012.50	5,397.00	5,603.00	49.06
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	697.23	1,603.67	5,396.33	22.91
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	12,000.00	675.50	1,630.50	10,369.50	13.59
120-5-00-5122 ENGINEERING SERVICES	50,000.00	4,108.48	10,437.86	39,562.14	20.88
120-5-00-5123 OTHER PROFESSIONAL SERVICE	20,000.00	28.97	3,248.97	16,751.03	16.24
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	381.27	838.95	4,161.05	16.78
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	759.96	1,543.11	3,456.89	30.86
120-5-00-5148 OPERATING SUPPLIES	48,000.00	7,548.58	30,170.26	17,829.74	62.85
120-5-00-5150 REPAIR & REPLACE	149,900.00	28,858.65	48,906.27	100,993.73	32.63
120-5-00-5155 MAINT BLDG & GROUNDS	8,000.00	200.50	5,433.55	2,566.45	67.92
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	2,367.00	4,774.00	11,726.00	28.93
120-5-00-5157 SECURITY	600.00	192.00	192.00	408.00	32.00
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	16,087.50	28,912.50	35.75
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	50,000.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	12,000.00	1,401.72	4,230.50	7,769.50	35.25
120-5-00-5192 ELECTRICITY	95,000.00	19,340.83	27,623.59	67,376.41	29.08
120-5-00-5193 OTHER UTILITIES	2,500.00	266.86	800.58	1,699.42	32.02
120-5-00-5194 IT SERVICES	38,000.00	2,844.69	19,376.33	18,623.67	50.99
120-5-00-5195 ENV/MONITORING	35,000.00	6,132.75	11,718.75	23,281.25	33.48
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	5,000.00	0.00	0.00	5,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	3,000.00	195.18	195.18	2,804.82	6.51
120-5-00-5312 TOOLS - FIELD	1,500.00	339.36	918.51	581.49	61.23
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	1,066.37	3,581.50 (	81.50)	102.33
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	70.00	180.00	28.00
120-5-00-5580 TRANSFERS OUT	178,462.00	0.00	25,000.00	153,462.00	14.01
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

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

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	960,501.00	139,485.29	380,534.16	579,966.84	39.62

AS OF: OCTOBER 31ST, 2021

## 120-SEWER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	292,584.00	21,569.11	97,635.99	194,948.01	33.37
120-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,030.59	24,881.50	59,973.50	29.32
120-5-10-5021 RETIREMENT BENEFITS	56,902.00	1,958.81	37,391.27	19,510.73	65.71
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	152.14	484.70	3,515.30	12.12
120-5-10-5170 TRAVEL MILEAGE	2,500.00	503.94	1,313.17	1,186.83	52.53
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	762.50	762.50	3,237.50	19.06
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	3.20	346.80	0.91
TOTAL ADMINISTRATION	445,691.00	31,977.09	162,472.33	283,218.67	36.45

AS OF: OCTOBER 31ST, 2021

## 120-SEWER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	244,081.00	20,252.94	82,521.57	161,559.43	33.81
120-5-30-5020 EMPLOYEE BENEFITS	128,742.00	11,695.56	34,699.09	94,042.91	26.95
120-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,577.01	35,201.84	15,242.16	69.78
120-5-30-5022 CLOTHING ALLOWANCE	2,000.00	416.83	2,256.37 (	256.37)	112.82
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	268.53	1,231.47	17.90
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	658.56 (	158.56)	131.71
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>432,267.00</b>	<b>33,942.34</b>	<b>155,605.96</b>	<b>276,661.04</b>	<b>36.00</b>

AS OF: OCTOBER 31ST, 2021

## 120-SEWER ENTERPRISE FUND

## DIRECTORS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	1,076.60	1,923.40	35.89
120-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	32.00	198.00	13.91
120-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,822.95	7,291.80	16,886.20	30.16
120-5-40-5170 TRAVEL MILEAGE	200.00	83.98	83.98	116.02	41.99
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	32,708.00	2,184.08	8,484.38	24,223.62	25.94



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

120-SEWER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

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

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

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 I & I	0.00	0.00	13,195.79 (	13,195.79)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>0.00</b>	<b>0.00</b>	<b>13,195.79 (</b>	<b>13,195.79)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,871,167.00</b>	<b>207,588.80</b>	<b>720,292.62</b>	<b>1,150,874.38</b>	<b>38.49</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>0.00 (</b>	<b>52,070.86)</b>	<b>101,207.71 (</b>	<b>101,207.71)</b>	<b>0.00</b>

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

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

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,721,075.00</u>	<u>233,747.67</u>	<u>1,296,087.26</u>	<u>1,424,987.74</u>	<u>47.63</u>
TOTAL REVENUES	<u>2,721,075.00</u>	<u>233,747.67</u>	<u>1,296,087.26</u>	<u>1,424,987.74</u>	<u>47.63</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,809,209.00	121,560.33	343,973.23	1,465,235.77	19.01
ADMINISTRATION	444,891.00	31,976.02	162,501.25	282,389.75	36.53
FIELD	432,867.00	33,665.28	151,930.64	280,936.36	35.10
DIRECTORS	34,108.00	2,184.03	8,484.18	25,623.82	24.87
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>0.00</u>	<u>1,504.00</u>	<u>135,204.52</u>	<u>( 135,204.52)</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>2,721,075.00</u>	<u>190,889.66</u>	<u>802,093.82</u>	<u>1,918,981.18</u>	<u>29.48</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	42,858.01	493,993.44	( 493,993.44)	0.00

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

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	5,000.00	0.00	0.00	5,000.00	0.00
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	57,576.00	0.00	2,754.00	54,822.00	4.78
130-4040 LIEN RECORDING FEES	1,200.00	234.48	4,838.63 (	3,638.63)	403.22
130-4045 AVAILABILITY FEES	22,000.00	0.00	2,449.20	19,550.80	11.13
130-4110 COMM WATER USE	126,948.00	5,806.87	27,086.98	99,861.02	21.34
130-4111 BULK WATER SALES	0.00	3,965.35	3,965.35 (	3,965.35)	0.00
130-4112 GOV'T WATER USE	6,200.00	565.47	2,156.91	4,043.09	34.79
130-4115 WATER USE	2,462,899.00	213,073.42	973,177.52	1,489,721.48	39.51
130-4210 LATE FEE	32,000.00	5,764.56	19,564.84	12,435.16	61.14
130-4215 RETURNED CHECK FEE	200.00	150.00	250.00 (	50.00)	125.00
130-4300 MISC INCOME	1,500.00	881.57	1,274.49	225.51	84.97
130-4310 OTHER INCOME	1,500.00	0.00	0.00	1,500.00	0.00
130-4320 FEMA/CalOES GRANTS	0.00	0.00	122,549.22 (	122,549.22)	0.00
130-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
130-4330 HYDRANT METER USE DEPOSIT	0.00	3,240.00	9,720.00 (	9,720.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	4,052.00	65.95	163.60	3,888.40	4.04
130-4580 TRANSFER IN	0.00	0.00	126,136.52 (	126,136.52)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,721,075.00</b>	<b>233,747.67</b>	<b>1,296,087.26</b>	<b>1,424,987.74</b>	<b>47.63</b>
	=====	=====	=====	=====	=====

AS OF: OCTOBER 31ST, 2021

## 130-WATER ENTERPRISE FUND

## NON-DEPARTMENTAL

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	10,100.00	0.00	10,049.34	50.66	99.50
130-5-00-5025 RETIREE HEALTH BENEFITS	8,189.00	649.91	2,599.70	5,589.30	31.75
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	20,000.00	2,602.78	7,709.15	12,290.85	38.55
130-5-00-5061 VEHICLE MAINT	12,500.00	1,344.60	3,660.34	8,839.66	29.28
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	71,000.00	0.00	72,287.79 (	1,287.79)	101.81
130-5-00-5075 BANK FEES	21,000.00	2,489.53	9,483.53	11,516.47	45.16
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	28,000.00	21,872.50	23,435.00	4,565.00	83.70
130-5-00-5092 POSTAGE & SHIPPING	7,000.00	697.22	1,603.62	5,396.38	22.91
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	65,000.00	2,700.50	6,625.50	58,374.50	10.19
130-5-00-5122 ENGINEERING SERVICES	65,000.00	14,755.97	20,015.34	44,984.66	30.79
130-5-00-5123 OTHER PROFESSIONAL SERVICE	45,000.00	28.98	3,248.98	41,751.02	7.22
130-5-00-5124 WATER RIGHTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	381.25	838.92	6,661.08	11.19
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	10,000.00	5,086.97	5,868.11	4,131.89	58.68
130-5-00-5148 OPERATING SUPPLIES	5,000.00	1,092.73	1,823.08	3,176.92	36.46
130-5-00-5150 REPAIR & REPLACE	168,900.00	52,906.75	78,552.37	90,347.63	46.51
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	5.00	5,238.04	6,761.96	43.65
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	586.00	1,211.00	3,789.00	24.22
130-5-00-5157 SECURITY	5,000.00	192.00	192.00	4,808.00	3.84
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	11,000.00	1,401.72	4,230.44	6,769.56	38.46
130-5-00-5192 ELECTRICITY	178,000.00	4,998.42	45,562.66	132,437.34	25.60
130-5-00-5193 OTHER UTILITIES	2,500.00	266.85	800.55	1,699.45	32.02
130-5-00-5194 IT SERVICES	40,000.00	3,053.82	25,585.46	14,414.54	63.96
130-5-00-5195 ENV/MONITORING	17,000.00	1,871.50	6,880.50	10,119.50	40.47
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	33,000.00	0.00	0.00	33,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	195.18	195.18	804.82	19.52
130-5-00-5312 TOOLS - FIELD	1,500.00	1,125.77	1,704.90 (	204.90)	113.66
130-5-00-5315 SAFETY EQUIPMENT	3,000.00	1,066.36	3,581.45 (	581.45)	119.38
130-5-00-5505 WATER CONSERVATION	5,000.00	188.02	920.28	4,079.72	18.41
130-5-00-5520 HYDRANT DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	250.00	0.00	70.00	180.00	28.00
130-5-00-5580 TRANSFERS OUT	940,570.00	0.00	0.00	940,570.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00

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

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	1,809,209.00	121,560.33	343,973.23	1,465,235.77	19.01

AS OF: OCTOBER 31ST, 2021

## 130-WATER ENTERPRISE FUND

## ADMINISTRATION

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	292,584.00	21,569.18	97,636.30	194,947.70	33.37
130-5-10-5020 EMPLOYEE BENEFITS	84,855.00	7,029.57	24,880.41	59,974.59	29.32
130-5-10-5021 RETIREMENT BENEFITS	56,902.00	1,958.74	37,391.12	19,510.88	65.71
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	152.09	514.60	3,485.40	12.87
130-5-10-5170 TRAVEL MILEAGE	2,000.00	503.94	1,313.12	686.88	65.66
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	762.50	762.50	3,237.50	19.06
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	3.20	346.80	0.91
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATION</b>	<b>444,891.00</b>	<b>31,976.02</b>	<b>162,501.25</b>	<b>282,389.75</b>	<b>36.53</b>

AS OF: OCTOBER 31ST, 2021

## 130-WATER ENTERPRISE FUND

## FIELD

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	244,081.00	19,883.96	79,339.36	164,741.64	32.51
130-5-30-5020 EMPLOYEE BENEFITS	128,742.00	11,694.51	34,697.91	94,044.09	26.95
130-5-30-5021 RETIREMENT BENEFITS	50,444.00	1,484.01	34,792.50	15,651.50	68.97
130-5-30-5022 CLOTHING ALLOWANCE	2,000.00	416.82	2,256.36 (	256.36)	112.82
130-5-30-5063 CERTIFICATIONS	600.00	0.00	0.00	600.00	0.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
130-5-30-5170 TRAVEL MILEAGE	2,000.00	185.98	844.51	1,155.49	42.23
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
<b>TOTAL FIELD</b>	<b>432,867.00</b>	<b>33,665.28</b>	<b>151,930.64</b>	<b>280,936.36</b>	<b>35.10</b>



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

## 130-WATER ENTERPRISE FUND

## DIRECTORS

## EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	1,076.40	1,923.60	35.88
130-5-40-5020 DIRECTOR BENEFITS	230.00	8.00	32.00	198.00	13.91
130-5-40-5030 DIRECTOR HEALTH BENEFITS	24,178.00	1,822.95	7,291.80	16,886.20	30.16
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	83.98	83.98	116.02	41.99
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>34,108.00</b>	<b>2,184.03</b>	<b>8,484.18</b>	<b>25,623.82</b>	<b>24.87</b>

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

130-WATER ENTERPRISE FUND  
SPECIAL PROJECTS  
EXPENDITURES

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

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

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7202 GENERATORS	0.00	0.00	6,694.00 (	6,694.00)	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	0.00	1,504.00	2,374.00 (	2,374.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 AMI	0.00	0.00	126,136.52 (	126,136.52)	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	0.00	1,504.00	135,204.52 (	135,204.52)	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,721,075.00</b>	<b>190,889.66</b>	<b>802,093.82</b>	<b>1,918,981.18</b>	<b>29.48</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>42,858.01</b>	<b>493,993.44 (</b>	<b>493,993.44)</b>	<b>0.00</b>

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



**Hidden Valley Lake Community Services District  
Financial Activity, Cash and Investment Summary  
As of October 31, 2021  
(Rounded and Unaudited)**

	<b>Operating Checking</b>	<b>Money Market</b>	<b>LAIF</b>	<b>Bond Trustee</b>	<b>Total All Cash/Investment Accounts</b>
	<b>West America Bank 1010</b>	<b>West America Bank 1130</b>	<b>State Treasurer 1133</b>	<b>US Bank 1200</b>	
<b>Financial Activity of Cash/Investment Accounts in General Ledger [1]</b>					
<b>Beginning Balances</b>	\$ 1,123,221	\$ 930,160	\$ 627,857	\$ 175,011	\$ 2,856,249
<b>Cash Receipts</b>					
Utility Billing Deposits	\$ 418,255	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 52	\$ 382	\$ 1	
<b>Total Cash Receipts</b>	\$ 418,255	\$ 52	\$ 382	\$ 175,012	
<b>Cash Disbursements</b>					
Accounts Payable Checks issued	\$ 280,711	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 52,786	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 63,860	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,959	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	\$ 402,316	\$ -	\$ -	\$ -	
<b>Transfers Between Accounts</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	
<b>Total Transfers Between Accounts</b>	\$ -	\$ -	\$ -	\$ -	
<b>Ending Balances in General Ledger</b>	\$ 1,139,160	\$ 930,213	\$ 628,239	\$ 175,012	\$ 2,872,623
<b>Reconciling Adjustments to Financial Institutions [2]</b>	\$ -	\$ -	\$ -	\$ -	
<b>Financial Institution Ending Balances</b>	\$ 1,193,574	\$ 930,213	\$ 628,239	\$ 175,012	\$ 2,927,037

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

<b>100</b> Operating	-	-	-	-	-
<b>120</b> Wastewater Operating	229,381	613	72,568	-	302,562
<b>130</b> Water Operating	834,475	2,459	108,147	-	945,080
<b>140</b> Flood Enterprise	(252)	-	-	-	(252)
<b>215</b> 2016 Sewer Refinancing Bond	(1,877)	129,892	94,906	175,012	397,933
<b>218</b> 2002 CIEDB Loan	48,822	68,377	12,528	-	129,728
<b>219</b> 2012 USDA Solar COP	-	8,370	884	-	9,254
<b>313</b> Wastewater Operating Reserve	28,611	11,300	59,113	-	99,024
<b>314</b> Wastewater CIP	-	262,284	95,579	-	357,863
<b>319</b> 2012 USDA Solar COP Reserve	-	31,334	-	-	31,334
<b>320</b> Water CIP	-	185,169	-	-	185,169
<b>325</b> Water Operating Reserve	-	230,413	-	-	230,413
<b>350</b> 2002 CIEDB Loan Reserve	-	-	184,515	-	184,515
<b>Total Ending Balances in General Ledger</b>	<b>1,139,160</b>	<b>930,213</b>	<b>628,239</b>	<b>175,012</b>	<b>2,872,623</b>

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	10/08/2021	BANK-DRAFT	000644	AFLAC	278.28CR	CLEARED	A	10/12/2021
1010	10/08/2021	BANK-DRAFT	000645	CALIFORNIA PUBLIC EMPLOYEES RE	6,094.16CR	CLEARED	A	10/12/2021
1010	10/08/2021	BANK-DRAFT	000646	NATIONWIDE RETIREMENT SOLUTION	487.50CR	CLEARED	A	10/08/2021
1010	10/08/2021	BANK-DRAFT	000647	STATE OF CALIFORNIA EDD	2,184.69CR	CLEARED	A	10/08/2021
1010	10/08/2021	BANK-DRAFT	000648	US DEPARTMENT OF THE TREASURY	4,754.64CR	CLEARED	A	10/08/2021
1010	10/22/2021	BANK-DRAFT	000649	AFLAC	215.01CR	OUTSTND	A	0/00/0000
1010	10/22/2021	BANK-DRAFT	000650	CALIFORNIA PUBLIC EMPLOYEES RE	6,309.26CR	CLEARED	A	10/25/2021
1010	10/22/2021	BANK-DRAFT	000651	NATIONWIDE RETIREMENT SOLUTION	487.50CR	CLEARED	A	10/22/2021
1010	10/22/2021	BANK-DRAFT	000652	STATE OF CALIFORNIA EDD	1,928.24CR	CLEARED	A	10/22/2021
1010	10/22/2021	BANK-DRAFT	000653	US DEPARTMENT OF THE TREASURY	4,269.00CR	CLEARED	A	10/22/2021
1010	10/22/2021	BANK-DRAFT	102221	VERIZON Sept 07 - Oct 06, 2021	265.44CR	CLEARED	G	10/25/2021
1010	10/22/2021	BANK-DRAFT	102222	VERIZON Sept 07 - Oct 06, 2021	1,080.20CR	CLEARED	G	10/25/2021
CHECK:								
1010	10/01/2021	CHECK	038591	ALPHA ANALYTICAL LABORATORIES	2,594.00CR	CLEARED	A	10/06/2021
1010	10/01/2021	CHECK	038592	AQUATIC HARVESTING	50,000.00CR	CLEARED	A	10/12/2021
1010	10/01/2021	CHECK	038593	AT&T MOBILITY	67.00CR	CLEARED	A	10/06/2021
1010	10/01/2021	CHECK	038594	B & G TIRES OF MIDDLETOWN	1,877.51CR	CLEARED	A	10/15/2021
1010	10/01/2021	CHECK	038595	LAKE COUNTY ELECTRIC SUPPLY	85.69CR	CLEARED	A	10/12/2021
1010	10/01/2021	CHECK	038596	MENDO MILL CLEARLAKE	130.28CR	CLEARED	A	10/06/2021
1010	10/01/2021	CHECK	038597	MICHELLE HAMILTON	1,456.00CR	CLEARED	A	10/06/2021
1010	10/01/2021	CHECK	038598	NATIONAL TRENCH SAFETY	937.88CR	CLEARED	A	10/05/2021
1010	10/01/2021	CHECK	038599	NBS GOVERNMENT FINANCE GROUP	1,876.90CR	CLEARED	A	10/06/2021
1010	10/01/2021	CHECK	038600	OFFICE DEPOT, INC	91.57CR	CLEARED	A	10/15/2021
1010	10/01/2021	CHECK	038601	REDWOOD COAST FUELS	987.82CR	CLEARED	A	10/05/2021
1010	10/01/2021	CHECK	038602	TELSTAR INSTRUMENTS	18,634.94CR	CLEARED	A	10/13/2021
1010	10/01/2021	CHECK	038603	THATCHER COMPANY, INC.	1,312.95CR	CLEARED	A	10/07/2021
1010	10/01/2021	CHECK	038604	TYLER TECHNOLOGY	121.00CR	CLEARED	A	10/05/2021
1010	10/01/2021	CHECK	038605	USA BLUE BOOK	14,270.67CR	CLEARED	A	10/05/2021
1010	10/08/2021	CHECK	038606	ACWA/JPIA	1,167.08CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038607	ALPHA ANALYTICAL LABORATORIES	2,556.00CR	CLEARED	A	10/14/2021
1010	10/08/2021	CHECK	038608	VOID CHECK	0.00	CLEARED	A	10/08/2021
1010	10/08/2021	CHECK	038609	APPLIED TECHNOLOGY SOLUTIONS	986.00CR	CLEARED	A	10/15/2021
1010	10/08/2021	CHECK	038610	ARMED FORCE PEST CONTROL, INC.	195.00CR	CLEARED	A	10/15/2021
1010	10/08/2021	CHECK	038611	ASSOCIATION OF CALIFORNIA WATE	16,860.00CR	CLEARED	A	10/15/2021
1010	10/08/2021	CHECK	038612	BACKGROUNDS ONLINE	57.95CR	CLEARED	A	10/15/2021
1010	10/08/2021	CHECK	038613	BOLD POLISNER MADDOW NELSON &	2,970.00CR	CLEARED	A	10/14/2021
1010	10/08/2021	CHECK	038614	GHD	8,216.95CR	CLEARED	A	10/14/2021
1010	10/08/2021	CHECK	038615	HARDESTER'S MARKETS & HARDWARE	592.88CR	CLEARED	A	10/14/2021
1010	10/08/2021	CHECK	038616	VOID CHECK	0.00	CLEARED	A	10/08/2021
1010	10/08/2021	CHECK	038617	GARDENS BY JILLIAN	200.00CR	CLEARED	A	10/29/2021
1010	10/08/2021	CHECK	038618	JAMES DAY CONSTRUCTION, INC.	711.00CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038619	JL MECHANICAL	337.50CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038620	MEDIACOM	527.49CR	CLEARED	A	10/13/2021

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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1010	10/08/2021	CHECK	038621	MENDO MILL CLEARLAKE	328.39CR	CLEARED	A	10/15/2021
1010	10/08/2021	CHECK	038622	NAPA AUTO PARTS	33.45CR	CLEARED	A	10/18/2021
1010	10/08/2021	CHECK	038623	PARKSON CORPORATION	7,139.06CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038624	REDWOOD COAST FUELS	932.85CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038625	SPECIAL DISTRICT RISK MANAGEME	39,235.79CR	CLEARED	A	10/14/2021
1010	10/08/2021	CHECK	038626	STREAMLINE	200.00CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038627	US STANDARD PRODUCTS	2,090.09CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038628	WELLS FARGO FINANCIAL LEASING	465.37CR	CLEARED	A	10/13/2021
1010	10/08/2021	CHECK	038629	WILEY PRICE & RADULOVICH, LLP	406.00CR	CLEARED	A	10/20/2021
1010	10/08/2021	CHECK	038630	GAZZANO, MARIA C	19.98CR	OUTSTND	A	0/00/0000
1010	10/08/2021	CHECK	038631	SMITH, KEVIN	10.43CR	CLEARED	A	10/18/2021
1010	10/15/2021	CHECK	038632	ALPHA ANALYTICAL LABORATORIES	1,203.75CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038633	AMAZON CAPITAL SERVICES, INC.	213.42CR	CLEARED	A	10/19/2021
1010	10/15/2021	CHECK	038634	APPLIED TECHNOLOGY SOLUTIONS	1,781.26CR	CLEARED	A	10/27/2021
1010	10/15/2021	CHECK	038635	AT&T	796.31CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038636	DATAPROSE, LLC	1,723.36CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038637	JL MECHANICAL	425.00CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038638	LAKE COUNTY RECORD BEE	213.61CR	CLEARED	A	10/22/2021
1010	10/15/2021	CHECK	038639	MENDO MILL CLEARLAKE	434.85CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038640	PACE SUPPLY CORP	7,006.78CR	CLEARED	A	10/19/2021
1010	10/15/2021	CHECK	038641	SOUTH LAKE REFUSE & RECYCLING	533.71CR	CLEARED	A	10/19/2021
1010	10/15/2021	CHECK	038642	SPECIAL DISTRICT RISK MANAGEME	567.83CR	CLEARED	A	10/20/2021
1010	10/15/2021	CHECK	038643	SUNSHINE FILTERS OF PINELLAS,	840.72CR	CLEARED	A	10/21/2021
1010	10/15/2021	CHECK	038644	TYLER TECHNOLOGY	3,565.00CR	CLEARED	A	10/19/2021
1010	10/15/2021	CHECK	038645	U S POSTMASTER	220.00CR	CLEARED	A	10/22/2021
1010	10/15/2021	CHECK	038646	DEAN, JACOB	175.60CR	OUTSTND	A	0/00/0000
1010	10/15/2021	CHECK	038647	STAFFORD, SHAMUS J	43.95CR	CLEARED	A	10/19/2021
1010	10/15/2021	CHECK	038648	WOMACK, JUSTIN & JOB	182.34CR	OUTSTND	A	0/00/0000
1010	10/22/2021	CHECK	038649	ADVANCED ELECTRONIC SECURITY S	384.00CR	OUTSTND	A	0/00/0000
1010	10/22/2021	CHECK	038650	ALPHA ANALYTICAL LABORATORIES	749.00CR	CLEARED	A	10/27/2021
1010	10/22/2021	CHECK	038651	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	10/28/2021
1010	10/22/2021	CHECK	038652	BADGER METER	209.15CR	CLEARED	A	10/29/2021
1010	10/22/2021	CHECK	038653	CALIFORNIA SPECIAL DISTRICTS A	7,615.00CR	CLEARED	A	10/27/2021
1010	10/22/2021	CHECK	038654	CARDMEMBER SERVICE	8,243.39CR	OUTSTND	A	0/00/0000
1010	10/22/2021	CHECK	038655	COASTLAND CIVIL ENGINEERING, I	1,504.00CR	CLEARED	A	10/27/2021
1010	10/22/2021	CHECK	038656	COUNTY OF LAKE SOLID WASTE	23.26CR	CLEARED	A	10/29/2021
1010	10/22/2021	CHECK	038657	GHD	10,647.50CR	CLEARED	A	10/28/2021
1010	10/22/2021	CHECK	038658	NAPA AUTO PARTS	297.39CR	CLEARED	A	10/28/2021
1010	10/22/2021	CHECK	038659	RAY MORGAN COMPANY	354.56CR	CLEARED	A	10/27/2021
1010	10/22/2021	CHECK	038660	ST HELENA HOSPITAL dba JOBCARE	929.46CR	CLEARED	A	10/27/2021
1010	10/29/2021	CHECK	038661	ALPHA ANALYTICAL LABORATORIES	702.00CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038662	AT&T MOBILITY	67.00CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038663	CK CONSTRUCTION GROUP, INC	3,087.50CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038664	E & M ELECTRIC & MACHINERY, IN	2,210.00CR	OUTSTND	A	0/00/0000

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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
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 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
<b>CHECK:</b>								
1010	10/29/2021	CHECK	038665	JAMES DAY CONSTRUCTION, INC.	4,327.00CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038666	LAYNE PAVING & TRUCKING, INC.	500.25CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038667	MICHELLE HAMILTON	1,497.00CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038668	OFFICE DEPOT, INC	95.53CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038669	PACE SUPPLY CORP	19,296.73CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038670	REDWOOD COAST FUELS	3,284.91CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038671	SMITH CONSTRUCTION	4,048.14CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038672	THATCHER COMPANY, INC.	3,568.05CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038673	TYLER TECHNOLOGY	645.72CR	OUTSTND	A	0/00/0000
1010	10/29/2021	CHECK	038674	USA BLUE BOOK	5,803.87CR	OUTSTND	A	0/00/0000
<b>DEPOSIT:</b>								
1010	10/01/2021	DEPOSIT		CREDIT CARD 10/01/2021	1,690.87	CLEARED	C	10/04/2021
1010	10/01/2021	DEPOSIT	000001	CREDIT CARD 10/01/2021	65.86	CLEARED	C	10/04/2021
1010	10/01/2021	DEPOSIT	000002	CREDIT CARD 10/01/2021	2,709.42	CLEARED	C	10/04/2021
1010	10/01/2021	DEPOSIT	000003	REGULAR DAILY POST 10/01/2021	5,378.70	CLEARED	C	10/04/2021
1010	10/04/2021	DEPOSIT		CREDIT CARD 10/04/2021	13,935.27	CLEARED	C	10/05/2021
1010	10/04/2021	DEPOSIT	000001	CREDIT CARD 10/04/2021	125.15	CLEARED	C	10/04/2021
1010	10/04/2021	DEPOSIT	000002	CREDIT CARD 10/04/2021	1,092.09	CLEARED	C	10/04/2021
1010	10/04/2021	DEPOSIT	000003	CREDIT CARD 10/04/2021	4,721.31	CLEARED	C	10/05/2021
1010	10/04/2021	DEPOSIT	000004	CREDIT CARD 10/04/2021	2,846.87	CLEARED	C	10/05/2021
1010	10/04/2021	DEPOSIT	000005	CREDIT CARD 10/04/2021	2,231.42	CLEARED	C	10/06/2021
1010	10/04/2021	DEPOSIT	000006	REGULAR DAILY POST 10/04/2021	3,916.36	CLEARED	C	10/05/2021
1010	10/05/2021	DEPOSIT		CREDIT CARD 10/05/2021	2,759.01	CLEARED	C	10/06/2021
1010	10/05/2021	DEPOSIT	000001	CREDIT CARD 10/05/2021	244.70	CLEARED	C	10/21/2021
1010	10/05/2021	DEPOSIT	000002	CREDIT CARD 10/05/2021	1,121.34	CLEARED	C	10/07/2021
1010	10/05/2021	DEPOSIT	000003	REGULAR DAILY POST 10/05/2021	1,626.13	CLEARED	C	10/06/2021
1010	10/06/2021	DEPOSIT		CREDIT CARD 10/06/2021	2,331.63	CLEARED	C	10/07/2021
1010	10/06/2021	DEPOSIT	000001	CREDIT CARD 10/06/2021	1,988.57	CLEARED	C	10/08/2021
1010	10/06/2021	DEPOSIT	000002	REGULAR DAILY POST 10/06/2021	724.13	CLEARED	C	10/07/2021
1010	10/07/2021	DEPOSIT		CREDIT CARD 10/07/2021	2,611.62	CLEARED	C	10/08/2021
1010	10/07/2021	DEPOSIT	000001	CREDIT CARD 10/07/2021	281.58	CLEARED	C	10/08/2021
1010	10/07/2021	DEPOSIT	000002	CREDIT CARD 10/07/2021	2,205.83	CLEARED	C	10/12/2021
1010	10/07/2021	DEPOSIT	000003	REGULAR DAILY POST 10/07/2021	431.38	CLEARED	C	10/08/2021
1010	10/08/2021	DEPOSIT		CREDIT CARD 10/08/2021	2,507.29	CLEARED	C	10/12/2021
1010	10/08/2021	DEPOSIT	000001	CREDIT CARD 10/08/2021	3,842.54	CLEARED	C	10/12/2021
1010	10/08/2021	DEPOSIT	000002	REGULAR DAILY POST 10/08/2021	6,702.97	CLEARED	C	10/12/2021
1010	10/08/2021	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	252.87CR	CLEARED	U	10/08/2021
1010	10/11/2021	DEPOSIT		CREDIT CARD 10/11/2021	4,793.77	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000001	CREDIT CARD 10/11/2021	5,252.03	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000002	CREDIT CARD 10/11/2021	4,991.70	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000003	CREDIT CARD 10/11/2021	200.82	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000004	CREDIT CARD 10/11/2021	1,259.24	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000005	CREDIT CARD 10/11/2021	243.13	CLEARED	C	10/12/2021

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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/11/2021	DEPOSIT	000006	CREDIT CARD 10/11/2021	2,168.67	CLEARED	C	10/12/2021
1010	10/11/2021	DEPOSIT	000007	REGULAR DAILY POST 10/11/2021	5,899.63	CLEARED	C	10/12/2021
1010	10/12/2021	DEPOSIT		CREDIT CARD 10/12/2021	2,183.47	CLEARED	C	10/13/2021
1010	10/12/2021	DEPOSIT	000001	CREDIT CARD 10/12/2021	596.52	CLEARED	C	10/13/2021
1010	10/12/2021	DEPOSIT	000002	CREDIT CARD 10/12/2021	2,609.85	CLEARED	C	10/14/2021
1010	10/12/2021	DEPOSIT	000003	REGULAR DAILY POST 10/12/2021	10,583.43	CLEARED	C	10/12/2021
1010	10/13/2021	DEPOSIT		CREDIT CARD 10/13/2021	729.02	CLEARED	C	10/14/2021
1010	10/13/2021	DEPOSIT	000001	CREDIT CARD 10/13/2021	517.45	CLEARED	C	10/14/2021
1010	10/13/2021	DEPOSIT	000002	CREDIT CARD 10/13/2021	3,554.31	CLEARED	C	10/14/2021
1010	10/13/2021	DEPOSIT	000003	REGULAR DAILY POST 10/13/2021	3,028.48	CLEARED	C	10/14/2021
1010	10/14/2021	DEPOSIT		CREDIT CARD 10/14/2021	5,018.30	CLEARED	C	10/14/2021
1010	10/14/2021	DEPOSIT	000001	CREDIT CARD 10/14/2021	313.28	CLEARED	C	10/14/2021
1010	10/14/2021	DEPOSIT	000002	CREDIT CARD 10/14/2021	1,562.37	CLEARED	C	10/18/2021
1010	10/14/2021	DEPOSIT	000003	REGULAR DAILY POST 10/14/2021	13,529.33	CLEARED	C	10/14/2021
1010	10/15/2021	DEPOSIT		CREDIT CARD 10/15/2021	8,545.79	CLEARED	C	10/18/2021
1010	10/15/2021	DEPOSIT	000001	CREDIT CARD 10/15/2021	444.17	CLEARED	C	10/18/2021
1010	10/15/2021	DEPOSIT	000002	CREDIT CARD 10/15/2021	3,123.05	CLEARED	C	10/18/2021
1010	10/15/2021	DEPOSIT	000003	REGULAR DAILY POST 10/15/2021	8,362.69	CLEARED	C	10/15/2021
1010	10/15/2021	DEPOSIT	000004	DRAFT POSTING	21,213.68	CLEARED	U	10/15/2021
1010	10/18/2021	DEPOSIT		CREDIT CARD 10/18/2021	30,727.28	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000001	CREDIT CARD 10/18/2021	3,641.41	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000002	CREDIT CARD 10/18/2021	2,916.00	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000003	CREDIT CARD 10/18/2021	1,263.81	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000004	CREDIT CARD 10/18/2021	234.58	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000005	CREDIT CARD 10/18/2021	556.54	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000006	CREDIT CARD 10/18/2021	249.62	CLEARED	C	10/18/2021
1010	10/18/2021	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	20.23CR	CLEARED	U	10/13/2021
1010	10/18/2021	DEPOSIT	000008	CREDIT CARD 10/18/2021	6,064.02	CLEARED	C	10/20/2021
1010	10/18/2021	DEPOSIT	000009	REGULAR DAILY POST 10/18/2021	59,755.38	CLEARED	C	10/18/2021
1010	10/19/2021	DEPOSIT		CREDIT CARD 10/19/2021	9,127.30	CLEARED	C	10/19/2021
1010	10/19/2021	DEPOSIT	000001	CREDIT CARD 10/19/2021	581.67	CLEARED	C	10/19/2021
1010	10/19/2021	DEPOSIT	000002	CREDIT CARD 10/19/2021	7,528.65	CLEARED	C	10/21/2021
1010	10/19/2021	DEPOSIT	000003	REGULAR DAILY POST 10/19/2021	7,710.61	CLEARED	C	10/20/2021
1010	10/20/2021	DEPOSIT		CREDIT CARD 10/20/2021	13,864.86	CLEARED	C	10/21/2021
1010	10/20/2021	DEPOSIT	000001	CREDIT CARD 10/20/2021	251.10	CLEARED	C	10/21/2021
1010	10/20/2021	DEPOSIT	000002	CREDIT CARD 10/20/2021	12,861.03	CLEARED	C	10/22/2021
1010	10/20/2021	DEPOSIT	000003	REGULAR DAILY POST 10/20/2021	13,476.56	CLEARED	C	10/21/2021
1010	10/21/2021	DEPOSIT		CREDIT CARD 10/21/2021	7,426.47	CLEARED	C	10/22/2021
1010	10/21/2021	DEPOSIT	000001	CREDIT CARD 10/21/2021	2,177.81	CLEARED	C	10/22/2021
1010	10/21/2021	DEPOSIT	000002	CREDIT CARD 10/21/2021	239.71	CLEARED	C	10/22/2021
1010	10/21/2021	DEPOSIT	000003	CREDIT CARD 10/21/2021	3,018.01	CLEARED	C	10/25/2021
1010	10/21/2021	DEPOSIT	000004	REGULAR DAILY POST 10/21/2021	2,722.97	CLEARED	C	10/22/2021
1010	10/22/2021	DEPOSIT		CREDIT CARD 10/22/2021	2,759.81	CLEARED	C	10/25/2021
1010	10/22/2021	DEPOSIT	000001	CREDIT CARD 10/22/2021	652.45	CLEARED	C	10/25/2021



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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>DEPOSIT:</b>								
1010	10/22/2021	DEPOSIT	000002	CREDIT CARD 10/22/2021	5,073.37	CLEARED	C	10/25/2021
1010	10/22/2021	DEPOSIT	000003	REGULAR DAILY POST 10/22/2021	4,326.47	CLEARED	C	10/25/2021
1010	10/25/2021	DEPOSIT		CREDIT CARD 10/25/2021	1,476.47	CLEARED	C	10/25/2021
1010	10/25/2021	DEPOSIT	000001	CREDIT CARD 10/25/2021	1,982.46	CLEARED	C	10/25/2021
1010	10/25/2021	DEPOSIT	000002	CREDIT CARD 10/25/2021	1,090.71	CLEARED	C	10/26/2021
1010	10/25/2021	DEPOSIT	000003	CREDIT CARD 10/25/2021	40.43	CLEARED	C	10/25/2021
1010	10/25/2021	DEPOSIT	000004	CREDIT CARD 10/25/2021	80.13	CLEARED	C	10/25/2021
1010	10/25/2021	DEPOSIT	000005	CREDIT CARD 10/25/2021	176.61	CLEARED	C	10/26/2021
1010	10/25/2021	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	333.48CR	CLEARED	U	10/25/2021
1010	10/25/2021	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	272.08CR	CLEARED	U	10/21/2021
1010	10/25/2021	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	290.45CR	CLEARED	U	10/21/2021
1010	10/25/2021	DEPOSIT	000009	CREDIT CARD 10/25/2021	1,437.56	CLEARED	C	10/26/2021
1010	10/25/2021	DEPOSIT	000010	REGULAR DAILY POST 10/25/2021	13,367.55	CLEARED	C	10/26/2021
1010	10/26/2021	DEPOSIT		CREDIT CARD 10/26/2021	1,992.15	CLEARED	C	10/26/2021
1010	10/26/2021	DEPOSIT	000001	CREDIT CARD 10/26/2021	311.27	CLEARED	C	10/26/2021
1010	10/26/2021	DEPOSIT	000002	CREDIT CARD 10/26/2021	2,275.55	CLEARED	C	10/28/2021
1010	10/26/2021	DEPOSIT	000003	REGULAR DAILY POST 10/26/2021	1,754.72	CLEARED	C	10/27/2021
1010	10/27/2021	DEPOSIT		CREDIT CARD 10/27/2021	1,532.23	CLEARED	C	10/28/2021
1010	10/27/2021	DEPOSIT	000001	CREDIT CARD 10/27/2021	212.57	CLEARED	C	10/28/2021
1010	10/27/2021	DEPOSIT	000002	CREDIT CARD 10/27/2021	530.61	CLEARED	C	10/29/2021
1010	10/27/2021	DEPOSIT	000003	REGULAR DAILY POST 10/27/2021	1,566.02	CLEARED	C	10/28/2021
1010	10/28/2021	DEPOSIT		CREDIT CARD 10/28/2021	819.72	CLEARED	C	10/29/2021
1010	10/28/2021	DEPOSIT	000001	CREDIT CARD 10/28/2021	903.66	CLEARED	C	10/29/2021
1010	10/28/2021	DEPOSIT	000002	CREDIT CARD 10/28/2021	1,055.56	OUTSTND	C	0/00/0000
1010	10/28/2021	DEPOSIT	000003	REGULAR DAILY POST 10/28/2021	4,463.85	CLEARED	C	10/29/2021
1010	10/28/2021	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	2,969.63CR	OUTSTND	U	0/00/0000
1010	10/28/2021	DEPOSIT	000005	DAILY PAYMENT POSTING	2,969.63	OUTSTND	U	0/00/0000
1010	10/29/2021	DEPOSIT		CREDIT CARD 10/29/2021	1,004.26	OUTSTND	C	0/00/0000
1010	10/29/2021	DEPOSIT	000001	CREDIT CARD 10/29/2021	1,304.18	OUTSTND	C	0/00/0000
1010	10/29/2021	DEPOSIT	000002	REGULAR DAILY POST 10/29/2021	2,021.91	OUTSTND	C	0/00/0000
<b>EFT:</b>								
1010	10/01/2021	EFT	100121	PG&E 08/19/2021-09/19/2021	24,431.75CR	CLEARED	G	10/04/2021
<b>MISCELLANEOUS:</b>								
1010	10/08/2021	MISC.		PAYROLL DIRECT DEPOSIT	32,500.39CR	CLEARED	P	10/08/2021
1010	10/22/2021	MISC.		PAYROLL DIRECT DEPOSIT	31,359.70CR	CLEARED	P	10/22/2021
<b>SERVICE CHARGE:</b>								
1010	10/04/2021	SERV-CHG	100421	MERCH FEE - 25	1,412.78CR	CLEARED	G	10/04/2021
1010	10/04/2021	SERV-CHG	100422	MERCH FEE - 27	3,160.81CR	CLEARED	G	10/04/2021
1010	10/04/2021	SERV-CHG	100423	MERCH FEE - 29	35.60CR	CLEARED	G	10/04/2021
1010	10/15/2021	SERV-CHG	101521	ANALYSIS FEE SEPTEMBER	349.88CR	CLEARED	G	10/15/2021

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

CHECK DATE: 10/01/2021 THRU 10/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1010					CHECK TOTAL:			
					280,711.37CR			
				DEPOSIT TOTAL:	418,254.78			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	63,860.09CR			
				SERVICE CHARGE TOTAL:	4,959.07CR			
				EFT TOTAL:	24,431.75CR			
				BANK-DRAFT TOTAL:	28,353.92CR			
TOTALS FOR POOLED CASH FUND					CHECK TOTAL:			
					280,711.37CR			
				DEPOSIT TOTAL:	418,254.78			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	63,860.09CR			
				SERVICE CHARGE TOTAL:	4,959.07CR			
				EFT TOTAL:	24,431.75CR			
				BANK-DRAFT TOTAL:	28,353.92CR			

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

FUND	DESCRIPTION	Budget Expense	Expense to Date
<b>314</b>			
<b>WASTEWATER CAPITAL IMPROVEMENT</b>	Regulatory Compliance/I&I Mitigation	\$ 100,000	\$ 13,196
	Disaster Mitigation/SCADA Upgrade	\$ 30,000	
	Mini-Excavator	\$ 25,000	
	Risk Management Plan/Chlorine Tank Auto Shut-Off	\$ 45,000	
	Regulatory Compliance/Dump Truck	\$ 37,500	
	Stormwater Master Planning/Mitigation	\$ 10,000	
	Regulatory Compliance/Manhoe Rehab	\$ 50,000	
	<b>TOTAL</b>	<b>\$ 297,500</b>	
FUND	DESCRIPTION	Budget Expense	Expense to Date
<b>320</b>			
<b>WATER CAPITAL IMPROVEMENT</b>	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks	\$ 170,000	\$ 870
	Diaster Mitigation/SCADA Upgrade	\$ 30,000	
	Reliable Water Supply/Automatic Metering Infrastructure (AMI)	\$ 661,000	\$ 126,137
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply	\$ 6,500	\$ 6,694
	<b>TOTAL</b>	<b>\$ 867,500</b>	<b>\$ 133,701</b>

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## 2021 - 2022 DEBT SERVICE

OCTOBER 2021

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

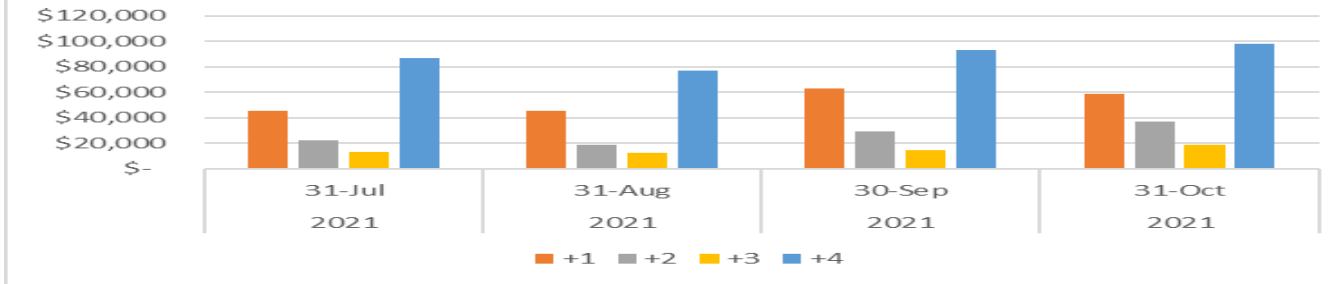
	DEBT SERVICE	FUND	EXPENSE	AMT PAID	TO DATE
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000	\$ 185,000	08/19/2021
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994	53,780	08/19/2021
	BOND ADMINISTRATION (QTRLY FEES)	215	8,500	1,879	07/02/2021
			<b>\$ 293,494</b>	<b>\$ 240,659</b>	

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

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

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

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



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

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

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

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

November 8, 2021

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

Re: Hidden Valley Lake Community Services District Other Post-Employment Benefits  
Actuarial Analysis of the Impact of a Proposed Change in Benefits

Dear Ms. Wilkinson:

The following several pages provide comparative results of the projection of future Other Post-employment Benefits. For this analysis we:

1. Compared current OPEB for the retiree and spouse payable for the retiree's lifetime against proposed OPEB for the retiree only payable until the retiree's age 65. The proposed change would apply to future employees only; no change would impact current retirees or current active employees.
2. Assumed that each employee leaving at or before retirement is replaced by a new employee, maintaining a constant group of 20 active employees.
3. Applied the same assumptions as those used in the June 30, 2020 actuarial valuation, except as noted with regard to the ages of new employees.

We appreciate the opportunity to work on this analysis. We are available for discussion at your convenience.

Sincerely,



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

Enclosure



**Hidden Valley Lake CSD**

**Open Group Projection of Future Liability for Other Post-Employment Benefits**

**Current benefit: 50% of premiums for retiree and spouse, payable for retiree's lifetime**

**Proposed benefit: 50% of premiums for retiree only, payable until retiree's age 65**

Discount Rate: 2.45%		Projected Active Members			Projected Retired Members		
Elapsed Years	Fiscal Year Beginning June	Remaining # Active in 2020	Remaining New Entrants Since 2020	Total Actives Valued per year	Current Retirees June 2020	Expected New Retirees	Total Retirees Valued per year
0	2020	20	0	20	5	0	5
1	2021	19	1	20	5	0	5
2	2022	17	3	20	5	0	5
3	2023	17	3	20	5	1	6
4	2024	16	4	20	5	2	7
5	2025	15	5	20	3	2	5
6	2026	14	6	20	3	3	6
7	2027	13	7	20	3	4	7
8	2028	12	8	20	3	5	8
9	2029	11	9	20	2	6	8
10	2030	10	10	20	2	5	7
11	2031	10	10	20	2	5	7
12	2032	9	11	20	2	6	8
13	2033	8	12	20	2	6	8
14	2034	7	13	20	2	6	8
15	2035	6	14	20	2	7	9
16	2036	6	14	20	2	7	9
17	2037	5	15	20	2	7	9
18	2038	5	15	20	2	8	10
19	2039	4	16	20	2	9	11
20	2040	4	16	20	2	10	12

**Brief Summary of Key Assumptions**

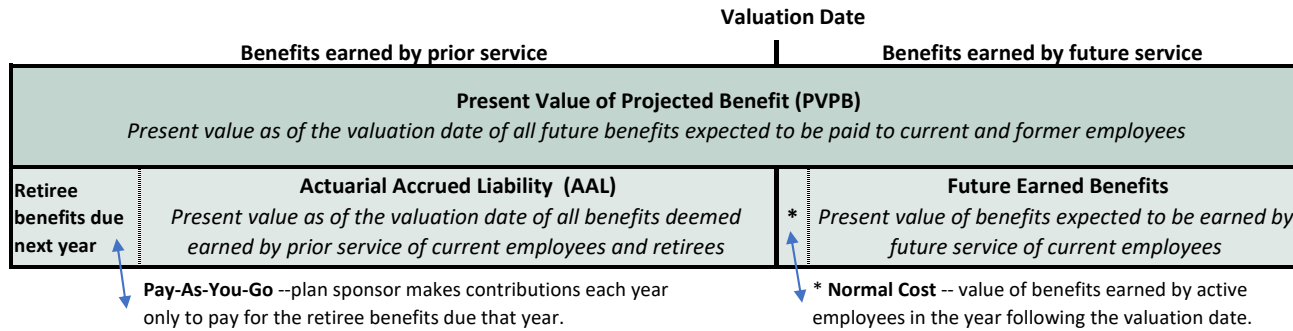
Discount rate	2.45%
Assumed medical trend	5.7% in Jan 2022, fluctuating down to 4% by 2076
Demographic assumptions:	From CalPERS January 2017 Experience Study Report
Assumed future mortality improvement:	MacLeod Watts Scale 2020
Assumed future retiree participation rates:	100% of qualifying future retirees assumed to receive the bene
Assumed future retiree spouse coverage:	60% of future retirees

Assumed age distribution of future hires:	
30	30%
40	40%
50	30%
<hr/>	
Average age	40.0



Other Post-Employment Benefit Program of the Hidden Valley Lake Community Services District  
November 2021 Actuarial Analysis of the Impact of Proposed Change in Benefits

We calculate a present value of the future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Future Benefits (PVFB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Future Benefits (i.e. PVFB = AAL + PVFNC).

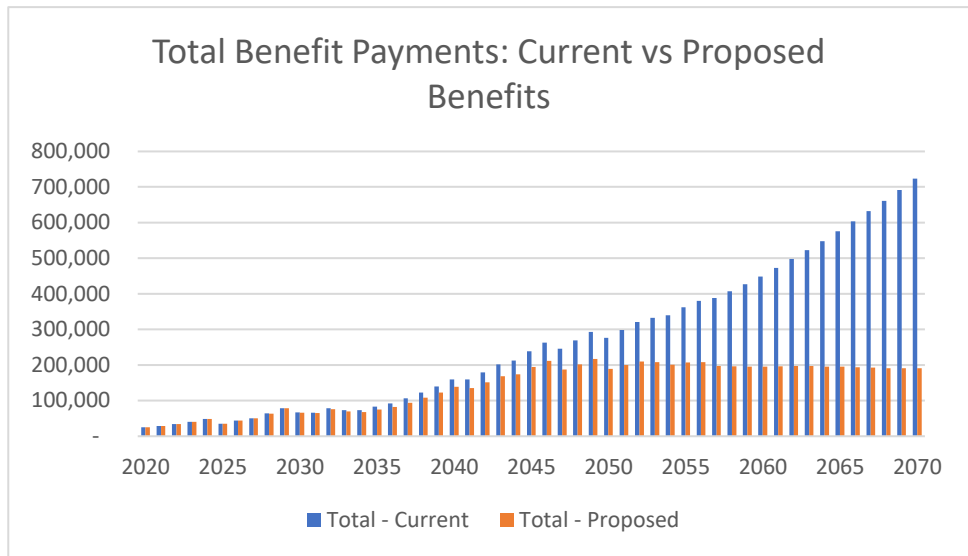
Discount Rate: 2.45%		Current Plan: Lifetime Benefits for Retiree & Joint Spouse				Proposed: Retiree Only Benefit To 65 for New Hires				Decrease				
Elapsed Years	Fiscal Year Beginning June	Present Value of Future Benefits	Actuarial Accrued Liability (AAL)	Normal Cost	Expected Annual Retiree Benefits	Present Value of Future Benefits	Actuarial Accrued Liability (AAL)	Normal Cost	Expected Annual Retiree Benefits	Present Value of Future Benefits	Actuarial Accrued Liability (AAL)	Normal Cost	Expected Annual Retiree Benefits	% Change
0	2020	\$ 3,045,812	\$ 1,284,609	\$ 134,517	\$ 24,672	\$ 3,045,812	\$ 1,284,609	\$ 134,517	\$ 24,672	\$ -	\$ -	\$ -	\$ -	0.0%
5	2025	3,921,391	2,038,327	160,115	34,208	3,343,832	1,958,648	123,175	34,208	(577,559)	(79,679)	(36,940)	-	-14.7%
10	2030	5,145,553	2,948,189	194,998	67,080	3,628,361	2,566,440	109,269	66,256	(1,517,192)	(381,749)	(85,729)	(824)	-29.5%
15	2035	6,867,199	4,095,770	244,637	83,082	3,928,211	3,079,451	92,763	74,524	(2,938,988)	(1,016,319)	(151,874)	(8,558)	-42.8%
20	2040	8,891,775	5,481,751	299,581	158,844	4,156,232	3,443,248	76,210	138,707	(4,735,543)	(2,038,503)	(223,371)	(20,137)	-53.3%
25	2045	11,208,682	6,985,988	372,164	237,898	4,166,308	3,466,166	69,212	194,189	(7,042,374)	(3,519,822)	(302,952)	(43,709)	-62.8%
30	2050	13,932,736	8,679,385	462,569	275,728	3,990,846	3,207,041	69,218	189,142	(9,941,890)	(5,472,344)	(393,351)	(86,586)	-71.4%
35	2055	17,401,144	10,854,598	576,374	361,573	3,886,785	2,938,515	78,309	206,776	(13,514,359)	(7,916,083)	(498,065)	(154,797)	-77.7%
40	2060	21,623,126	13,545,949	713,312	448,451	3,865,143	2,703,011	94,919	194,903	(17,757,983)	(10,842,938)	(618,393)	(253,548)	-82.1%
45	2065	26,758,908	16,824,480	880,014	575,283	3,980,875	2,563,525	116,201	194,971	(22,778,033)	(14,260,955)	(763,813)	(380,312)	-85.1%
50	2070	33,000,524	20,780,234	1,083,481	722,881	4,274,569	2,547,589	142,027	190,611	(28,725,955)	(18,232,645)	(941,454)	(532,270)	-87.0%





The chart and graph below focus on the difference in the projected benefits in each of these future years. We've shown amounts for every future 5<sup>th</sup> year.

Elapsed Years	Fiscal Year Ending July	Current Plan: Lifetime Benefits for Retiree & Joint Spouse			Proposed: Retiree Only Benefit To 65 for New Hires			% change in Projected Annual Benefit	
		Explicit	Implicit	Total	Explicit	Implicit	Total	Explicit	Total
0	2020	\$ 15,203	\$ 9,470	\$ 24,673	\$ 15,203	\$ 9,470	\$ 24,673	0.0%	0.0%
5	2025	24,679	9,529	34,208	24,679	9,529	34,208	0.0%	0.0%
10	2030	47,382	19,699	67,081	46,875	19,381	66,256	-1.1%	-1.2%
15	2035	74,625	8,456	83,081	70,416	4,107	74,523	-5.6%	-10.3%
20	2040	124,949	33,895	158,844	111,234	27,474	138,708	-11.0%	-12.7%
25	2045	180,992	56,906	237,898	146,813	47,377	194,190	-18.9%	-18.4%
30	2050	237,106	38,622	275,728	161,749	27,394	189,143	-31.8%	-31.4%
35	2055	307,799	53,774	361,573	167,803	38,973	206,776	-45.5%	-42.8%
40	2060	387,520	60,931	448,451	153,155	41,748	194,903	-60.5%	-56.5%
45	2065	494,477	80,806	575,283	138,927	56,045	194,972	-71.9%	-66.1%
50	2070	624,084	98,798	722,882	122,815	67,796	190,611	-80.3%	-73.6%



# MEMO

To: Board of Directors

From: Marty Rodriguez

Date: 11/12/2021

RE: Senior Account Representative's Monthly Report

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## **Monthly Billing 10/29/2021**

Mailed statements: 2,080

Electronic statements: 607

The statement "SPECIAL MESSAGE

Please join us on 11/18/21 to learn about our FLASHES project during our upcoming Town Hall meeting at the Coyote Valley Elementary School. CSD will discuss details on how the project will help keep the community safe from wildfire and PSPS.

## **Delinquent Billing 10/20/2021**

Delinquent statements for September bills: 709

## **Courtesy Notification**

No Courtesy notices delivered due to COVID-19.

No Electronic notices due to COVID-19.

## **Phone Notification**

No Phone notifications due to COVID-19.

## **Lock Offs**

No Lock Offs due to COVID-19.



# Support

# F.L.A.S.H.E.S.



Firemain Linked Auxiliary Supply/ Hydraulic Energy Storage

**CSD**  
Townhall  
Meeting

Coyote Valley Elementary  
November 18, 2021  
6:00 PM



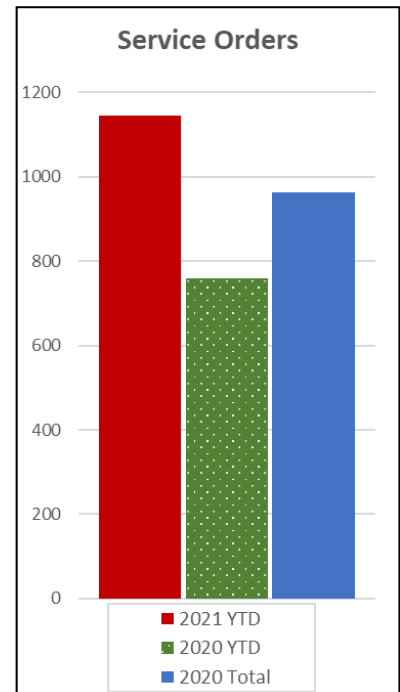
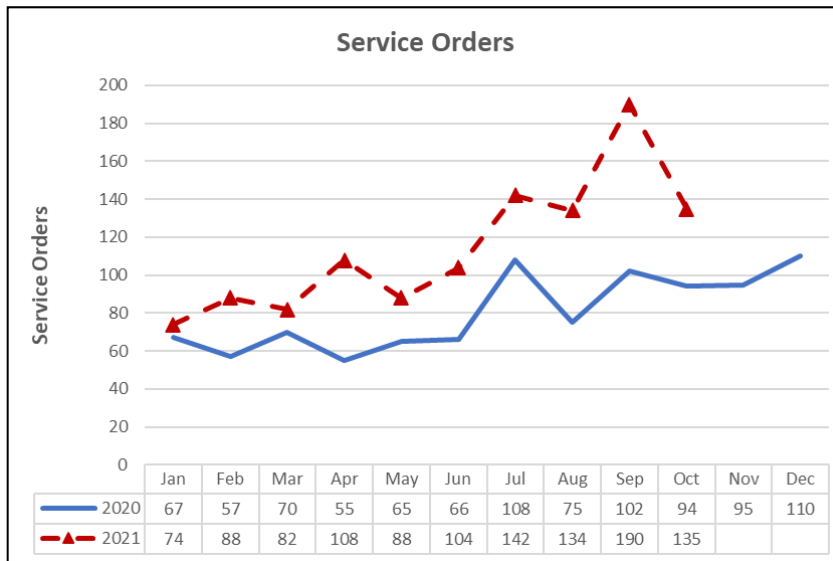
# Hidden Valley Lake Community Services District

## Field Operations Report

October 2021

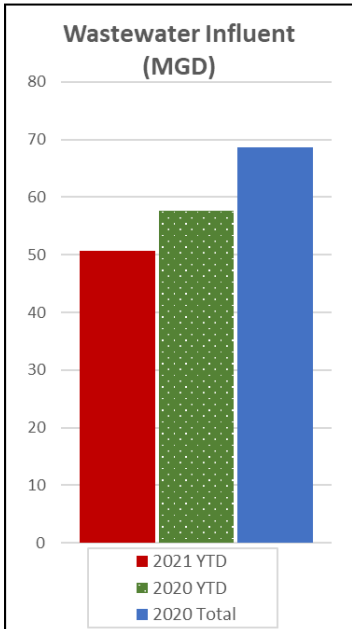
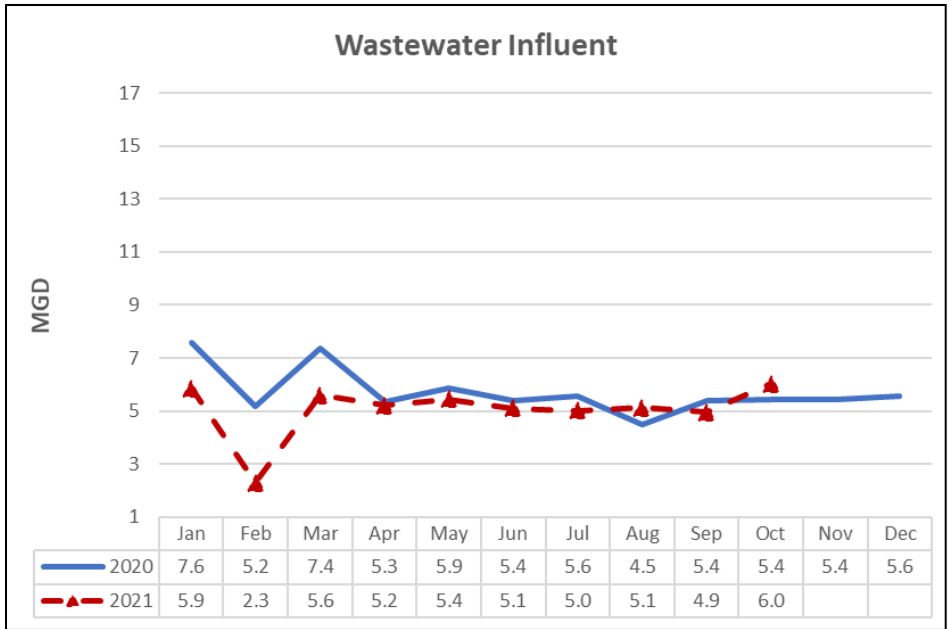
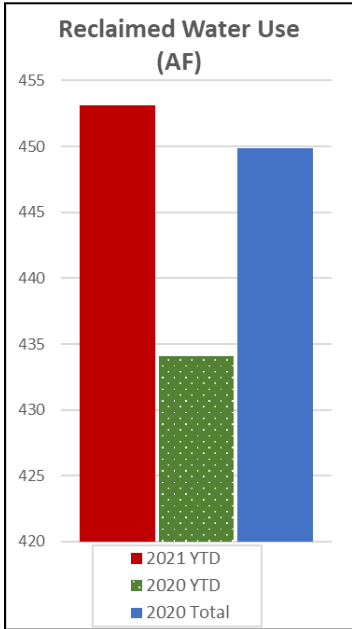
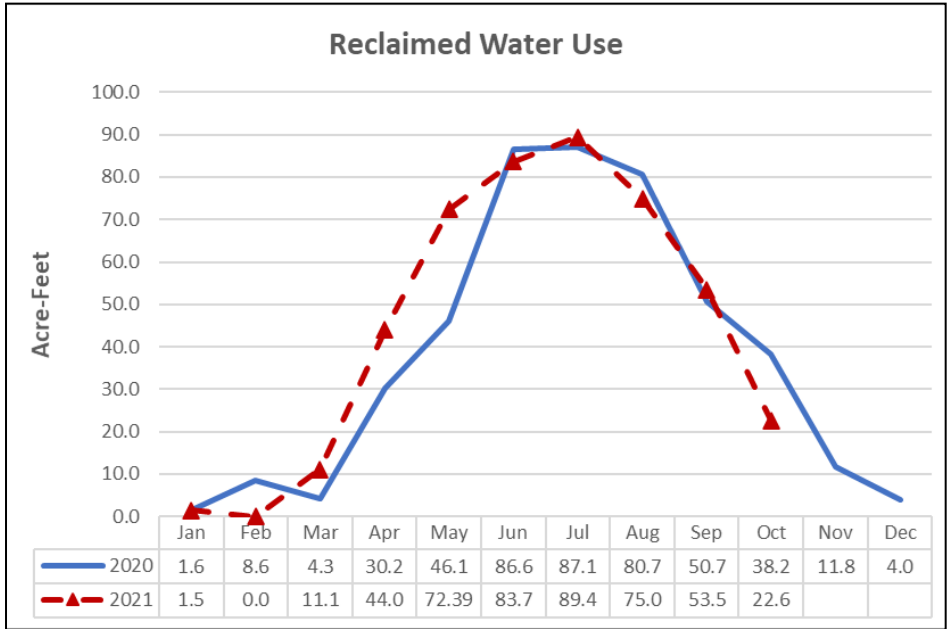
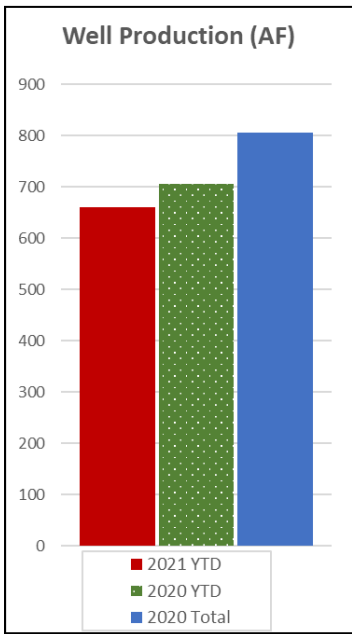
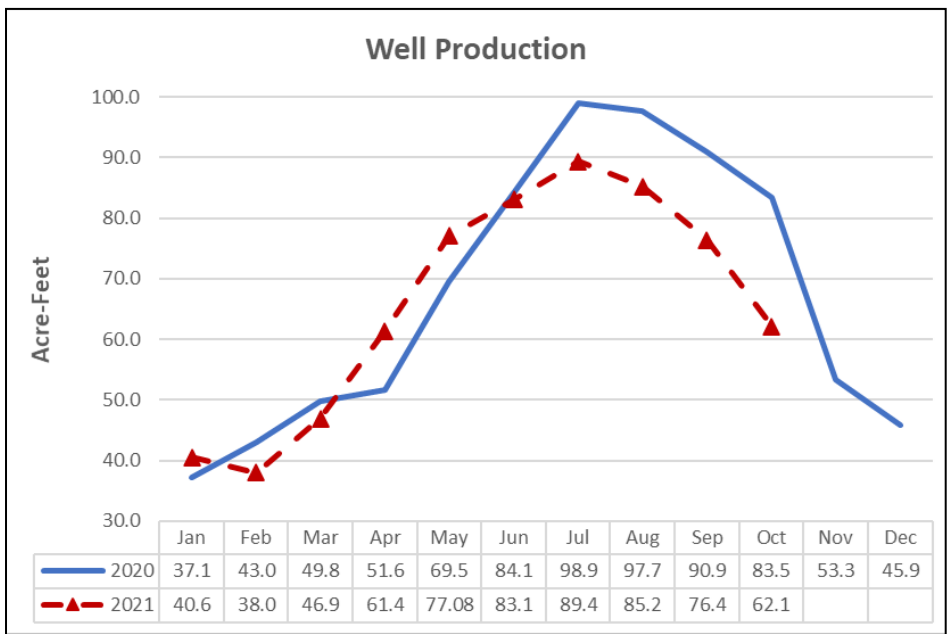
Water Connections		Sewer Connections	
New (current month)	0	New (current month)	0
Residential (previous month)	2463	Residential (previous month)	1469
Commercial & Govt (previous month)	34	Commercial & Govt (previous month)	15
<b>Total Water Connections:</b>	<b>2497</b>	<b>Total Wastewater Connections:</b>	<b>1484</b>

Precipitation		
October	Previous Year October	Historical
10.12 in	0.00 in	1.96 in



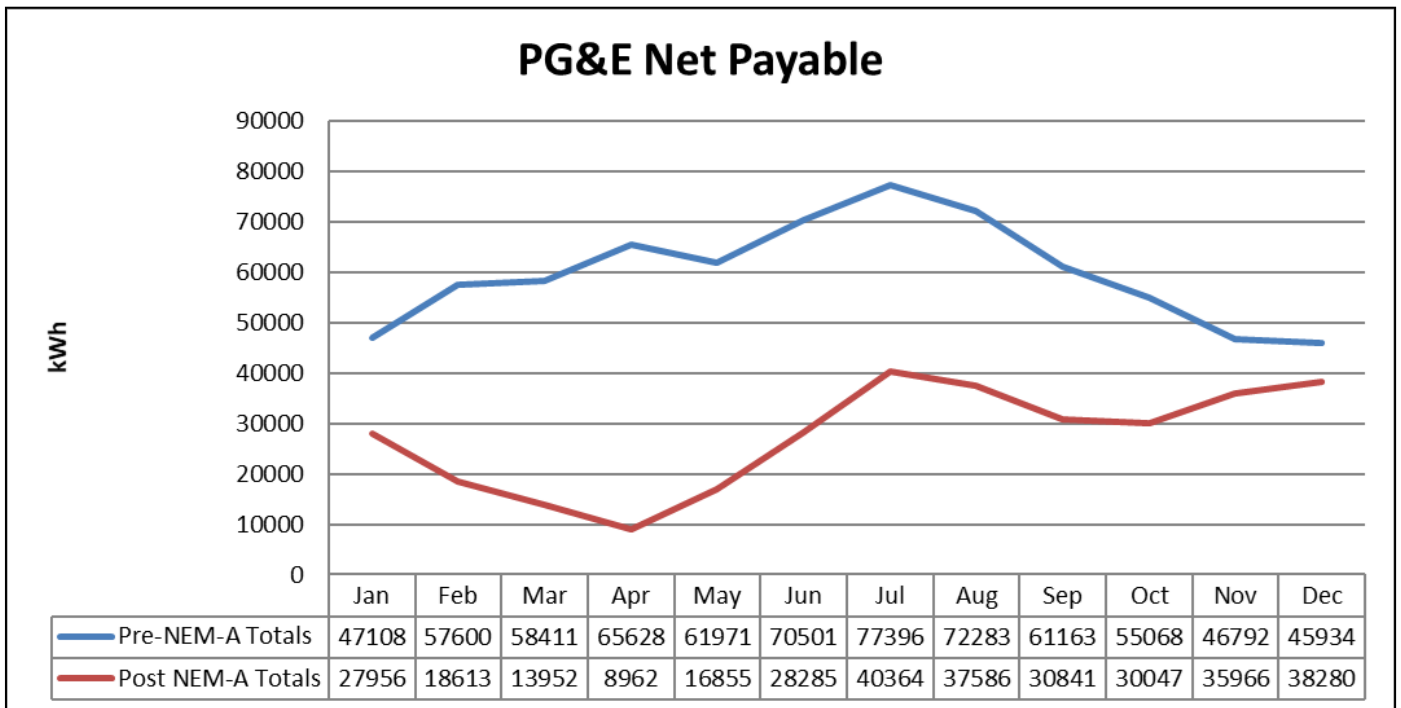
Hours		
<b>Overtime Hours:</b>	95.50	\$3,564.97





Vehicle Mileage	
Vehicle	Mileage
Truck 1	0
Truck 2	720
Truck 3	2,179
Truck 4	1,136
Truck 6	919
Truck 7	653
Truck 8	2,238
Truck 9	621
Backhoe	1.90 hours
Tractor	5.60 hours
Dump Truck	65
Vac Truck	144.10

Fuel Tank Use		
	Gasoline	Diesel
Tank Meter	553.80	496.90
Fuel Log	552.10	496.30

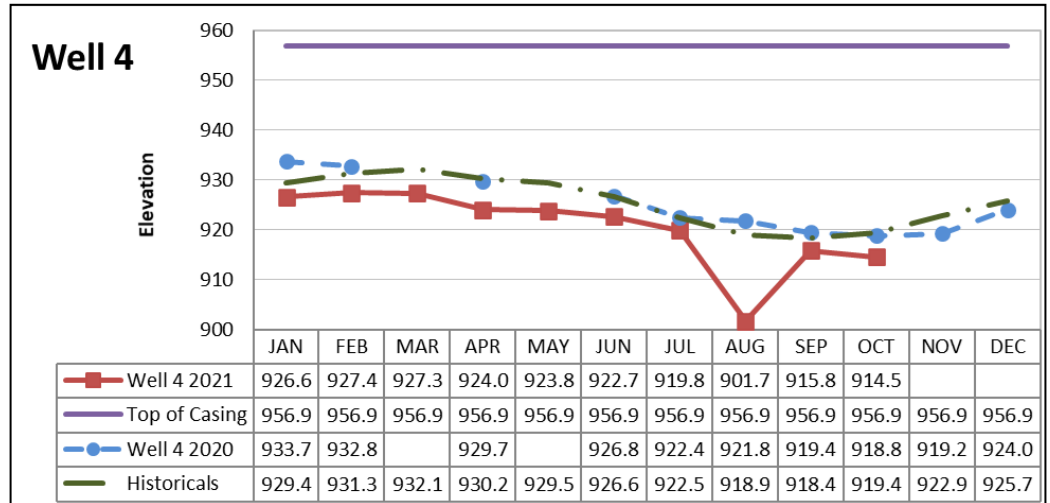


# Groundwater Data

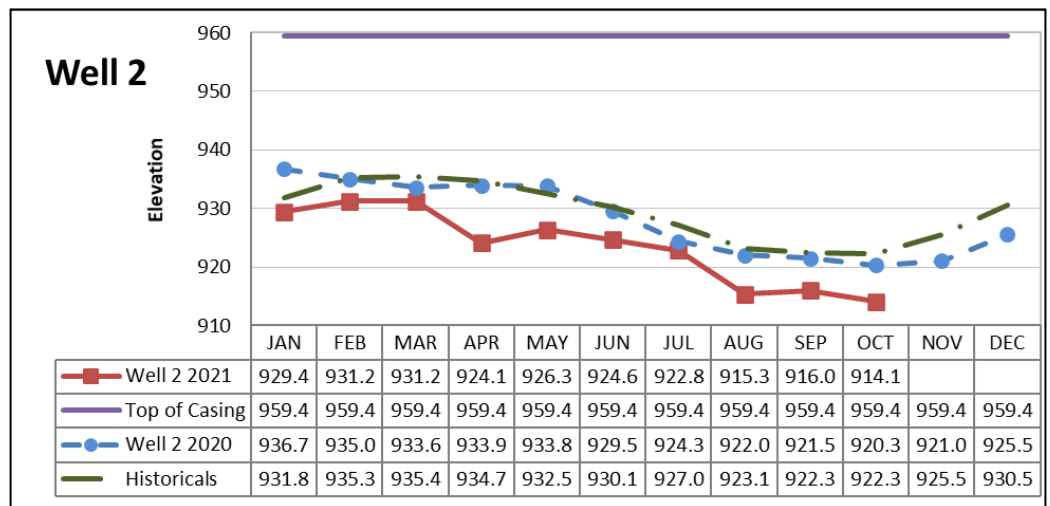
## Drawdown Recharge

Rate

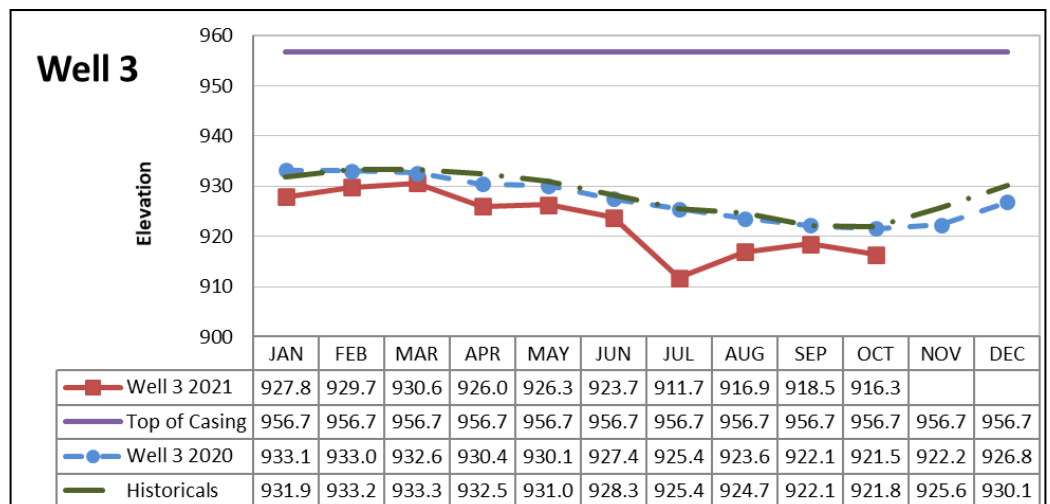
101%



96%



101%



## Water System Highlights

- 10/11-12 Power outage; PG&E supplied generators
- 10/20—21 Service line leak at Admin office
- 10/26 –27 Mainline break on North Shore Ct
- Started pumping to Brambles golf course from AG well
- Checked Flood Control in preparation of heavy rain event
- AMI project meter replacements
- Meter reads 10/25—28
- Routine maintenance and operations

## Wastewater System Highlights

- 10/18 Cleared clogged sewer main on Meadow View Dr
- 10/20 WWTP class tour
- Camera-inspected Deer Hill, North Shore Dr, Meadow View
- 4 manhole lid replacements
- Meter reads 10/25—28
- Routine maintenance and operations



## Water Resources Specialist Highlights

- Reviewed manhole lid replacement status: total 47 (see attached map)
- Field Operations Manual edits (maps, SOPs, etc.)
- Continue re-mapping water gate valves
- Assisted with wastewater camera-inspection operations
- PSPS generator and event preparation
- Performed manhole inspections following heavy rain event; located potential camera-inspection locations with heavy stormwater flow
- Assisted with public notification on North Shore Ct watermain break
- Database maintenance, reports, and SOP development
- GIS database edits and maintenance

## Association of California Water Agencies (ACWA) Highlights

- State Legislative Committee planning meeting for potential legislative proposals
  - **Prevailing Wage for Public Works Projects Proposal**—*sponsor*: A result from CA Supreme Court case *Kaanaana v. Barrett Business Services, Inc.* Would more precisely define what qualifies as “public works” as “construction, alteration, demolition, installation, or repair work.”
  - **Enhancing Public Access Through Teleconferencing**—*support/co-sponsor*: local agencies would not be required to make teleconferencing locations publicly available. Would protect Board Members from disclosing their location (e.g. residence) when teleconferencing.
  - **Illegal Cannabis Proposals**—*support various proposals*: 1) allow local district attorneys to prosecute, 2) criminalize assisting and abetting selling water to illegal growers, or 3) make illegal cultivation a felony.
  - **Improving Water Use Efficiency Through Nonfunctional Turf Management**—*co-sponsor*: require eliminating non-functional turf landscaping at public buildings/places to promote drought-tolerance.

# Water Mainline Break: North Shore Ct



Manhole Inspections:  
Infiltration at the ladder

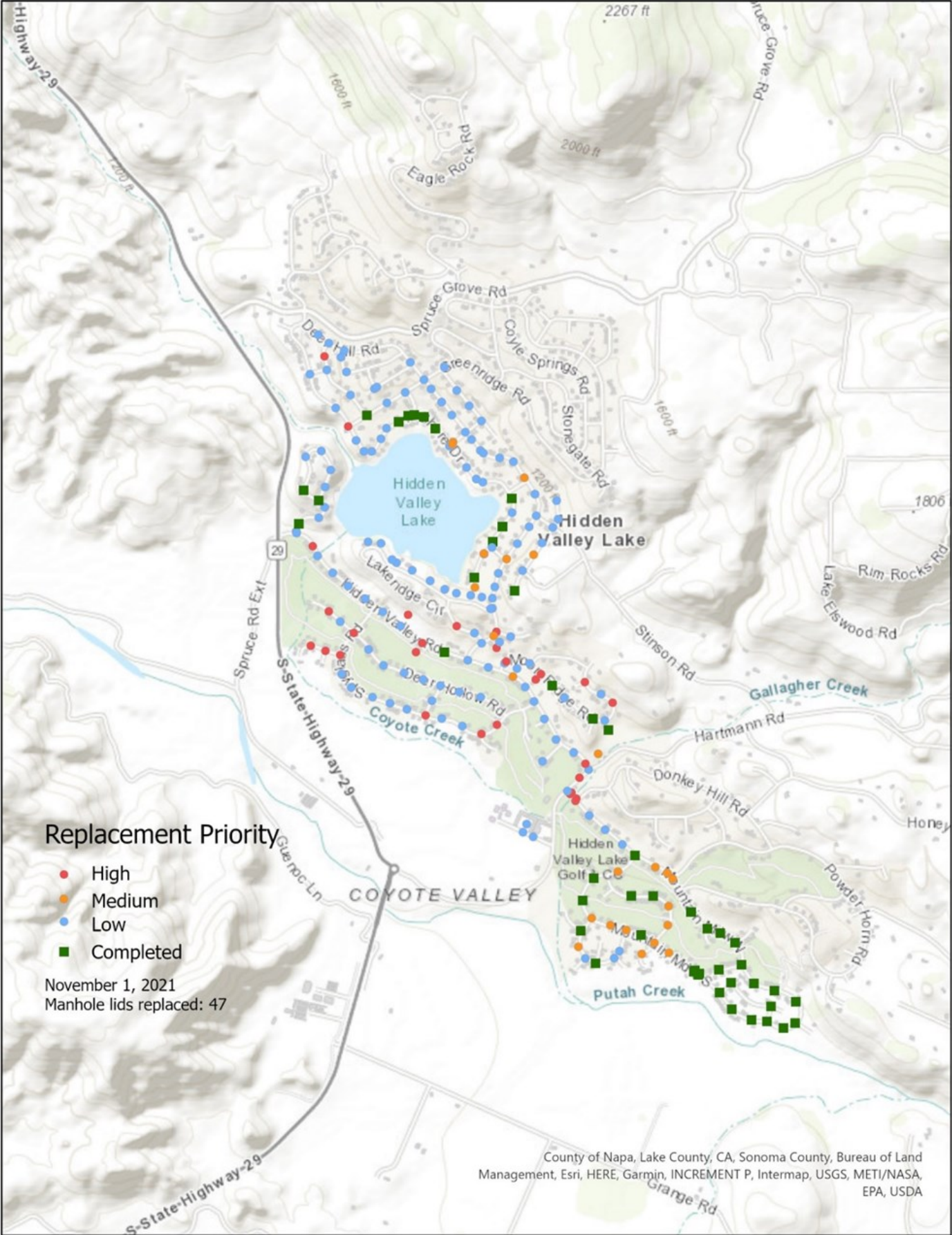


Manhole Inspections:  
Heavy flow from Deer Hill—  
North Shore easement





# Manhole Lid Replacement Progress



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

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

Access Road

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

COVID19

7/20 Streamlined application reminder  
 7/27 Request for information on eligibility requirements  
 7/29 Submitted new version of reimbursement request, \$16,998.05  
 8/18 Met with CalOES. Original application amount must remain, and work descriptions need updating.  
 8/25 Submitted updated narrative, work descriptions and pictures to original project amount of \$11,095.33.  
 9/15 Meeting with FEMA&CalOES  
 10/28 Responded to RFI

Debris Removal & Generators

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

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

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

#### LHMP

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

#### Unit 9 Tank

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

#### Generators

6/29 HMGP funds from a different disaster (4431, not 4407) are available to fund this project. CalOES has inquired if CSD is interested in-resubmitting this subapplication.  
 7/2 Submitted 4 new documents in support of a subapplication re-submittal, reflecting change of scope.  
 7/9 Submitted an additional 31 files in support of subapplication submittal. At least four files (BCA) remain to complete the submittal requirements.  
 7/20 Sent remaining 4 BCA files to complete the re-submittal (See attached).  
 7/27 Responded to final edits requests for Generator re-submittal  
 8/12 Planning Partners (environmental consultant) completed edits to the environmental checklist of the subapplication  
 8/24 Submitted updated environmental checklist to CalOES.  
 10/6 Confirmed Authorized Agent info.  
 11/2 Responded to RFI

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

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

#### Water Mains Planning

5/21 Submitted RFI response  
 9/27 Submitted RFI response

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

I&I, Unit 9 Tank

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

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

10/7 **I & I:** Received estimated reimbursement date of mid-November

10/12 **I & I:** Replaced 2 manhole lids

10/18 **I & I:** Replaced 1 manhole lid

10/22 **I & I:** Camera-ed C10 to C11 with SeeSnake

10/28 **I & I:** Camera-ed C11 to C10 with VacTruck

11/5 **I & I:** Submitted videos to Coastland for review and proposal

11/15 **I & I:** Quarterly reporting deadline.

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

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

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

11/1 **Unit 9 Tank:** Responded to DWR RFI

11/15 **Unit 9 Tank:** Quarterly Report deadline

AMI

8/24 Downloaded 169 reads from AMI meters.

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

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

10/21 AMI troubleshooting with front staff

10/22 Created Service Orders for next book of meter swaps (115)

11/3 Met with Badger. Radio ETA is now 12/1. Sent back 12 radios for RMA

11/15 CivicSpark Fellow Thomas scheduled start date.

November Meter installs of Book 9

### AWIA of 2018

7/1 Certified with EPA that RRA is complete

11/8 ERP Workshop

### FLASHES

10/8 BRIC NOI was deemed eligible for subapplication

10/11 Meeting with Governor's office regarding BBB

10/13 Meeting with Congressman's Thompson regarding BBB

10/15 Received BBB feedback from Governor's office

10/18 Meeting with PGE's newly appointed VP of North Coast Region

10/19 BBB feasibility application submitted

10/28 BRIC BCEGS score discussions with LC, Hagerty Consulting

11/2 HVL and LC withdrawal from BRIC

11/3 PGE CMEP NDA submitted to HVL counsel

11/18 FLASHES Town Hall scheduled

November HMGP opportunity expected for COVID disaster (DR4482)

DWR Urban & Multibenefit funding opportunity under review

### Drought & COVID Relief Funding

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

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

10/15 Submitted Covid Relief Funding application for \$56K

10/29 Notification of DWR Multibenefit Drought Relief Funding

11/1 Response from Drought Relief Funding Engineer, Alena. Emergency Intertie application is the 28th application, and the Water Main Replacement application is the 43rd. Alena is currently on the 21st application, and expects to complete 15 applications in the month of November.

### SCADA

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

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

11/10 Meeting to review condition assessment data, and discuss recommendation. Summary of deficiencies illustrated with color-coded scoring system(See attached)

### Other activities

11/3 Meeting with homeowners regarding localized flooding, and mitigation

11/15 Meeting to discuss GSA with water rights attorney Peter Kiel

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



<b>Table 2 - SITE CONDITION ASSESSMENT REVIEW SUMMARY</b>						
		<b>Condition Assessment Rating</b>				
<b>Site ID</b>	<b>Description</b>	<b>CR</b>	<b>PR</b>	<b>RR</b>	<b>CoF</b>	<b>Total</b>
<b>SCADA System</b>	Central SCADA System	5	4	4	9	22
<b>Well 2</b>	Primary potable water source	3	3	3	7	16
<b>Well 3</b>	Secondary potable well	3	3	2	6	14
<b>Well 4</b>	Primary potable water source	3	3	5	7	18
<b>Ag Well</b>	Secondary agricultural well for Putah creek and/or golf course	2	3	2	6	13
<b>Water Plant</b>	Zone 1 and 4 Pump Station	3	2	2	9	16
<b>Green Ridge Booster Pump Station</b>	Zone 9 Potable Water Distribution and Tank 9A/9B supply	3	3	3	9	18
<b>Tanks 1A, 1B and 1C</b>	Zone 1, Zone 4, and Zone 9 Supply	4	3	3	9	19
<b>Tanks 4A and 4B</b>	Zone 4 supply	4	3	3	9	19
<b>Lift Station No. 1</b>	Primary Sewer Terminal Pump Station	5	4	3	10	22
<b>Lift Station No. 2</b>	Network Sewer Pump Station	4	3	3	3	13
<b>Lift Station No. 3</b>	Network Sewer Pump Station	3	3	3	3	12
<b>Lift Station No. 4</b>	Sewer Terminal Pump Station	2	2	2	9	15
<b>Lift Station No. 5</b>	Network Sewer Pump Station	3	2	3	3	11
<b>Lift Station No. 6</b>	Network Sewer Pump Station	2	2	2	3	9
<b>Lift Station No. 7</b>	Network Sewer Pump Station	1	1	1	3	6

Note 1: Refer to Table 1 - Equipment Condition Assessment Rating Key For Details.

Note 2: Refer to Equipment Assessment Forms For Noted Deficiencies and Conditions.



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

**MEMO**

To: Board of Directors  
From: Dennis White  
Date: November 16, 2021  
RE: General Manager's Report

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Below is an overview of District operational activities.

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

- We have discontinued COVID rapid testing on Mondays. OSHA guidelines do continue to be followed in daily routines.
- Staff's close monitoring of changing OSHA guidelines has revealed nuances related to vaccine regulations. OSHA published Emergency Temporary Standard (ETS) of workplace vaccinations for employers of more than 100 employees on Nov 5. This ETS is under judicial review, and thus not yet adopted. While this review does not directly affect the District, indirectly it does. Staff will continue to monitor the situation.
- Staff will continue to maintain District critical infrastructure, to maintain the health and well-being of our rate payers.

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

**Budget.**

Mr. Norm Newell of Smith & Newell will have presented his summary of the Independent Auditor's Report earlier in this agenda. As he had mentioned in his presentation to the Finance Committee last week, the Opinions paragraph on page 2, indicates complete and accurate financial statements, which is "as good as an opinion that you can get". I want to praise Trish for her hard work and dedication to the District. During this trying time she was able to rise above "the noise", and deliver a flawless audit. I admire her spirit! Many thanks, Trish Wilkinson.

Also appearing prior to this report is the Finance Committee Report. As you will hear from the committee that doesn't miss a thing, our OPEB (Other Post-Employment Benefits) liability is under review. We are working together to develop a policy that provides benefit to the District that doesn't compromise "the brand" we offer to current and future employees. We appreciate their consideration as we work through this process.

Still looking ahead on a mid-year budget review. We have had more Capital Improvement expenditures than in recent years. Trish has updated G/L account names to better track these expenditures through our accounting software, InCode.



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We are on track to deliver analysis and recommendations by January.

In October we filed liens totaling \$2,494.70 and released liens totaling \$1,231.27.

### **Drought.**

We have added a recharge rate to our field report. Since November drawdowns have not yet occurred by the time this packet went to press, you will see Well 4's recharge rate of October. A figure greater than 100% means the depth to water in the well actually bounced back better than it was when the drawdown started. We are looking forward seeing November's results, which will incorporate the effects of our 30 hour rain event on 10/25/21.

We remain mindful that California is still and will be in a historical drought. As good stewards of this natural resource, the District will continue to ensure that water is being used in only the most beneficial way.

### **Staffing**

Since her start mid-September our newest field operator Jessika, is going all out. She recently received her class A permit and has signed up for her Water Treatment II State Certification. Way to go Jessika - great efforts!

We are excited to announce the resurrection of the CivicSpark program! The Local Government Commission (LGC) (parent company to CivicSpark) was able to allocate American Rescue Plan Act (ARPA) funds towards the District Fellowship. This is a no-cost contract to the District. Thomas Brown will be taking on public outreach responsibilities for the AMI and FLASHES projects. Welcome Thomas!

I would like to give a shout out to all staff when events like PSPS or floods hit us, everyone simply gallantly presses forward. Thank you from my heart.

As you will notice in tonight's agenda, we are excited to bring back the final revised Employee Policy Manual with the edits asked for by the Board.

### **Politics**

- The FLASHES Town Hall meeting is almost upon us. At 6PM this coming Thursday (11/18/21) at the Coyote Valley Elementary School we are looking forward to a star-studded event. Current attendees include the Deputy County Administrative Officer, Matthew Rothstein, County Supervisor District 2 Bruno Sabatier, likely County Supervisor District 1 Moke Simon, not to mention Trane's very own Michael Day. We hope to have a full auditorium 11/18/2021 and we hope to see you there too!

### **Field**

- This last storm of 10/25/21 kept us quite busy. We've had another mainline break, this time on North Shore Court. Brought to the surface by the heavily saturated ground post-rainstorm, this one appeared to have been leaking for



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

- some time. The crew isolated the source of the leak and executed a hot-tap patch. The tricky location of this leak posed a challenge to the repair process, but I am happy to report that we did not have to dig up a driveway due to the surgical precision of our operators. This represents a significant savings in road repair costs. Kudos!
- The field crew is also making great progress with our in-house projects. Keeping meter replacements, manhole lid replacements and sewer camera-ing in-house benefits both the District and the staff. Staff are provided learning opportunities in new ways to enhance maintenance and operations of our infrastructure. This provides growth for staff as well as intellectual capital for the District. The alternative of out-sourcing this type of work would have been much more expensive, and would not have built up our intellectual capital.

### **Insurance**

We are working with Wendy from SDRMA in getting a quote for earthquake insurance for our infrastructure to bring to you in January.

### **Major Projects**

- Valley Oaks
  - After discussing the potential for fire-flow changes to the Valley Oaks project, Coastland principal John Wanger found the improvements to be marginal, and likely more costly.
- Tank 9
  - Staff continues to work on CEQA permitting with Lake County Community Development Department. This is a requirement of the DWR funding program prior to being eligible for reimbursement.
- I & I:
  - Quarterly progress reports have been submitted to both CVRWQCB and DWR.
  - Sewer camera-ing of Mountain Meadow South and Deer Hill revealed repair opportunities.
  - Videos were submitted to Coastland for review and repair proposal
  - The “SeeSnake” camera has been sent back to the manufacturer for repair.
  - Ordinance 59.1 is going to undergo a re-do. Legal counsel will redesign this Sewer Regulations Ordinance to better suit an agency of our size and administrative capacity. The plan is to re-establish this Ordinance, then utilize the Resolution process to establish penalties for Sewer Regulations violations.



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- AMI
  - An on-site meeting with Badger earlier this month helped clear up some questions and uncertainties. The missing radios to the 600 meters order in April, are estimated to arrive next month. Dan, our support rep also took several radios back for replacement. Despite the chipset backlog and the national supply chain issues, we remain optimistic.
  - Field staff have been installing meters for book 9. This is our biggest book yet, at 115. This installation effort will probably take place over the next month or two.
  - Our CivicSpark Fellow Thomas started on Monday 11/15. He has begun training on District operations and the AMI project.
  
- SCADA
  - Alyssa and Barry met with GHD to go over the results of the SCADA site assessment. This whopping 117 pg document included great detail regarding the deficiencies of our existing system. While it may seem counter intuitive, these deficiencies actually help the District make a case for potential funding eligibility. After GHD's presentation, a few minor edits were requested, and GHD is now on their way to writing the SCADA and Cybersecurity Master Plan document, the final output of their proposal.
  
- Resilience - FLASHES
  - While CalOES agreed that the FLASHES project should submit a Subapplication to the federal Building Resilient Infrastructure and Communities (BRIC), later review found a key pre-requisite of a "BCEGS" score to be lacking. Both the District and the County have officially withdrawn from this funding opportunity.
  - The Community Microgrid Enablement Program (CMEP) sponsored by PGE is moving forward. The NDA agreement with PGE is under negotiation.
  - Trane continues to reach out to the Governor's office to be granted an audience to discuss the benefits of FLASHES to the State of California.
  - DWR's Urban and Multibenefit funding opportunity appears align with FLASHES. Alyssa and Michael are working together to develop an application to this program this month.
  - The Hazard Mitigation Grant Program (HMGP) funding opportunity made available from the federally declared disaster of COVID-19 has been released. Alyssa and Michael working together to develop an application to this program this month.
  - The Town Hall has officially been approved by the MUSD Office. Posters are up, and flyers inserted in our customer's bills.
  - Our CivicSpark Fellow Thomas started on Monday 11/15. He has begun training on District operations and the FLASHES project.



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- Drought Relief Funding
  - DWR Engineers are currently reviewing the Emergency Intertie application and have reached out to staff for information requests.
- Stormwater and Levee
  - Staff met with concerned homeowners regarding the threat of flooding to the low-lying areas of the community.
- Groundwater Sustainability Agency (GSA)
  - Borne from Strategic Plan discussions, staff is moving forward with the development of a local GSA. Long-time water rights attorney for the District, Peter Kiel has delivered a proposal highlighting a scope of work to help get this effort underway. The first meeting is scheduled for 11/15.

**MEMORANDUM OF UNDERSTANDING FOR HOSTING  
CIVICSPARK FELLOWS**

THIS MEMORANDUM OF UNDERSTANDING is made and entered into as of 11/15/21 by and between the Hidden Valley Lake Community Services District ("Partner") and the Local Government Commission ("LGC"), a non-profit organization.

**RECITALS**

- LGC administers the CivicSpark program, as part of the federal AmeriCorps program. The CivicSpark Program provides capacity building services to local governments in California through project implementation activities performed by LGC teams; LGC staff and CivicSpark Fellows (Fellows). Fellows can only work on contracted and allowable service activities. CivicSpark will provide this service to local governments by conducting assessments, implementing planning or action projects, engaging volunteers, and transferring knowledge to local government staff.
- The Partner desires to engage LGC to provide certain services through the CivicSpark program and LGC desires to provide those services. Compensation for these services is being provided through third party funding. This document is to establish the basic guidelines and expectations between The Partner and LGC.
- Partner desires to be a host to a Fellow, and LGC desires to provide Fellows' service to Partner. This document is to establish the basic guidelines and expectations between The Partner and LGC.
- The Partner and LGC enter into this Agreement in order to memorialize the terms of LGC's performance of the services and the Partner's obligations with respect thereto.

**AGREEMENT**

**I. Contracted Performance Measures and Prohibited Activities**

LGC has contracted with the Corporation of National and Community Service to implement CivicSpark as an AmeriCorps program. **Fellows can only work on service outlined in performance measures approved by the Corporation for National and Community Service and must abide by Federal guidelines for AmeriCorps program implementation.** Performance measures define how CivicSpark will provide service to local governments by: conducting assessments; implementing planning, research or implementation projects; engaging volunteers; and transferring knowledge to local government staff. The project scope in Part 2 below must align with the measures below:

- 1) Capacity Building for Local Governments - Fellows' direct service hours should be spent building capacity for local government beneficiaries to address their relative needs with regard to specific issues (e.g. climate, water, housing etc.). Fellows will address these needs by assisting one or more local government beneficiary to develop or implement projects that they would otherwise not be able to complete. Capacity building for Fellows will be delivered in 3 stages, including: 1) gap assessments; 2) research, planning, and implementation service projects; and transition of knowledge.
- 2) Volunteer Engagement – All Fellows should have the opportunity to build further capacity by engaging, recruiting, and supporting volunteers. Volunteers may be engaged as either one-time volunteers (e.g. – volunteers to assist for a specific event such as Earth Day or service activities) or as on-going volunteers such as interns).
- 3) Training and Professional Development for Fellows – Fellows can spend up to 20% of their service year (340 of their 1700 total hours) on training. Training includes the 1-week orientation at the start of the service year, mid-year gathering, continued monthly trainings, and professional development and

networking opportunities. Training hours ensure that Fellows have the training and tools they need to succeed in their service work and to grow as professionals.

The majority of the service provided by CivicSpark to local organizations via direct service only involves the first measure (Capacity Building). The second and third measure is predominantly met through training, service and professional development activities provided to the Fellows by LGC. Some activities that occur while working with local government beneficiaries or other project partners may be considered training and professional development, such as networking events and trainings conducted by or attended in partnership with Partner.

Federal guidelines further restrict certain activities, which cannot be engaged in by CivicSpark Fellows or Supervisors while charging time to the AmeriCorps program, accumulating service or training hours, or otherwise performing activities supported by the AmeriCorps program or the Corporation for National and Community Service, this includes direct fundraising or grant writing which are not allowable activities in CivicSpark. **In addition to only working on contracted performance measure service activities, the following activities are prohibited** (see 45 CFR § 2520.65):

- 1) Attempting to influence legislation;
- 2) Organizing or engaging in protests, petitions, boycotts, or strikes;
- 3) Assisting, promoting, or deterring union organizing;
- 4) Impairing existing contracts for services or collective bargaining agreements;
- 5) Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
- 6) Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials;
- 7) Engaging in religious instruction, conducting worship services, providing instruction as part of a program that includes mandatory religious instruction or worship, constructing or operating facilities devoted to religious instruction or worship, maintaining facilities primarily or inherently devoted to religious instruction or worship, or engaging in any form of religious proselytization;
- 8) Providing a direct benefit to—
  - a) A business organized for profit;
  - b) A labor union;
  - c) A partisan political organization;
  - d) A nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or substantial amount of lobbying except that nothing in these provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and
  - e) An organization engaged in the religious activities described above, unless CNCS assistance is not used to support those religious activities;
- 9) Conducting a voter registration drive or using CNCS funds to conduct a voter registration drive;
- 10) Providing abortion services or referrals for receipt of such services; and
- 11) Such other activities as CNCS may prohibit.

Fellows, like other private citizens, **may** participate in the above listed activities **on their own time, at their own expense, and on their own initiative**. However, the AmeriCorps logo **must not** be worn while doing so.

Per Federal Guidelines and LGC policies, the CivicSpark program and activities must follow equal opportunity employment requirements and be accessible to persons with disabilities by providing reasonable accommodation. In support of this.

- 1) LGC and Partner will comply with Equal Opportunity Employment guidelines.



- 2) LGC and Partner will endeavor to make reasonable accommodations to known physical or mental limitations of qualified AmeriCorps members with disabilities unless the accommodation would impose an undue hardship on the program operations.
- 3) LGC and Partner will endeavor to accommodate the sincere religious beliefs of AmeriCorps Members to the extent such accommodation does not pose an undue hardship on the Organization's operations.
- 4) LGC and Partner will not allow any form of retaliation against individuals who raise issues of equal employment opportunity or reasonable accommodation.

## **II. Scope of Services**

LGC will perform the following services:

- 1) General Program Responsibilities
  - a) Recruit Fellows.
  - b) Provide clear guidelines to Fellows regarding AmeriCorps regulations and expectations.
  - c) Work to provide support and guidance for Fellows, addressing any concerns that might develop during the service year.
  
- 2) Fellow Responsibilities
  - a) Pass a state, national, and National Sex Offender Public Website (NSOPW) background check before starting their service year.
  - b) Participate in a 1-week program orientation and complete at least 100 hours of training through dedicated Fellow training, development, and service days.
  - c) Serve an average of 37 hours per week for 11 months, serving a minimum of 1700 total hours, with at least 1300 hours dedicated to Partner project activities (see below).
  - d) Comply with guidelines for performance measures and abide by regulations on prohibited activities described in Section I above.
  - e) Complete accurate project reporting in a timely manner as required by the Corporation for National Community Service (CNCS), including: assessments, implementation, hours served, volunteers recruited and supported, and transition of knowledge to local governments.
  - f) Avoid participation in prohibited activities.
  - g) Identify as a Fellow and wear AmeriCorps lapel pins or gear during service hours.
  - h) Participate in days of national service including, but not limited to: Martin Luther King, Jr. Day of Service; 9/11 Day of Remembrance; State Day of Service, and AmeriCorps week Service Day.
  
- 3) Project Specific Scope of Work
  - a) Outreach & Education - AMI project.
    - i) In support of the implementation of the Advanced Metering Infrastructure (AMI) project a database of meters, properties and consumption patterns will need to be developed and managed. The fellow will support the District in adding new meters and radios into the database, and troubleshooting problems and error codes as they arise. The timeline to purchase and install meters has been estimated to be complete within 15 months, which began in April 2021. To the extent the supply chain will allow, the goal of meter implementations is July 2022.
    - ii) In support of the rollout of the AMI project an outreach effort will be launched to help educate staff and residents on the capabilities of AMI. The fellow will assist staff in learning about the functionality of the BeaconAMA, and how to monitor and troubleshoot issues. The fellow will facilitate public education of the EyeOnWater portal by using both existing public forums and new opportunities to reach our residents.
  - b) Outreach & Education – FLASHES project.
    - i) In support of the Firemain Linked Auxiliary Supply Hydraulic Energy Storage (FLASHES) project an outreach effort has and will continue to be advertised to the local community and the County.

Informing the public is a key element of the project's success and will likely help determine the eligibility of project funding. The Fellow will support the regular dissemination of information, as the project concept takes shape, as well as assisting with the requests for stakeholder support through project phases and milestones. Potential avenues for public outreach include but are not limited to posting on social media, presentations at Board of Directors meetings, newsletters, and Town Hall meetings.

- c) This project will include: 1) an initial gap assessment conducted by the Fellow, 2) a volunteer engagement component, and 3) a transitional support activity.
  - i) Minor changes to the scope following the requisite gap assessment process may be needed.
  - ii) The project will comply with AmeriCorps service guidelines including prohibited activities described in Part 1 above.

### **III. Partner Responsibilities**

Partner will perform the following services:

- 1) Support Responsibilities
  - a) Identify one staff member to act as the "Site Supervisor" for the project, and point person for both the Fellow and LGC staff.
  - b) Site Supervisor shall support project implementation and professional development by:
    - i) Setting aside at least 1 hour/week to check in with each Fellow and provide assistance for each approved project.
    - ii) Familiarizing Fellows to the host organization (including safety procedures and protocols), resources, and project scope.
    - iii) Completing an initial performance assessment of each Fellow (survey and goal setting) within 1 month of the start of the service year; conducting a mid-year performance review; and completing a final performance review survey prior to the end of the service year.
    - iv) Seeking opportunities to integrate Fellows' professional goals into project activities.
    - v) As appropriate, facilitating Fellows' transition at the end of their service year by introducing Fellows to relevant colleagues and networks.
    - vi) Provide adequate professional workspace for Fellows (e.g., desk, computer, phone), and ensure that site and workplace are accessible to individuals with disabilities if needed.
    - vii) If needed due to shelter-in-place requirements, be able to support remote service for Fellows (e.g. remote access to files, plans for remote check-in and support, technology support for remote work)
    - viii) As applicable to project activities Fellow role, Partner is required to follow state and local public health guidelines to ensure appropriate COVID related training, support, and protection for Fellows, and to avoid placing them in unsafe conditions or asking them to conduct activities without appropriate safety management protocols in place.
  - c) Develop defined project scope(s) and identify goals to be completed in agreed upon timeframe.
    - i) Ensure key staff for each defined project completes a pre-service capacity assessment survey before the start of the service year and a post-service capacity assessment towards the end of the year.
    - ii) Ensure key staff for each defined project participates in a project interview early on in the service year (within the first 2-3 weeks), a part of the CivicSpark gap assessment process.
  - d) Support implementation of project(s) consistent with scope above and in line with CivicSpark program goals (including supporting volunteer engagement activities and participating in transitional event)
  - e) Keep LGC staff apprised of project developments and/or challenges, and working to redefine project scope(s) and goals as necessary.
  - f) If challenges arise (related to professionalism, work products, etc.) provide specific written feedback to the Fellow and share with LGC staff in a timely manner so LGC staff can assess the challenges and intervene as needed.
  - g) Assist with occasional site visits to Partner by LGC staff.

- h) Not displace Partner staff or volunteers through the use of CivicSpark Fellows, nor have CivicSpark Fellows perform any services or duties that would supplant the hiring of employed workers.
- i) Not offer the CivicSpark Fellow part time work that is substantially similar to their CivicSpark scope of work, nor offer them full time employment with a start date prior to the Service Year end date.
- j) Support any additional project reporting defined as requested by LGC program staff.
- k) Allow LGC to share results of all reporting with California Volunteers and CNCS, for required grant reporting.

#### **IV. Reimbursable Expenses**

LGC does not cover project related expenses related to the service project. All project related expenses are the responsibility of Partner.

Should partner wish to have Fellow incur project related expenses, those expenses shall be submitted to Partner in writing for approval prior to Partner being charged for reimbursement for an expense incurred during the completion of activities outlined in the Scope of Service (Section II).

#### **V. Timeline**

All tasks enumerated in Section II are to start on September 14, 2021 and should be completed by December 31, 2022.

DATED: Nov 12 2021

*Dennis White*

---

Dennis White, General Manager  
HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

DATED: Nov 12 2021

*Lare Bloodworth*

---

Lare Bloodworth, Chief Financial Officer  
LOCAL GOVERNMENT COMMISSION

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

**DATE:** November 16, 2021

**AGENDA ITEM:** Authorize the General Manager to Purchase Mini Excavator for a Price not to Exceed \$75,000

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**RECOMMENDATIONS:** Approve the Purchase of a Mini Excavator for a price not to exceed \$75,000

**FINANCIAL IMPACT:** \$75,000

**BACKGROUND:**

The FY 21/22 Budget includes capital improvements. Those capital improvements are categorized by District priorities. A few examples of these priorities are Reliable Water Supply, Disaster Mitigation, and Regulatory Compliance. The purchase of a Mini Excavator is applicable to these priorities.

In September, the watermain break on Moonridge was a vivid reminder of the District's urgent need to acquire reliable equipment to manage emergencies, and quickly restore water supply. The District does not currently own reliable equipment such as a Mini Excavator to help fix a water leak. From a financial perspective, the negative impact of this one mainline break, and the need for heavy equipment rental ranges from \$261,547 – \$278,347.

Water main leaks cost the District in overtime, production loss, and equipment rental costs. The financial impact of the amount of water lost, however, is the most significant factor. Each cubic foot of water pumped, but not delivered, is a loss of revenue. It is estimated that this pipe failure had been leaking for 8 months, which contributes to the total water loss of 1.56MG. On average, that is enough water to supply 124 homes, for a year, or \$241,738.

A Mini Excavator would eliminate the sunk cost of equipment rental, and potentially speed up the time to fix a leak. As staff become more familiar with the operation of owned equipment, discovery excavation time is optimized.

Currently, staff has received quotes reaching \$85,000 but continue to pursue negotiations and cost savings options to keep within a \$75,000 budget.

Staff would ask that \$37,500 be apportioned from each fund (Water/Wastewater) to make a purchase of a new/used Mini Excavator. The named capital accounts would be Reliable Water Supply and Regulatory Compliance

Encl: CIP October 2021, Cash Rpt October 2021, John Deere Estimate



G-SERIES  
**COMPACT EXCAVATORS**



**JOHN DEERE**

35G / 50G / 60G



**COMPACT  
OPERATORS**







Quote Id: 25564463

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Prepared For:  
**Dennis White**

Prepared By: **Elizabeth Jarquin**  
Belkorp Ag, LLC  
1486 S Highway 59  
Merced, CA 95341  
Tel: 209-722-8031  
Fax: 209-722-1677  
Email: [ejarquin@belkorpag.com](mailto:ejarquin@belkorpag.com)

Date: 04 November 2021

Offer Expires: 11 November 2021

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*Confidential*



**Quote Summary**

**Prepared For:**  
Dennis White  
CA  
Home: 707-533-3498

**Prepared By:**  
Elizabeth Jarquin  
Belcorp Ag, LLC  
1486 S Highway 59  
Merced, CA 95341  
Phone: 209-722-8031  
ejarquin@belkorpag.com

By signing this purchase order, buyer agrees to assume ownership and all associated risks when equipment is delivered, picked up, or invoiced, whichever comes first.

**Quote Id:** 25564463  
**Created On:** 04 November 2021  
**Last Modified On:** 04 November 2021  
**Expiration Date:** 11 November 2021

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE 50G Compact Excavator Cab, Long Arm, Angle Blade	\$ 91,919.00	\$ 76,057.78 X	1 =	\$ 76,057.78
Hydraulic GREY Clamp for 50G / 60G	\$ 2,471.00	\$ 2,400.00 X	1 =	\$ 2,400.00
12 in. (305 mm) Heavy Duty Bucket for 50G	\$ 969.00	\$ 945.00 X	1 =	\$ 945.00
<b>Equipment Total</b>				<b>\$ 79,402.78</b>

**Quote Summary**

Equipment Total	\$ 79,402.78
CA Tire Fee	\$ 7.00
Convenience CC Fee two and half percent	\$ 0.00
SubTotal	\$ 79,409.78
Sales Tax - (7.25%)	\$ 5,756.70
Est. Service Agreement Tax	\$ 0.00
<b>Total</b>	<b>\$ 85,166.48</b>
Down Payment	(0.00)
Rental Applied	(0.00)
<b>Balance Due</b>	<b>\$ 85,166.48</b>

Salesperson : X \_\_\_\_\_

Accepted By : X \_\_\_\_\_





# Selling Equipment

Quote Id: 25564463

<b>JOHN DEERE 50G Compact Excavator Cab, Long Arm, Angle Blade</b>				
<b>Hours:</b>				<b>Suggested List</b>
<b>Stock Number:</b>				\$ 91,919.00
				<b>Selling Price</b>
				\$ 76,057.78
Code	Description	Qty	Unit	Extended
0060FF	50G Compact Excavator	1	\$ 78,387.00	\$ 78,387.00
<b>Standard Options - Per Unit</b>				
3125	Rubber Track 300 mm with 600mm (24 in.) Triple Semi Grouser Shoes	1	\$ 0.00	\$ 0.00
4150	Suspension Seat - Cloth	1	\$ 29.00	\$ 29.00
7120	Long Arm and Extra Counterweight	1	\$ 1,541.00	\$ 1,541.00
8185	ROPS / FOPS Cab	1	\$ 6,243.00	\$ 6,243.00
9555	Angle Blade	1	\$ 3,394.00	\$ 3,394.00
<b>Standard Options Total</b>				<b>\$ 11,207.00</b>
<b>Value Added Services Total</b>				<b>\$ 0.00</b>
<b>Other Charges</b>				
	Freight	1	\$ 1,825.00	\$ 1,825.00
	Setup	1	\$ 500.00	\$ 500.00
<b>Other Charges Total</b>				<b>\$ 2,325.00</b>
<b>Suggested Price</b>				<b>\$ 91,919.00</b>
<b>Customer Discounts</b>				
<b>Customer Discounts Total</b>			<b>\$ -15,861.22</b>	<b>\$ -15,861.22</b>
<b>Total Selling Price</b>				<b>\$ 76,057.78</b>

<b>Hydraulic GREY Clamp for 50G / 60G</b>				
<b>Hours:</b>				<b>Suggested List</b>
<b>Stock Number:</b>				\$ 2,471.00
				<b>Selling Price</b>
				\$ 2,400.00
Code	Description	Qty	Unit	Extended
BYT11748	Hydraulic GREY Clamp	1	\$ 2,051.00	\$ 2,051.00
<b>Other Charges</b>				
	Setup	1	\$ 420.00	\$ 420.00
<b>Other Charges Total</b>				<b>\$ 420.00</b>
<b>Suggested Price</b>				<b>\$ 2,471.00</b>



**JOHN DEERE**

# Selling Equipment

**B1** BELKORPAG

Quote Id: 25564463

Customer Discounts		
<b>Customer Discounts Total</b>	<b>\$ -71.00</b>	<b>\$ -71.00</b>
<b>Total Selling Price</b>		<b>\$ 2,400.00</b>

## 12 in. (305 mm) Heavy Duty Bucket for 50G

Hours:

Stock Number:

**Suggested List**

\$ 969.00

**Selling Price**

\$ 945.00

**Extended**

\$ 969.00

Code	Description	Qty	Unit
BYT10977	12 in. (305 mm) Heavy Duty Bucket; 2.1 cu. ft. (0.06 cu. m) (3 Teeth Included)	1	\$ 969.00

**Suggested Price**

**\$ 969.00**

**Customer Discounts**

**Customer Discounts Total**

**\$ -24.00**

**\$ -24.00**

**Total Selling Price**

**\$ 945.00**



## Extended Repair Plan Proposal

## PowerGard™ Protection Plan Residential

Date : November 4, 2021

### Machine/Use Information

### Plan Description

### Price

Manufacturer JOHN DEERE

Plan Type:

Deductible:

Equipment Type 50G COMPACT EXC

Coverage:

Quoted Price \$ 0.00

Model 50G COMPACT EXC

Total Months:

Total Hours:

THIS PROPOSAL IS VALID FOR 30-DAYS FROM DATE ISSUED. GRACE pricing is offered only early during the Deere basic warranty period and has no surcharges. After this period, DELAYED PURCHASE pricing (surcharged) is offered later during the John Deere Basic Warranty. Many PowerGard quotes presented in the Delayed Purchase Period will require inspection/certification process and must also past fluid testing. The Total Months and Total Hours listed above include the John Deere Basic Warranty terms (24 months / 2000 hours on Tractors, 24 months on Golf & Turf Products, 12 months for all AG Harvesting and Sprayer equipment, and 12 months/1000 hours on most Gator Utility Vehicles). "Limited" Plan coverage = Engine & Powertrain only. "Comprehensive" Plan coverage = Full Machine.

Proposal Prepared for:

*I have been offered this coverage and*

Customer Name - Please Print

I ACCEPT the Residential plan

I DECLINE the Residential plan

Customer Signature

*If declined, I fully understand that my equipment listed above is not covered for repair expenses due to component failures beyond the original basic warranty period provided by John Deere.*

**Note :** This is not a contract. For specific PowerGard™ Protection plan Residential coverage, please refer to the terms and conditions on John Deere's public website([www.JohnDeere.com](http://www.JohnDeere.com)) under Services & Support >Warranty > Extended Warranties > PowerGard protection plan Residential.

### PowerGard™ Protection Plan Residential (Residential plan) is:

The PowerGard™ Protection Plan Residential is an extended repair plan that provides parts and labor coverage up to four years beyond the manufacturer's warranty. It is available on all riding lawn equipment, zero-turn radius mowers, utility vehicles, utility tractors and compact utility tractors. Your John Deere equipment will be in the hands of qualified, certified technicians from John Deere dealers using Genuine John Deere Parts.

### Not covered under a Residential plan:

Residential plans do not cover routine maintenance services or items normally designed to be replaced by the purchaser due to normal wear and tear. They do not cover any product used for commercial or rental applications. They also do not cover repairs for damage from accident, misuse, fire, theft, or exposure to weather conditions such as lightning, hail, flood or water. See the actual PowerGard™ Protection Plan Residential Terms and Conditions for a complete listing of coverage, and limitations and conditions under the program.





**JOHN DEERE**

---

**Benefits of a Residential plan:**

- Offer the choice of adding up to 4 years of repair coverage beyond the machine's factory warranty.
- Do not require preapproval before repairs are made by the authorized John Deere dealership.
- Is transferable by the original purchaser for the balance of the original agreement period.
- Ensures higher resale value and makes equipment more marketable during sale or trade-in.
- Comprehensive Plans:
  - No deductibles and no out-of-pocket costs on covered repairs.
  - Free transportation for factory warranty and extended repair plan repairs for the term of the plan (Note: A surcharge may apply for machines located outside of the dealership's normal service area).
- Limited Powertrain Plans:
  - Low deductibles on covered repairs
  - Do not provide transportation coverage



# 50G SPECIFICATIONS

While general information, pictures, and descriptions are provided, some illustrations and text may include product options and accessories NOT AVAILABLE in all regions, and in some countries products and accessories may require modifications or additions to ensure compliance with the local regulations of those countries.

<b>Engine</b> 50G				
Manufacturer and Model	Yanmar 4TNV88C			
Non-Road Emission Standard	EPA Final Tier 4/EU Stage IV			
Displacement	2.19 L (134 cu. in.)			
Net Power (ISO 9249)	26.8 kW (35.9 hp) at 2,400 rpm			
<b>Powertrain</b>				
Each track independently driven by hydrostatic axial-piston motor connected to 2-stage planetary gear-reduction box				
<b>Maximum Travel Speed</b>				
Low	2.5 km/h (1.6 mph)			
High	4.2 km/h (2.6 mph)			
<b>Hydraulics</b>				
Closed-center load sensing with 1 variable-displacement pump				
Pump Flow	120.0 L/m (31.7 gpm)			
Auxiliary Flow	87.4 L/m (23.1 gpm)			
Controls	Hydraulic pilot-operated controls for boom, arm, bucket, swing, boom swing, blade, travel, and auxiliary functions			
<b>Electrical</b>				
Alternator Rating	55 amp			
Work Lights	2 halogen: 1 mounted on operator's station and 1 mounted on boom			
<b>Undercarriage</b>				
Track, Rubber	400 mm (16 in.)			
<b>Ground Pressure</b>	1380-mm (4 ft. 6 in.)	1380-mm (4 ft. 6 in.)	1690-mm (5 ft. 7 in.)	1690-mm (5 ft. 7 in.)
	Standard Arm, Canopy, and Standard Counterweight	Standard Arm, Cab, and Standard Counterweight	Long Arm, Canopy, and Extra Counterweight	Long Arm, Cab, and Extra Counterweight
With Rubber Track	26.9 kPa (3.90 psi)	28.3 kPa (4.10 psi)	28.8 kPa (4.17 psi)	29.5 kPa (4.28 psi)
<b>Upperstructure</b>				
Swing Speed	9.0 rpm			
<b>Independent Swing Boom</b>				
Left	80 deg.			
Right	60 deg.			
Swing Brake	Spring applied, hydraulically released, automatic, disc type			
<b>Serviceability</b>				
<b>Refill Capacities</b>				
Fuel Tank	70 L (18.5 gal.)			
Cooling System	5.0 L (5.3 qt.)			
Engine Oil With Filter	8.6 L (9.1 qt.)			
Hydraulic Tank	56 L (14.8 gal.)			
<b>Operating Weights</b>				
With 400-mm (16 in.) Rubber Track, Straight Blade, Full Fuel Tank, and 79-kg (175 lb.) Operator	1380-mm (4 ft. 6 in.)	1380-mm (4 ft. 6 in.)	1690-mm (5 ft. 7 in.)	1690-mm (5 ft. 7 in.)
	Standard Arm, Canopy, and Standard Counterweight	Standard Arm, Cab, and Standard Counterweight	Long Arm, Canopy, and Extra Counterweight	Long Arm, Cab, and Extra Counterweight
	4790 kg (10,560 lb.)	4920 kg (10,847 lb.)	5018 kg (11,063 lb.)	5148 kg (11,349 lb.)
Optional Angle Blade	409 kg (902 lb.)	409 kg (902 lb.)	409 kg (902 lb.)	409 kg (902 lb.)
<b>Counterweight</b>				
Standard	700 kg (1,543 lb.)	700 kg (1,543 lb.)	700 kg (1,543 lb.)	700 kg (1,543 lb.)
Additional	200 kg (441 lb.)	200 kg (441 lb.)	200 kg (441 lb.)	200 kg (441 lb.)

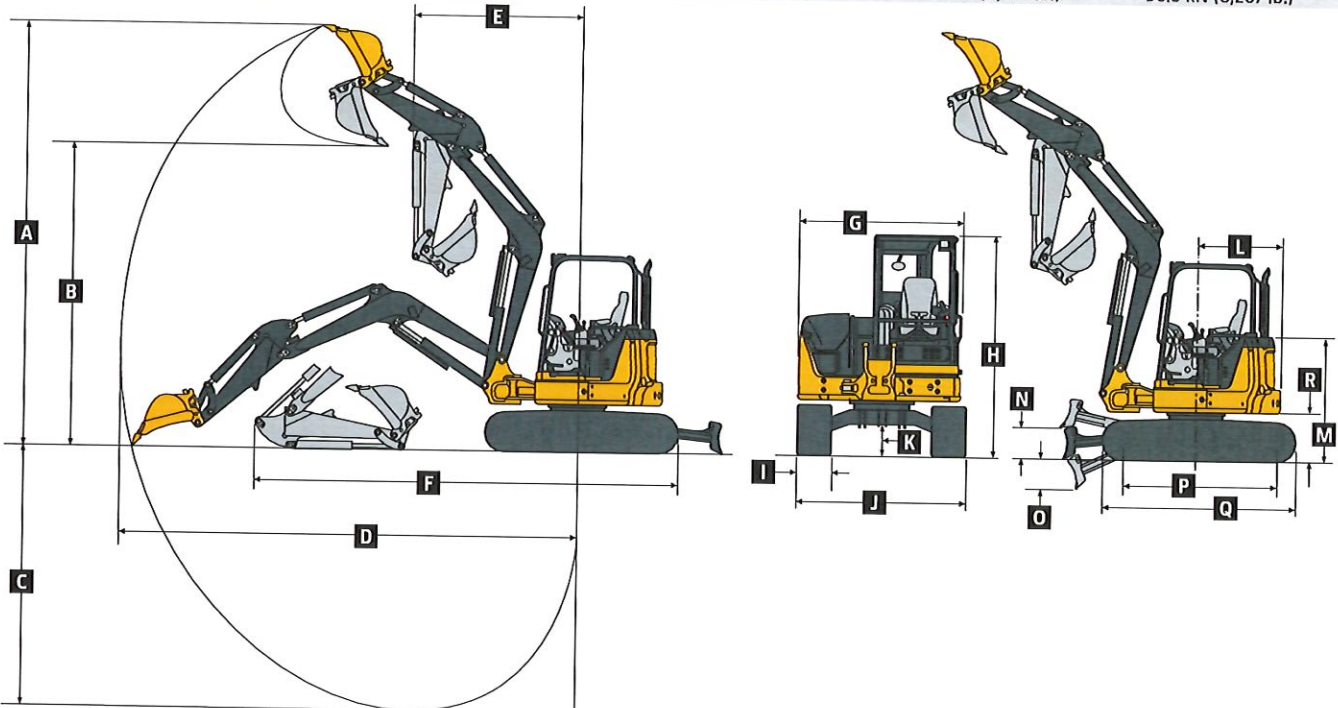


# 50G SPECIFICATIONS



While general information, pictures, and descriptions are provided, some illustrations and text may include product options and accessories NOT AVAILABLE in all regions, and in some countries products and accessories may require modifications or additions to ensure compliance with the local regulations of those countries.

Operating Dimensions	50G			
	1380-mm (4 ft. 6 in.) Standard Arm and Canopy	1380-mm (4 ft. 6 in.) Standard Arm and Cab	1690-mm (5 ft. 7 in.) Long Arm and Canopy	1690-mm (5 ft. 7 in.) Long Arm and Cab
<b>A</b> Maximum Cutting Height	5.75 m (18 ft. 10 in.)	5.75 m (18 ft. 10 in.)	6.00 m (19 ft. 8 in.)	6.00 m (19 ft. 8 in.)
<b>B</b> Maximum Dumping Height	4.07 m (13 ft. 4 in.)	4.07 m (13 ft. 4 in.)	4.31 m (14 ft. 2 in.)	4.31 m (14 ft. 2 in.)
<b>C</b> Maximum Digging Depth	3.53 m (11 ft. 7 in.)	3.53 m (11 ft. 7 in.)	3.83 m (12 ft. 7 in.)	3.83 m (12 ft. 7 in.)
<b>D</b> Maximum Digging Reach	5.96 m (19 ft. 7 in.)	5.96 m (19 ft. 7 in.)	6.26 m (20 ft. 6 in.)	6.26 m (20 ft. 6 in.)
<b>E</b> Minimum Front Swing Radius	2.21 m (7 ft. 3 in.)	2.21 m (7 ft. 3 in.)	2.30 m (7 ft. 7 in.)	2.30 m (7 ft. 7 in.)
<b>F</b> Transport Length	5.47 m (17 ft. 11 in.)	5.47 m (17 ft. 11 in.)	5.52 m (18 ft. 1 in.)	5.52 m (18 ft. 1 in.)
Digging Force (ISO)				
Arm	24.0 kN (5,401 lb.)	24.0 kN (5,401 lb.)	21.0 kN (4,718 lb.)	21.0 kN (4,718 lb.)
Bucket	36.8 kN (8,267 lb.)	36.8 kN (8,267 lb.)	36.8 kN (8,267 lb.)	36.8 kN (8,267 lb.)



Machine Dimensions			
<b>G</b> Upperstructure Width	1.85 m (6 ft. 1 in.)		
<b>H</b> Overall Height	Canopy	2.53 m (8 ft. 4 in.)	
	Cab	2.53 m (8 ft. 4 in.)	
<b>I</b> Track Width	400 mm (16 in.)		
<b>J</b> Undercarriage Width	2.00 m (6 ft. 7 in.)		
<b>K</b> Ground Clearance	340 mm (13 in.)		
<b>L</b> Tail Swing Radius	With Standard Arm	1.00 m (39 in.)	
	With Long Arm and Extra Counterweight	1.10 m (43 in.)	
<b>M</b> Engine Cover Height	1.59 m (5 ft. 3 in.)		
<b>N</b> Maximum Blade Lift Above Ground	460 mm (18 in.)		
<b>O</b> Maximum Blade Drop Below Ground	360 mm (14 in.)		
	Blade		
Width	2.00 m (6 ft. 7 in.)		
Height	375 mm (15 in.)		
<b>P</b> Sprocket Center to Idler Center	2.00 m (6 ft. 7 in.)		
<b>Q</b> Track Length	2.50 m (8 ft. 2 in.)		
<b>R</b> Counterweight Clearance	610 mm (24 in.)		

## Lift Capacities

**Boldface type** indicates hydraulically limited capacity; light face type indicates stability-limited capacities, in kg (lb.). All lift capacities are based on ISO 10567 (with power boost). Lifting measurement from center of arm to bucket pin; with 400-mm (16 in.) track shoe and blade on ground; and situated on firm, level, uniform supporting surface. Total load includes weight of cables, hook, etc. Figures do not exceed 87 percent of hydraulic capacities or 75 percent of weight needed to tip machine.

Ground Level at 3.05-m (10 ft.) Radius	Canopy and Standard Counterweight		Cab and Standard Counterweight		Canopy and Extra Counterweight		Cab and Extra Counterweight	
	Over Front*	Over Side	Over Front*	Over Side	Over Front*	Over Side	Over Front*	Over Side
1380-mm (4 ft. 6 in.) Standard Arm	<b>2511 kg</b> (5,531 lb.)	1110 kg (2,444 lb.)	<b>2511 kg</b> (5,531 lb.)	1150 kg (2,534 lb.)	<b>2511 kg</b> (5,531 lb.)	1232 kg (2,714 lb.)	<b>2511 kg</b> (5,531 lb.)	1273 kg (2,803 lb.)
1690-mm (5 ft. 7 in.) Long Arm	<b>2477 kg</b> (5,456 lb.)	1088 kg (2,396 lb.)	<b>2477 kg</b> (5,456 lb.)	1129 kg (2,486 lb.)	<b>2477 kg</b> (5,456 lb.)	1210 kg (2,666 lb.)	<b>2477 kg</b> (5,456 lb.)	1251 kg (2,755 lb.)



# Additional equipment

Key: ● Standard ▲ Optional or special

See your John Deere dealer for further information.

35G	50G	60G	Engine
●	●	●	Meets EPA Final Tier 4/EU Stage IV emissions
●	●	●	Auto shutdown
●	●	●	Engine coolant to -37 deg. C (-34 deg. F)
●	●	●	Engine preheater
●	●	●	Fan guard
●	●	●	Fuel/water separator
●	●	●	Full-flow oil filter
●	●	●	Isolation mounted
●	●	●	Key start switch with electric fuel shutoff
●	●	●	Single dry-type air filter
<b>Hydraulic System</b>			
●	●	●	Auto-idle
●	●	●	Auxiliary function right-hand pilot-lever control
●	●	●	Auxiliary hydraulic lines with quick-couplers to end of boom
●	●	●	Auxiliary return-flow selector valve
●	●	●	Axial-piston swing motor
●	●	●	Boom-swing foot control
●	●	●	Excavator-to-backhoe control pattern change valve
●	●	●	Open center with 2 variable-displacement pumps and 1 fixed-gear pump
●	●	●	Closed center load sensing with 1 variable-displacement pump
●	●	●	Hydraulic pilot-operated controls for boom, arm, bucket, swing, boom swing, blade, travel, and auxiliary functions
●	●	●	Wet-disc swing brake
<b>Undercarriage</b>			
●	●	●	Planetary final drive
●	●	●	Propel motor shield
●	●	●	2-speed axial-piston propel motors
●	●	●	Rubber track, 300 mm (12 in.)
●	●	●	Rubber track, 400 mm (16 in.)

35G	50G	60G	Undercarriage (continued)
▲			Steel track, 300 mm (12 in.) with triple semi-grousers
	▲	▲	Steel track, 400 mm (16 in.) with triple semi-grousers
▲			Rubber crawler pad, 300 mm (12 in.)
	▲	▲	Rubber crawler pad, 400 mm (16 in.)
<b>Upperstructure</b>			
●	●	●	360-deg. rotation
●			Counterweight, 540 kg (1,190 lb.)
	●		Counterweight, 700 kg (1,543 lb.)
		●	Counterweight, 745 kg (1,642 lb.)
●	●	●	Hinged service-access doors
●	●	●	Toolbox
●	●	▲	ROPS/TOPS/FOPS (canopy)
▲	▲	●	ROPS/TOPS/FOPS (cab) with air conditioning and heater
●	●	●	Vandal protection for service doors, fuel cap, and toolbox
●	●		Zero-tail-swing configuration
		●	Reduced-tail-swing configuration
<b>Front Attachments</b>			
●			Arm, 1315 mm (4 ft. 4 in.)
	●		Arm, 1380 mm (4 ft. 6 in.)
		●	Arm, 1500 mm (4 ft. 11 in.)
▲			Long arm, 1715 mm (5 ft. 8 in.), includes additional 240-kg (529 lb.) counterweight
	▲		Long arm, 1690 mm (5 ft. 7 in.), includes additional 200-kg (441 lb.) counterweight
		▲	Long arm, 1850 mm (6 ft. 1 in.), includes additional 270-kg (595 lb.) counterweight
●	●	●	Articulation hose shield
●			Backfill blade, 1.74 m (5 ft. 9 in.)
	●	●	Backfill blade, 2.00 m (6 ft. 7 in.)
▲	▲	▲	Hydraulic angle backfill blade
●			Boom, 2.465 m (8 ft. 1 in.)
	●		Boom, 2.85 m (9 ft. 4.2 in.)
		●	Boom, 2.965 m (9 ft. 9 in.)
●	●	●	Mechanical quick-coupler

35G	50G	60G	Front Attachments (continued)
▲	▲	▲	Augers: Planetary / Chain drive / Bits / Bit adapters
▲	▲	▲	Clamp
▲	▲	▲	Hammers: Points / Tools
▲	▲	▲	Quick-coupler buckets: Bucket teeth / Ditching / Heavy-duty
<b>Operator's Station</b>			
●	●	●	Horn
●	●	●	Hour meter
●	●	●	Instrumentation lights
●	●	●	Mode selectors (illuminated): Power mode (I) / Economy mode (I)
●	●	●	Monitor system: Preheat indicator / Engine oil pressure indicator with alarm / Alternator voltage indicator / Fuel gauge and low-fuel-level indicator / Engine coolant temperature gauge and engine coolant temperature indicator with alarm / Hour meter / Work lights indicator
●	●	●	Motion alarm with cancel switch
●	●	●	Work lights switch
●	●	●	Propel levers and foldable pedals
●	●	●	2 travel speeds with automatic shifting
●	●	●	Seat belt, 51 mm (2 in.), retractable
▲	▲	▲	Seat belt, 76 mm (3 in.), retractable
▲	▲	▲	Vinyl seat with fore/aft adjustment
▲	▲	▲	Suspension seat (cloth)
▲	▲	▲	Front screen
▲	▲	▲	Rear secondary exit kit
<b>Electrical</b>			
●	●	●	12-volt accessory outlet
●	●	●	Alternator, 55 amp
●	●	●	Low-maintenance battery
●	●	●	Blade-type multi-fused circuits
●	●	●	Positive-terminal battery covers
<b>Lights</b>			
●	●	●	Work lights: Halogen / 1 mounted on operator's station / 1 mounted on boom

While general information, pictures, and descriptions are provided, some illustrations and text may include product options and accessories NOT AVAILABLE in all regions, and in some countries products and accessories may require modifications or additions to ensure compliance with the local regulations of those countries.

Net engine power is with standard equipment including air cleaner, exhaust system, alternator, and cooling fan at test conditions per ISO 9249. These machines are not equipped with spark-arrestor mufflers. Usage in forestry applications is not recommended. Specifications and design subject to change without notice. Wherever applicable, specifications are in accordance with SAE standards. Except where otherwise noted, these specifications are based on units with standard arms, full fuel tanks, and 79-kg (175 lb.) operators; a 35G canopy unit with 610-mm (24 in.), 0.11-m<sup>3</sup> (4.0 cu. ft.) bucket, 300-mm (12 in.) rubber track, and 540-kg (1,190 lb.) counterweight; a 50G canopy unit with 610-mm (24 in.), 0.16-m<sup>3</sup> (5.7 cu. ft.) bucket, 400-mm (16 in.) rubber track, and 700-kg (1,543 lb.) counterweight; and a 60G cab unit with 0.19-m<sup>3</sup> (6.8 cu. ft.) bucket, 400-mm (16 in.) rubber track, and 745-kg (1,642 lb.) counterweight.







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

**DATE:** November 16, 2021

**AGENDA ITEM:** Approve Resolution 2021-08 Adopting the Revised Employee Personnel Manual

**RECOMMENDATIONS:** Staff Recommend the Board of Directors Approve Resolution 2021-08 Adopting the Revised Employee Personnel Manual

**BACKGROUND:** The Employee Handbook was last updated in 2015. In 2017 staff and the Personnel Committee began revising the outdated handbook, that was later submitted to legal counsel for review and edits. Due to multiple changes in leadership the task of updating the handbook was put on hold.

Staff began work on the manual in January 2021 and submitted the final draft to legal for review March 31, 2021. Staff received the redlined edits from legal counsel May 14, 2021 and began reviewing the edits and formatting the manual. The draft Employee Policy Manual was submitted to the Personnel Committee September 2, 2021 for review followed by a committee meeting October 7, 2021 for discussion and recommendations. The following is a review of changes that took place from both a general and specific perspective. The table below also helps identify the location of rules/policies from the old document to the newly revised of policy manual.

2021 Employee Policy Manual Changes

1. District Mission Statement on the cover
2. Welcome letter from the General Manager
3. Table of Content & Page Numbers
4. Streamlined Formatting
5. Available in Digital & PDF format
6. Updated Polices included in the table below \*

<b>2021 Employee Policy Manual</b>	<b>2015 Employee Handbook</b>
Policy 3001 Dress Code and Personnel Standards	Rule 1 Section 1.7 Dress Code
Policy 3002 Recruitment and Hiring	Rule 5 Recruitment and Selection
Policy 3002.6 Anti-Nepotism	Rule 8 Nepotism
Policy 3003 Positions and Employee Status*	Rule 3 Position Classification
Policy 3004 Compensation	Rule 4 Compensation & Benefits
Policy 3004.4 Alternate Work Schedule*	Rule 4 Section 13.3
Policy 3004.6.1 Payroll *	Rule 4 Section 4.8
Policy 3004.8 Holiday's*	Rule 4 Section 4.10.4

Policy 3004.9.1 Accrual*	Rule 4 Section 4.10.4 C
Policy 3009 Telecommuting	New Policy
Policy 3011 Code of Conduct	Rule 13 Conduct & Discipline
Policy 3102 Bullying	Rule 16 Zero Tolerance Incivility and Bullying
Policy 3013 Whistleblower	New Policy
Policy 3014 Unlawful Harassment And Discrimination*	Rule 15 Anti-harassment and Discrimination
Policy 3018 Tobacco Use and Smoking*	Rule 21.2 Section E Use of District Vehicles
Policy 3019 District Electronic Resources	Rule 19 Electronic Equipment Use, Social Media and District Webpage
Policy 3025 Pets in the Workplace	Request to be Re-instated

\*Changes made to the content of the Policy

# EMPLOYEE POLICY MANUAL



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

**Approved November 16, 2021, by Resolution 2021-08**

Jim Freeman  
Gary Graves  
Jim Lieberman  
Claude Brown  
Sean Millerick

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

Welcome!

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

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

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

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

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

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

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

---

Dennis White, General Manager



## **Employee Acknowledgment Receipt of Employee Policy Manual**

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

I understand that this Manual does not constitute an employment contract. I also accept responsibility for contacting my supervisor if I have any questions, concerns or need further explanation regarding this Manual, any Board policies or regarding any aspect of my employment.

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

To be signed and returned to District HR Administrator

---

**Printed Name**

---

**Signature**

---

**Date**

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PENDING BOARD APPROVAL

## **POLICY 3000 GENERAL PROVISIONS**

### **3000.1 Authority**

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

### **3000.2 Purpose and Application**

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

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

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

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

PENDING BOARD APPROVAL



## POLICY 3001 DRESS CODE AND PERSONNEL STANDARDS

### 3001.1 Policy

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

### 3001.2 Uniforms

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

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

### 3001.3 District Issued Photo Identification Card

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

### 3001.4 Grooming and Attire

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

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

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

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

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

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

**3001.5 Non-Compliance**

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

**3001.6 Special Provisions**

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

PENDING BOARD APPROVAL

## POLICY 3002 RECRUITMENT AND HIRING

### **3002.1 Policy**

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

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

### **3002.2 Administration**

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

#### **3002.2.1 Recruitment**

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

#### **3002.2.2 Announcements**

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

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

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

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

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

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

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

In the internal selection process, the General Manager or designee may consider the employee's applicable skills, knowledge and education, experience, work performance and

conduct record, time in current position, length of service, and other factors deemed relevant. All internal candidates will be considered and the most qualified, will be selected. The General Manager shall approve all promotions/internal selections.

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

### **3002.2.3.3 Rehires/Reinstatements**

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

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

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

### **3002.4 Rejection of Probationer**

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

## **POLICY 3002.5 OUTSIDE EMPLOYMENT**

### **3002.5.1 Policy**

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

### **3002.5.2 Administration**

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

#### **3002.5.2.1 Notification**

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

#### **3002.5.2.2 Determination**

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

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

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

## **POLICY 3002.6 ANTI-NEPOTISM**

### **3002.6.1 Policy**

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

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

### **3002.6.2 Definition**

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

### **3002.6.3 Administration**

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

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

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

### **3003.1 Policy**

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

### **3003.2 Job Responsibilities**

Employees may expect that:

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

The District expects that its staff will:

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

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

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

### **3003.4 Employee Identification Card**

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

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

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

### **3003.6 Definitions**

Job positions/classifications and performance expectations are defined below:

#### **3003.6.1 Probationary Period**

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

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

#### **3003.6.2 Employee Status**

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

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

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

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

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

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

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

A temporary employee will not be eligible for holiday pay, vacation pay, insurance coverage, or items of a similar nature, nor will they accrue seniority or leave of absence rights. They may take time off without pay with the approval of their supervisor, or the



General Manager, and shall be permitted to take time off, without pay, for District-recognized holidays.

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

**3003.6.2.4 Exempt Position**

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

**3003.6.2.5 Non-Exempt Position**

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

PENDING BOARD APPROVAL

## **POLICY 3004 COMPENSATION**

### **3004.1 Policy**

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

### **3004.2 Administration**

#### **3004.2.1 Compensation Plan**

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

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

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

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

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

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

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

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

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

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

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

### **3004.3.1 Policy**

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

### **3004.3.2 Definitions**

#### **3004.3.2.1 Hours Worked**

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

#### **3004.3.2.2 Overtime**

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

### **3004.3.3 Administration**

#### **3004.3.3.1 Authorization**

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

#### **3004.3.3.2 Work Schedule**

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

## **POLICY 3004.4 ALTERNATE WORK SCHEDULE**

### **3004.4.1 Policy**

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

### **3004.4.2 Definitions**

#### **3004.4.2.1 Alternate Work Schedule (AWS)**

The AWS consists of a combination schedule of 5/8/40 and 4/10/40 workweeks within a two-week pay period; the AWS Agreement Form lays out the schedule.

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

#### **3004.4.2.3 Regular Day Off (RDO)**

RDO is the regularly scheduled day off in the AWS.

### **3004.4.3 Administration**

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

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

A signed AWS Agreement Form will be required by the employee and approved by the supervisor/manager prior to implementing the AWS.

Nonexempt employees under an AWS are eligible for overtime after working 40 hours in a workweek (see Policy 3004.3).



## ALTERNATIVE WORK SCHEDULE AGREEMENT FORM

Employee Name: \_\_\_\_\_ Date: \_\_\_\_\_

Department: \_\_\_\_\_ Effective Dates: \_\_\_\_\_

### Alternate Work Schedule (check one)

**Combination Work Schedule Group A**

5/8/40 Work Schedule

- Work schedule for eight-hour days:  
Monday – Friday 8:00 A.M. – 5:00 P.M.

4/10/40 Work Schedule

- RDO: Friday
- Date of first RDO: \_\_\_\_\_
- Work schedule for 10-hour days:  
Monday – Thursday 7:00 A.M. – 5:30 P.M.

**Combination Work Schedule Group B**

4/10/40 Work Schedule

- RDO: Friday
- Date of first RDO: \_\_\_\_\_
- Work schedule for 10-hour days:  
Monday – Thursday 7:00 A.M. – 5:30 P.M.

5/8/40 Work Schedule

- Work schedule for eight-hour days:  
Monday – Friday 8:00 A.M. – 5:00 P.M.

**Regular Work Schedule (refuse the AWS)**

5/8/40 Work Schedule: Monday – Friday 8:00 A.M. – 5:00 P.M.

Each pay period is 80 hours. Your work schedule begins on Friday and ends on the 10<sup>th</sup> workday (Thursday). The AWS work schedule maintains a 40-hour workweek while providing employees every other Friday off.

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

Designated start and end times may not be altered. This requirement is for purposes of establishing your 40-hour workweek and computing any overtime compensation due under the provisions of the FLSA.

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

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

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

\_\_\_\_\_  
**Employee Signature**

\_\_\_\_\_  
**Supervisor Signature**

\_\_\_\_\_  
**HR Administrator Signature**

\_\_\_\_\_  
**General Manager Signature**

**POLICY 3004.5 REST AND MEAL PERIODS**

**3004.5.1 Policy**

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

**3004.5.2 Administration**

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

PENDING BOARD APPROVAL

## POLICY 3004.6 PAYROLL

### **3004.6.1 Policy**

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

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

### **3004.6.2 Definitions**

#### **3004.6.2.1 Pay Periods**

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

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

### **3004.6.3 Administration**

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

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

#### **3004.6.3.2 Direct Deposit**

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

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

#### **3004.6.3.3 Deductions**

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

#### **3004.6.3.4 Discrepancies**

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

### **3004.6.3.5 Final Paycheck**

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

PENDING BOARD APPROVAL



## POLICY 3004.7 ON-CALL

### 3004.7.1 Policy

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

### 3004.7.2 Definitions

#### 3004.7.2.1 On-Call Duty

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

#### 3004.7.2.2 On-Call Pay

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

#### 3004.7.2.3 Holiday Pay

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

### 3004.7.3 Administration

#### 3004.7.3.1 Scheduling

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

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

#### 3004.7.3.2 Responsibilities

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

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

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

**3004.7.3.2.4** On-call personnel must not be under the influence of any substance that impairs their ability to work during their on-call period. On-call personnel must not report to work, or perform work, under the influence. If the employee is taking prescription medication(s) that may impair their ability

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

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

**3004.7.4 Compensation**

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

PENDING BOARD APPROVAL

## POLICY 3004.8 HOLIDAYS

### 3004.8.1 Policy

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

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

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

### 3004.8.2 Administration

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

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

#### 3004.8.2.1 Special Holiday Pay

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

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

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

**POLICY 3004.9 ACCRUAL**

**3004.9.1 Policy – Vacation Accrued**

Regular full-time and Regular part-time employees begin accruing paid vacation at the time of hire. Temporary employees are not eligible and will not accrue vacation.

**3004.9.1.1 Administration**

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

**3004.9.1.1.2 Accrual Rates and Maximums**

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

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

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

<b>Years of Service</b>	<b>Annual Vacation Accrual Hours</b>	<b>Maximum Allowable Vacation Accrual Hours</b>
1 – 4	40	80
5 – 9	60	120
10	64	128
11	68	136
12	72	144
13	76	152
14+	80	160

Employees may accumulate up to two-times their Annual Vacation Accrual Hours at any time (e.g., for an employee in their third year of employment, the maximum possible accrual is 160 hours – the product of 2 and 80).

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

### **3004.9.1.1.3 Documentation**

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

## **3004.9.2 Policy – Sick Time Accrued**

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

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

### **3004.9.2.1 Administration**

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

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

Regular part-time employees accrue sick time at 1.845 hours per pay period. Regular part-time employees do not receive payment for unused accumulated paid sick time upon employment termination but may be eligible at the time of retirement (see Policy 3004.19).

#### **3004.9.2.1.2 Documentation**

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

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

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

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

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

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

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

**3004.10.1 Policy**

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

**3004.10.2 Definitions**

**3004.10.2.1 Serious Health Condition**

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

**3004.10.3 Administration**

**3004.10.3.1 Eligibility**

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

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

**3004.10.3.2 CFRA-Qualifying Reasons**

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

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

PENDING BOARD APPROVAL

## **POLICY 3004.11 PREGNANCY DISABILITY LEAVE**

### **3004.11.1 Policy**

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

### **3004.11.2 Administration**

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

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

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



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

### **3004.12.1 Policy**

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

### **3004.12.2 Definition**

#### **3004.12.2.1 Unpaid Leave of Absence**

A leave of absence (LOA) is unpaid leave that allows the employee to be off work for an extended period and return to their former position when the leave ends.

### **3004.13.2 Administration**

#### **3004.13.2.1 Request**

An Unpaid Leave Request Form will be submitted to the General Manager, or designee, for consideration. The request shall set forth the reason for the request; the District will provide a written response.

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

#### **3004.13.2.2 Accrued Time-Off**

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

#### **3004.13.2.3 Reinstatement**

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



## UNPAID LEAVE OF ABSENCE REQUEST FORM

Page 1 of 2

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

Department: \_\_\_\_\_ Date of Request: \_\_\_\_\_

LOA is available in accordance with Policy 3004.12. Employees who meet the eligibility criteria for LOA must complete this form at least 30-days prior to the commencement of leave or as soon as practicable in the event of an unforeseeable circumstance.

- LOA's will be approved in advance by the HR administrator and the employee's supervisor.
- If the dates requested in the LOA change, a new LOA form must be submitted for approval.
- Employees returning from a LOA must contact HR at least one week in advance of the projected return date.

### Request Information (to be completed by the employee)

Date of Request: \_\_\_\_\_ Job Title: \_\_\_\_\_

Employee Status:     Exempt     Nonexempt     Full-time     Part-time

Requested Leave Dates (mm/dd/yyyy): \_\_\_\_\_ to \_\_\_\_\_.

Pay type to be used:     Floating Holiday     Vacation     Accrued Sick

Reason for LOA: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I have read and understand the information contained in Policy 3004.12.

\_\_\_\_\_  
**Employee Signature**

\_\_\_\_\_  
**Date**



## UNPAID LEAVE OF ABSENCE REQUEST FORM

Page 2 of 2

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

Department: \_\_\_\_\_ Date of Request: \_\_\_\_\_

### To be Completed by the Employee's Supervisor

Leave Request is:     Approved     Denied

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

\_\_\_\_\_

\_\_\_\_\_

**Supervisor Signature**

**Date**

### To be Completed by the HR Administrator

Leave Request is:     Approved     Denied

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

\_\_\_\_\_

\_\_\_\_\_

**HR Administrator Signature**

**Date**

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

File the original agreement in the employee's file and provide a copy to the employee and the employee's supervisor.

**POLICY 3004.14 BEREAVEMENT LEAVE**

**3004.14.1 Policy**

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

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

**3004.14.2 Definitions**

**3004.14.2.1 Immediate Family**

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

PENDING BOARD APPROVAL

**POLICY 3004.15 MILITARY LEAVE**

**3004.15.1 Policy**

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

PENDING BOARD APPROVAL

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

### **3004.16.1 Policy**

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

### **3004.16.2 Definitions**

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

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

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

### **3004.16.3 Administration**

#### **3004.16.3.1 Time Off**

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

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

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

## **POLICY 3004.17 JURY DUTY**

### **3004.17.1 Policy**

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

### **3004.17.2 Administration**

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

PENDING BOARD APPROVAL

## **POLICY 3004.18 TUITION REIMBURSEMENT**

### **3004.18.1 Policy**

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

### **3004.18.2 Administration**

#### **3004.18.2.1 Application**

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

#### **3004.18.2.2 Reimbursement**

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

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

#### **3004.18.2.3 Work Hours**

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



**POLICY 3004.19 HEALTH AND WELFARE BENEFITS**

**3004.19.1 Policy**

**3004.19.2 Health Insurance**

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

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

**3004.19.3 Medical Insurance for Retirees**

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

**3004.19.4 Workers' Compensation Insurance**

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

**3004.19.5 Pension Plan**

All regular Full-time, Part-time (working 20 or more hours per week) and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan) at the time of hire. This pension plan is a cost-sharing, multiple employer's, defined benefit plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by state statute and District resolution. The terms of the retirement plans provided to District employees is subject to periodic review and revision by the Board of Directors.

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

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

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

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

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

PENDING BOARD APPROVAL

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

### **3004.20.1 Policy**

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

### **3004.20.2 Administration**

#### **3004.20.2.1 Eligibility**

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

#### **3004.20.2.2 Compensation**

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

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

#### **3004.20.2.3 Return to Work**

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

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

## POLICY 3005 PERSONNEL FILES REPORTS AND RECORDS

### **3005.1 Policy**

### **3005.2 Official Records**

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

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

### **3005.3 Administration**

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

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

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

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

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

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

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

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

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

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

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

PENDING BOARD APPROVAL

**POLICY 3006 VERIFICATION OF EMPLOYMENT**

**3006.1 Policy**

**3006.2 Reference Checks**

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

PENDING BOARD APPROVAL

## POLICY 3007 TRAINING

### **3007.1 Policy**

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

### **3007.2 Definition/Administration**

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

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

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

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

The following training categories are recognized.

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

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

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

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

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

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

#### **3007.3.1 Supervisory Approval**

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

### **3007.4 External Training**

#### **3007.4.1 Required**

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

### **3007.4.2 Career**

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

### **3007.4.3 Uncompleted Assignment**

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

PENDING BOARD APPROVAL



## POLICY 3008 TRAVEL AND PER DIEM

### **3008.1 Policy**

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

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

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

#### **3008.2.1 Travel Reimbursement**

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

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

#### **3008.2.2 Transportation**

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

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

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

### **3008.2.3 Car Rentals**

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

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

### **3008.3 Lodging Reimbursement**

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

PENDING BOARD APPROVAL

## **POLICY 3009 TELECOMMUTING**

### **3009.1 Policy**

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

### **3009.2 Administration**

#### **3009.2.1 Request**

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

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

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

#### **3009.2.2 Telework Agreement**

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

**POLICY 3010 HOUSEKEEPING**

**3010.1 Policy**

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

PENDING BOARD APPROVAL

## POLICY 3011 CODE OF CONDUCT

### **3011.1 Policy**

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

### **3011.2 Ethics**

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

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

### **3011.3 Attendance**

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

### **3011.4 Personal Business**

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

### **3011.5 Conflicts of Interest**

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

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

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

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

### **3011.7 Kickbacks**

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

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

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

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

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

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

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

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

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

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

### **3011.11 Confidentiality**

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

## **POLICY 3012 BULLYING**

### **3012.1 Policy**

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

### **3012.2 Definition**

#### **3012.2.1 Bullying**

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

### **3012.3 Administration**

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

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

## POLICY 3013 WHISTLEBLOWER POLICY

### **3013.1 Policy**

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

### **3013.2 Definitions**

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

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

### **3013.3 Administration**

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



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

### **3014.1 Policy**

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

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

### **3014.2 Definitions**

#### **3014.2.1 Protected Characteristics**

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

#### **3014.2.2 Prohibited Conduct**

Prohibited conduct includes, but is not limited to:

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

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

#### **3014.2.3 Sexual Harassment**

This prohibited conduct includes, but is not limited to:

- Unwanted or unwelcome sexual advances.
- Requests for sexual favors.
- Other verbal or physical conduct of a sexual nature.
- When submission to such conduct is made a condition of the individual’s employment.

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

### **3014.3 Administration**

#### **3014.3.1 Complaint Process**

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

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

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

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

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

#### **3014.3.2 Complaint Response**

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

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

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

## **POLICY 3015 ACCOMMODATIONS FOR DISABILITY**

### **3015.1 Policy**

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

### **3015.2 Definitions**

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

### **3015.3 Administration**

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

PENDING BOARD APPROVAL

## **POLICY 3016 WORKPLACE VIOLENCE PREVENTION**

### **3016.1 Policy**

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

### **3016.2 Definitions**

#### **3016.2.1 Workplace Violence**

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

#### **3016.2.2 Threat**

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

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

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

### **3016.3 Prohibited Behavior**

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

### **3016.4 Administration**

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

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

- If an emergency exists and the situation is one of immediate danger, the employee should take whatever emergency steps are available and appropriate to protect them

from immediate harm, including leaving the area. They must then contact the Lake County Sheriff's Department by dialing 9-1-1.

- If the situation is not one of immediate danger, the employee must report the incident to their supervisor or General Manager or designee as soon as possible and complete the District's Workplace Violence Incident Report Form.

#### **3016.4.2 Incident Investigation**

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

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

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

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

PENDING BOARD APPROVAL



## WORKPLACE VIOLENCE INCIDENT REPORT FORM

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

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

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

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

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

3. Who was involved in the incident?

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

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

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

5. Where did the incident occur?

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

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

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

7. List all others that may have observed the incident:

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

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

### **3017.1 Policy**

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

### **3017.2 Prohibited Substances**

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

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

### **3017.3 Prohibited Conduct**

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

### **3017.4 Testing**

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

This policy complies with all applicable federal regulations governing workplace anti-drug programs in the transportation industry. The Federal Highway Administration of the DOT has enacted 49 CFR Part 382 which mandates urine drug testing and breathalyzer alcohol testing for safety-sensitive positions and prevents performance of safety-sensitive functions when there is a positive test result. 49 CFR Part 382.311 mandates that no employer shall permit a driver who refuses to submit to such tests to perform or continue to perform safety-sensitive functions. The DOT has also enacted 49 DFR Part 40 which sets standards for the collection and testing of urine

and breath specimens. In addition, the DOT has enacted 49 CFR Part 29, “The Drug-Free Workplace Act of 1988” which requires the establishment of drug free workplace policies and the reporting of certain drug-related offenses to the DOT. This policy incorporates those requirements of safety-sensitive employees and others when so noted.

## **3017.5 Definitions**

### **3017.5.1 Prohibited Substances**

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

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

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

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

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

### **3017.5.3 Reasonable Suspicion**

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

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

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

## **3017.6 Administration**

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

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

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

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



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

### **3017.6.2 Positive Test**

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

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

### **3017.6.3 Return to Duty**

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

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

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

PENDING BOARD APPROVAL

## POLICY 3018 TOBACCO USE AND SMOKING

### 3018.1 Policy

The District maintains a smoke- and tobacco-free workplace. Employees are not permitted to smoke or make other use of tobacco products while working or representing the District, in any District building, or in any vehicle owned, leased, or rented by the District.

The General Duty Clause of the Occupational Safety and Health Administration (OSHA) obligates the District to provide a safe and hazard-free workplace for employees, which includes air quality. In accordance with California law, smoking is not permitted within 20 feet of any District property or job site.

Employees may only use tobacco products during their breaks. No additional breaks beyond those permitted under Policy 3004.5 may be taken for the purpose of using tobacco or similar products. Employees who violate this policy will be subject to disciplinary action, up to and including, termination.

### 3018.2 Definition

For the purpose of this policy, "tobacco products" include, but are not limited to, cigarettes, pipes, snuff, vape, or chewing tobacco.

Smoking is the "act of lighting, smoking or carrying a lighted or smoldering cigar, cigarette or pipe of any kind" (Cancer.gov). Smokeless tobacco is a type of tobacco that is not smoked or burned such as chewing tobacco – or moist snuff – or inhaled through the nose as dry snuff.

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

## **POLICY 3019 DISTRICT ELECTRONIC RESOURCES**

### **3019.1 Policy**

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

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

### **3019.2 Privacy**

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

### **3019.3 Conduct**

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

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

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

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

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

### **3019.5 Data Storage**

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

### **3019.6 Password Requirement**

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

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

### **3019.7 Cell Phone Access**

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

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

Employees receiving a District cell phone are responsible for:

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

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

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

### **3019.9 Social Media Use**

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

### **3019.10 Prohibited Use**

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

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

Sending unencrypted confidential documents via the Internet is prohibited.

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

### **3019.12 Prohibited Use Exceptions**

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

Any personal use must not:

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

PENDING BOARD APPROVAL

## POLICY 3020 FLEET SAFETY

### 3020.1 Policy

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

### 3020.2 Definitions

#### 3020.2.1 Fleet Safety Program

##### 3020.2.1.1 Employee Responsibilities

Employees will:

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

- Report all accidents involving District vehicles or equipment immediately to the Supervisor
  - Thoroughly complete the District's accident report
  - If the accident involves a private vehicle, contact the local law enforcement, whether injuries occurred or not
  - Immediately take pictures of property damaged in the accident
  - Exchange contact information with individuals involved in the accident
13. Adhere to the following in the event of a vehicle breakdowns:
- Get off the traveled roadway if possible. Avoid curves, hills, or places where the view may be obstructed
  - Shut down the vehicle
  - Set the parking brake to prevent movement
  - Turn on the 4-way flashers. If reflective triangles are available, set them near the vehicle and at approximately 100' to warn approaching traffic
  - Call for assistance (9-1-1, Supervisor, etc.)
  - Stay inside/with the vehicle

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

Supervisors will:

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

## POLICY 3021 MILEAGE REIMBURSEMENT

### **3021.1 Policy**

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

### **3021.2 Administration**

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

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

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

Individuals using a POV must carry appropriate vehicle insurance.

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

PENDING BOARD APPROVAL



**POLICY 3022 CREDIT CARD USE**

**3022.1 Policy**

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

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

**3022.2 Administration**

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

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

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

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

PENDING BOARD APPROVAL



## DISTRICT CREDIT CARD USE AGREEMENT FORM

You are empowered as a responsible agent to safeguard District assets. Your signature below is verification that you have read and comply with the responsibilities outlined in Policy 3022.

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

I acknowledge that I have received a District-issued credit card # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_  
**Cardholder Signature**

\_\_\_\_\_  
**Approving Manager Signature**

\_\_\_\_\_  
**Cardholder Printed Name**

\_\_\_\_\_  
**Approving Manager Printed Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

## POLICY 3023 GRIEVANCE PROCEDURE

### **3023.1 Policy**

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

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

Grievances will be addressed and resolved as timely as possible.

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

### **3023.2 Procedure**

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

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

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

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

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

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

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



## EMPLOYEE GRIEVANCE PROCEDURE FORM

If the employee complaint is regarding illegal harassment, discrimination or retaliation, the employee should submit the written complaint directly to HR Administration.

Employee Name: \_\_\_\_\_ Date: \_\_\_\_\_

Nature of the grievance:

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Detailed information including evidence of the issue, witnesses, related policies:

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Specify remedy sought:

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List of supporting documentation attached:

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

### **3024.1 Policy**

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

### **3024.2 Administration**

The program will include:

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

### **3024.3 Protocols**

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

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

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

## POLICY 3025 PETS IN THE WORKPLACE

### **3025.1 Policy**

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

### **3025.2 Administration**

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

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

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

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

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



## PETS IN THE WORKPLACE AGREEMENT FORM

Employee Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Department: \_\_\_\_\_ Effective Dates: \_\_\_\_\_

The District recognizes the value of having your pet accompany you in the workplace. This agreement is considered a privilege. Cooperation in the following terms will help ensure the continuance of this privilege. I acknowledge that:

- I am familiar and will comply with the laws regarding pet endangerment.
- I will not allow my pet to wander unattended in any area of District property.
- I am responsible for my pet and will do my best to avoid bathroom 'accidents,' but will also promptly clean up after unavoidable 'accidents.'
- I alone, am responsible for feeding my pet and are therefore responsible for authorizing treats for my pet by others.
- I will use my existing rest breaks and meal periods to walk my pet as applicable so as to not impede my job responsibilities.
- I will not allow my pet to exacerbate or antagonize my co-workers, customers or vendors who may have allergies, phobias, etc., and will agree to leave my pet at home if no alternative solution can be determined.
- I will accept any financial responsibilities resulting from my pet's destructive or harmful behavior.

My pet:

- Has proof of relevant vaccinations and is free of pests (please attach documentation).
- Is well-mannered and under voice control while off-leash.

Pet Name: \_\_\_\_\_ Pet Breed/Species: \_\_\_\_\_

Either you or the District may cancel this agreement at any time. Failure to comply with the terms and spirit outlines in Policy 3025 will cause for cancellation and you will no longer be allowed to bring your pet to work.

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

By signing below, you agree to the terms set forth in this agreement.

\_\_\_\_\_  
**Employee Signature**

\_\_\_\_\_  
**Supervisor Signature**

\_\_\_\_\_  
**HR Administrator Signature**

\_\_\_\_\_  
**General Manager Signature**

**RESOLUTION 2021-08**  
**RESOLUTION OF THE BOARD OF DIRECTORS OF THE HIDDEN**  
**VALLEY LAKE COMMUNITY SERVICES DISTRICT, COUNTY**  
**OF LAKE, STATE OF CALIFORNIA, ADOPTING THE REVISED**  
**EMPLOYEE PERSONNEL MANUAL**

**WHEREAS**, the Board of Directors desires a comprehensive set of general guidelines and policies governing all personnel matters for all District employees, including employee conduct, workplace conditions, drug and alcohol policies, policies that implement state and federal employment laws, and other aspects of public employment and District services; and

**WHEREAS**, the policies contained in the Employee Policy Manual, apply to all District employees that do not have an employment contract with the District; and

**WHEREAS**, the policies contained in the Employee Policy Manual, attached to this Resolution as Exhibit A, and incorporated herein by this reference, are general guidelines for the Districts current employment practices and workplace procedures. They are not intended to be a contract, expressed or implied, or any type of promise or guarantee of specific treatment upon which employees may rely, nor a guarantee of employment of any specific duration. Certain exceptions to these policies may be needed on a case-by case basis as the General Manager deems appropriate; and

**WHEREAS**, the final draft of the Personnel Policy Manual was presented to the Personnel Committee for review on September 2, 2021. The Personnel Committee met in an open and public meeting October 7, 2021, to discuss recommended revision; and

**WHEREAS**, the Personnel Committee met on October 7, 2021, and recommend the Board approve the revised Employee Policy Manual; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Hidden Valley Lake Community Services District (District) does hereby resolve as follows:

1. The Board of Directors have reviewed the Employee Policy Manual attached hereto as Exhibit A and incorporated herein by this reference, is adopted as the District's personnel policies and shall be applicable to all employees, unless preempted by state or federal law.
2. This Resolution shall rescind and supersede all other previous District resolutions, ordinances and employee manuals/handbooks that may conflict with, or be contrary to, this Resolution; .
3. The Personnel Committee shall review the District Employee Policy Manual annually hereafter, to ensure compliance with current requirements and sound practices in regard to personnel administration of the District; and
4. The policies in the November 16, 2021, Employee Policy Manual shall be effective immediately from the adoption of this Resolution and distributed to all current and future employees of the District.



5. This Resolution shall be effective immediately upon adoption and shall remain in effect until such time as modified, repealed, or superseded by further resolution of the Board.

PASSED, APPROVED, AND ADOPTED on this 16<sup>th</sup> day of November 2021 by the Board of Directors the governing body of the Hidden Valley Lake Community Services District.

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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Jim Freeman,  
President to the Board of Directors

**ATTEST:**

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Dennis White, General Manager  
Secretary of the Board of Directors



# Hidden Valley Lake Community Services District

19400 Hartmann Road  
Hidden Valley Lake, CA 95467  
(707) 987-9201

## Strategic Plan

2013-2018

(UPDATE 3-8-17)

10/2/2021

10/19/2021

11/16/2021



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## ***Our Mission***

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

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### **Core Values**

- ***Public Health***
- ***Customer Service-Reach all customers***
- ***Cost-Effectiveness***
- ***Integrity/Transparent***
- ***Organizational Excellence***
- ***Reliability***
- ***Stewardship-Long term health & welfare of our water sources***  
*It is the District's responsibility to be the stewards, protectors, and keepers of that source*
- ***Innovation***

### **Goals**

- ***Deliver High Quality Water and Wastewater Services***  
*The quality of the water depends on an efficient and reliable Infrastructure and must be the #1 Goal*
  - Define high quality water***  
*Water that not only meets the required standards but reduce levels below the required levels*
  - Quality Reliability***  
*Implement & Enforce Backflow Criteria*

- **Maintain & Achieve Financial Stability-**  
*Through high net worth*  
*Supply*  
*Growth*  
*Innovation*  
*High net worth/ good cashflow/ improve Ratepayer equity 10/2/2021*
- **Expand Education and Outreach**  
*Monthly Newsletter*  
*AMI Education*  
*Community Events*
- **Offer Innovative Services**  
*FLASHES*  
*Metering*  
*Water Truck Services*
- **Refine Governance and Administrative Processes**  
*Updated Employee Manual*  
*Hired a Labor Attorney*

## Situational Analysis

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

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

## Challenges

Our top challenges:

- A. Financial health of the District-The District continues to covered water and to a lesser extent, sewer service operating costs by deferring maintenance. The repercussions of deferring maintenance are now being recognized through predictable infrastructure failures such as water mainline breaks and Sewer I & I; along with the increased costs associated with repairing or replacing equipment, pipelines and facilities.
- B. Of equal concern, is the debilitating effect funding shortfalls have on our ability to pursue new opportunities. It takes money to prepare grant requests, to retain personnel who

can research and assess the feasibility of implementing new opportunities, to obtain matching funds and loans and to advocate on behalf of the District. The District is currently not well positioned, financially, to pursue new opportunities or solve existing issues.

- C. In addition to replacing aging infrastructure and strengthening our financial position, we must secure and protect the District's water supply. In 2012 we submitted a "Petition for Change" to the State Water Resources Control Board's Division of Water Rights – a process through which we intend to solidify the District's water rights to current and future water supplies. The Petition for Change, although largely a "paper study" as opposed to the traditional "brick and mortar" project, could easily take five years to complete and cost in excess of \$300,000.
- D. The California Department of Public Health has adopted stringent drinking water standards for hexavalent chromium (Cr6) of 10ppb. The District's annual average for Cr6 is 11.1ppb. We now know the cost required to comply with the forthcoming (Dec. 31, 2019) drinking water standard for hexavalent chromium. (Treatment \$2.5M Well \$1.2M)
- E. The District must find and secure a "new & approved" water source to address the meter moratorium. This is only a small fraction of the solution as the District then needs to drill a new well, install the treatment system, SCADA system, meet new security standards and build the infrastructure to deliver this new water source to the system to include a chlorine contact structure and booster pump facility.  
*(It is expected that this can be done in conjunction with meeting all State requirements for item D, the Chrome 6 requirements, if the new water source is below 10.0ppb.)*
- F. The Putah Creek underflow replenishment requirement by the State Water Board creates many issue for the community, environment and water basin. Several are the proliferation of non-native species that disadvantages the native species of frogs and the exportation of our valuable water resource from a water basin that is self-sufficient, self-reliant and sustainable; all within our own closed loop system. This water exportation is magnified during times of drought and sends a poor message to the public as the District pumps thousands of gallons into Putah Creek, simply to be sucked up by local farmers and never making the intended destination. Additional water must then be wasted down the creek to make up for this diversion of water further exasperation the issue.

## **Five-Year Vision**

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

## **Goals**

## ***Goal: Deliver High Quality Water and Wastewater Services***

### **1A. Secure and protect the water supply**

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

- Amend and expand water rights
  - Water Rights Petition for Change
  - Update analysis of future water demands
- Increase knowledge of watershed and factors impacting quantity and quality of water supply
  - Expand water quality monitoring program
  - Expand groundwater elevation monitoring program
  - Compile library of technical studies and associated documents
  - Evaluate risk of “emerging contaminants”
    - Hexavalent chromium
    - Endocrine disrupters
    - And now 1,2,3-Trichloropropane at 5 parts per trillion (ppt)
- Increase understanding of surface water – groundwater interactions within the Coyote Valley groundwater basin
- Promote stewardship of Coyote Valley Groundwater Basin
  - Monitor and participate in County land use planning activities
  - Support local watershed protection groups

### **1B. Maintain and enhance sewer infrastructure**

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

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



### **1C. Maintain and enhance water infrastructure**

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

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

### **1D. Enhance site security for all facilities and infrastructure**

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

### **1E. Evaluate flood control**

As a part of this strategic plan we will:

- Identify current level of flood protection provided by existing facilities
- Implement facilities maintenance program
- Develop dedicated source of funding  
The District has identified a potential opportunity to move the community forward through a public, private partnership to address flooding issues, storm culverts and ditch maintenance. Ultimately, it is staff's recommendation that Lake County Water Resources be the final responsible agency if a funding source can be agreed upon. This would save the sewer enterprise account thousands of dollars annually and bring the District into compliance with funding regulations.
  1. Lake County Water Resources has the expertise, finances and ability to place a property tax on the ballot to cover the expenses of maintaining the Putah Creek levee, storm basin & pump, culverts and ditches throughout Hidden Valley Lake. If passed, the Association and CSD would deed specific properties to Lake County Water Resources as they would have the revenue stream to maintain the facilities.
  2. Prior to a land transfer to Lake County Water Resources, and through the generous donation of a private land owner, the District would merge the existing storm basin and this new property (Portions of this land may be retained by the District which would require the land to be subdivided first) allowing Lake County Water Resources to remove the eastern basin

wall/levee so storm water could naturally flow by gravity to Putah Creek. This would reduce the need for the pump station and likely the flooding we have seen in recent months.

### ***Goal: Maintain Financial Stability***

We will maintain financial stability and equitable rates.

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

#### **2A. Update fiscal policies to promote financial stability**

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

- Develop reserve fund policies
- Fund depreciation

#### **2B. Adopt fixed asset management plan**

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

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

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

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

#### **2D. Ensure rates are equitable and promote financial stability**

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

#### **2E. Identify sustainable funding mechanism for flood control facilities**

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

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



## ***Goal: Expand Education and Outreach***

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

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

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

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

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

### **3B. Educate customers about resource conservation and pollution prevention**

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

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

### **3C. Expand customer service training for employees**

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

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

***Goal: Offer Innovative Services***

**4A. Leverage District resources to generate revenue**

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

- Expand solar power generation capacity
- Investigate the feasibility of wind power generation
- Investigate feasibility of providing facilities for the provision of internet services
- Investigate feasibility of converting sludge to marketable products
- Investigate feasibility of rainwater capture financing and installation
- Investigate feasibility of providing water/wastewater quality laboratory analysis services
- Provide expertise and intellectual capital to other organizations
  - Billing services
  - Consulting/contractor services
- Rent/lease heavy equipment
- It is now a viable option to install a hydro turbine at the base of the dam (Per Schneider Electric's evaluation & their grant knowledge) to offset operational costs of a well in that location. Grants are currently available which may provide 50 to 100% of the funding.

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

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

- Actively participate in the Westside Sacramento Integrated Regional Water

Management Plan group

- Promote and facilitate communication between water purveyors and wastewater service providers in the Upper Putah Creek drainage
- Cultivate relations with local, State and Federal elected officials

### ***Goal: Refine Governance and Administration***

#### **5A. Update governance procedures to promote efficiency and transparency**

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

#### **5B. Update administrative processes to enhance customer service**

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

#### **5C. Conduct customer satisfaction surveys**

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

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

- Maintain up-to-date job descriptions to reflect current and future staffing needs

- Provide competitive compensation to attract and retain staff
- Develop staff skills and capabilities that will enhance District's ability to provide services
- Provide training/cross-training and offer education reimbursements to facilitate development of staff skills and capabilities

**5E. Review organizational structure and staffing needs**

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

UNDER REVIEW

# Strategic Plan Updates

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

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

UNDER REVIEW



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

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

**Evaluators:** All Board Members

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

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

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

**Category A: Board Interactions**

**1. Builds Trust**

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

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

**Comments:**

- Click or tap here to enter text.

**2. Board Communications**

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

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

**Comments:**

- Click or tap here to enter text.

**3. Board Advocacy**

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

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

**Comments:**

- Click or tap here to enter text.

**4. Builds Consensus**

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

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

**Comments:**

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

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

**Category B: Leadership**

**5. Fiscal Acumen**

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

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

**Comments:**

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

**6. Builds External Relationships**

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

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

**Comments:**

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

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

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

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

**Comments:**

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

**8. Thinks Strategically**

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

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

**Comments:**

• Click or tap here to enter text.

**9. Acts with Integrity**

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

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

**Comments:**

• Click or tap here to enter text.

**10. Demonstrates Adaptability**

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

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

**Comments:**

• Click or tap here to enter text.

**11. Champions Change**

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

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

**Comments:**

• Click or tap here to enter text.



**12. Provides Direction**

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

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

**Comments:**

• Click or tap here to enter text.

**13. Leads Courageously**

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

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

**Comments:**

• Click or tap here to enter text.

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

**Category C: General Management**

**14. Fosters Teamwork**

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

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

**Comments:**

• Click or tap here to enter text.

**15. Workforce/Leadership Development**

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

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

**Comments:**

• Click or tap here to enter text.

**16. Drives for Results**

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

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

**Comments:**

• Click or tap here to enter text.

**17. Establishes Plans**

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

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

**Comments:**

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

**18. Staff Development/Organizational Design**

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

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

**Comments:**

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

**19. Manages Execution**

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

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

**Comments:**

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

**20. Speaks Effectively**

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

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

**Comments:**

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

**21. Collaborative Leader**

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

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

**Comments:**

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

**22. Develops Oneself**

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

Somewhat Effective:      Effective:      Very Effective:

Comments:

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

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

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

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

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

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

**Total Overall Points**

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

**19-22 = Exceeds Performance Expectations**

**14-18 = Meets Performance Expectations**

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

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

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

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

Goal #1: Click here to enter text.

How measured? Click here to enter text.

Completion date? Click here to enter a date.

Why important? Click here to enter text.

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

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

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

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

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

**Employee Name: Dennis White**

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

**Evaluator(s) Name(s)**

Click or tap here to enter text.

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

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*Dennis White, General Manager*

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*Jim Freeman, President of the Board*

**AGREEMENT FOR PERSONAL SERVICES**  
**between**  
**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT**  
**and**  
**DENNIS WHITE**

This AGREEMENT FOR PERSONAL SERVICES is made and entered into this 16th day of September 2020 (the "Effective Date") by and between the HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT, a California Special District formed under applicable provisions of the California Government Code section 60000, et seq. (hereinafter referred to as "District") and DENNIS WHITE, an individual to be employed by the District as General Manager (hereinafter referred to as "General Manager").

Recitals

The District's Board of Directors (the "Board") wishes to enter into an employment agreement with DENNIS WHITE to provide professional services as General Manager of the District.

NOW THEREFORE IT IS AGREED by the DISTRICT and DENNIS WHITE as follows:

**I. DUTIES:** The General Manager shall perform all duties, assume all obligations and constantly meet all qualifications of the office of General Manager as described in the specifications for said position, and as may be approved by the Board as of the Effective Date, and as such specifications may, from time to time, be amended by the Board. General Manager shall be subject to all pertinent provisions of the ordinances, resolutions, rules, regulations and all other lawful orders and directives of the Board and the District. Said duties and obligations shall be performed in an efficient and professional manner and in conformance with the standards generally prevailing for the performance of the duties and obligations pertaining to the position of similar managerial positions of public or private entities, including, but not limited to, Community Services Districts, in the State of California. Notwithstanding any other provision herein, General Manager shall serve at the pleasure of the Board and may be discharged at any time with or without cause, subject only to Section XI of this Agreement.

The General Manager shall perform essential functions and responsibilities and duties that shall include, but not be limited to, the following:

- Provide overall executive direction of day-to-day and long-term operations and activities of the District, organizing and assigning responsibilities, and directing and overseeing the management provided by subordinate managers.
- Provide general direction on the design, construction, operation, and maintenance of all planned or proposed District facilities and activities.
- Within guidelines established by the Board, direct the establishment of overall strategic plans, long-term goals, and objectives.
- Keep the Board of Directors advised of District activities and laws, issues, or problems that may affect District operations.
- Review and implement policies adopted by the Board and make appropriate recommendations to the Board.
- Represent the Board of Directors and the District in contacts with various federal, state, and local government agencies, community groups and businesses, and other professional organizations.



- Negotiate a variety of contracts and agreements on the District's behalf in accordance with Board policy, direction, or delegation.
- Oversee preparation and implementation of the annual District budget.
- Monitor and implement all personnel rules and regulations in accordance with applicable laws and regulations.
- Respond to and resolve difficult and sensitive customer inquiries and complaints.
- Maintain and improve professional proficiencies

**II. GENERAL MANAGER AND BOARD RESPONSIBILITIES:** The Board of Directors is the governing body of the District and retains the responsibility of formulating and adopting District policy. The General Manager has the primary responsibility for the implementation of District policy.

**III. PERSONNEL MATTERS:** The General Manager has the additional responsibility to hire, train, discipline, and discharge the District's employees, including administrative and supervisory staff to best serve the District. It is, however, understood and agreed that these responsibilities are specifically limited by the fact that the Board of Directors of the District must specifically approve the creation and authorization of positions, and the establishment and adjustment of pay scales for these positions. The General Manager retains the authority to promote or demote employees within their respective class of position and make salary adjustments consistent with previously Board approved authority for the position and any applicable labor agreement.

**IV. EFFECTIVE DATE AND TERM:** The initial term of this Agreement shall be for two (2) years from the Effective Date, beginning September 16, 2020 and terminating on September 15, 2022.

From and after the Effective Date, General Manager shall perform all duties, assume all obligations and constantly meet all qualifications of the office of General Manager as described in the specifications for said position and as may be approved by the Board as of the Effective Date, and as such specifications may, from time to time, be amended by the Board.

Subject to the District's right to terminate this Agreement and General Manager's employment at any time pursuant to Section XI of this Agreement, this Agreement shall automatically be renewed for subsequent one (1) year periods, unless the Board provides written notice to the General Manager no less than ninety (90) days prior to the expiration of the current term or an extended term that the Agreement will be terminated.

**V. COMPENSATION:** The General Manager is to be paid the annual sum of \$125,000 for fulfilling the duties described herein, accruing neither overtime nor compensatory time, prorated and payable in accordance with the District's standard payroll procedures, subject to the following adjustments:

- a. Each year, pursuant to Sections IX and X of this Agreement, the Board of Directors shall review the General Manager's performance and based upon performance of the duties and meeting or exceeding the agreed upon performance objectives determine if a merit-based salary or other salary and/or benefit increase, including any cost of living based increase, is warranted and act accordingly. Any such increases, including cost of living based increases, will be subject to a written amendment to this Agreement.


**VI. HOURS OF WORK:** The regular business hours of the District are 8:00 AM to 5:00 PM. It is recognized that the General Manager must devote a great deal of time outside the normal hours of business for the District, and to that end the General Manager shall be allowed to establish an appropriate work schedule. The schedule shall be appropriate to the needs of the District and shall allow General Manager to faithfully perform the assigned duties and responsibilities. General Manager shall maintain a continuous presence or means of



communication with District staff at all times, either in person or via telephone, cell phone, or e-mail. When unavailable, General Manager shall ensure that duties have been properly and appropriately delegated to qualified District staff. If District is unable to contact General Manager in a reasonable time for reasons beyond the General Manager's control such as on-duty or off-duty air travel, General Manager's presence in areas without cellular phone service, email access, international travel or other similar circumstances, General Manager's inability to maintain continuous availability shall not be considered a breach of this Agreement or grounds for termination for cause.

VII. BENEFITS: The General Manager shall be afforded the following benefits package:

General Manager shall receive and accrue the same group insurance, retirement, vacation, holiday, sick leave, and other benefits in accordance with District's personnel rules and regulations, as these may be amended from time to time, except as these benefits may be modified in this Section VII.

- a. The General Manager shall receive twenty (20) days of vacation annually, totaling one-hundred sixty (160) hours. The General Manager shall not be eligible to accrue greater than a maximum of four hundred and forty (440) vacation hours. The vacation provided herein shall not modify District retirement service time or other benefit categories as provided for in the District's personnel rules and regulations, as these may be amended from time to time.
- b. General Manager shall accrue sick leave at a rate of ninety-six (96) hours per year (3.69 days per pay period). The General Manager shall maintain any sick leave previously accrued as an employee of the District.
- c. General Manager shall receive twelve and one half (12.5) holiday days per year, totaling one hundred (100) hours.
- d. The General Manager shall continue to be enrolled in CalPERS retirement benefits at the ~~2.5%~~ <sup>3.5%</sup> @ 55 formula. 
- e. In lieu of reimbursement for personal vehicle mileage expenses or a monthly vehicle allowance, the General Manager shall be provided with an appropriate District-owned vehicle for use in the performance of official duties pursuant to this Agreement. For the convenience of the District, the General Manager shall have use of the vehicle for transit to and from the District so that the vehicle shall be available to attend meetings and other functions on the District's behalf at the District headquarters and elsewhere and to enable prompt response to emergencies or other circumstances requiring the General Manager's attention. The District shall own and insure the vehicle and be responsible for fuel and maintenance. Provision of a vehicle for use as described in this paragraph may be subject to applicable taxes pursuant to the Internal Revenue Code.
- f. In lieu of reimbursement for the use of a personal mobile telephone or similar device, the District shall provide a District-owned mobile telephone or similar device with an appropriate access plan to ensure General Manager's accessibility and availability pursuant to this Agreement.

VIII. GENERAL BUSINESS EXPENSES:

- a. Subject to prior approval of the specific dues, subscriptions and memberships by the Board of Directors, the District agrees to pay for professional dues and subscriptions of the General Manager as may be necessary for professional development, membership and participation in regional, state, and local associations, and organizations necessary and desirable for the General Manager's continued professional participation, growth, and advancement, and for the good of the District.
- b. Subject to the funds approved and available in the District's travel budget, the District agrees to pay for travel and subsistence expenses (alcoholic beverages excluded) of General Manager for professional and official travel, meetings, short courses, institutes, seminars and occasions to regional, state, and local governmental groups and committees in which General Manager serves as a member to adequately continue the professional development of General Manager and to pursue necessary official functions for the District.
- c. Subject to approved budget allocation, any additional expenses incurred while performing

District business, excluding mileage and mobile phone expenses, will be reimbursed in accordance with District policy.

- d. The District shall bear the full cost of any fidelity or other bonds required of the General Manager under any law or ordinance.

IX. PERFORMANCE OBJECTIVES: The General Manager shall meet annually with the Board by the anniversary of the Effective Date of this Agreement to identify the District's and General Manager's performance objectives for the following year. Said performance objectives shall be proposed by the General Manager in writing and submitted to the Board for approval. If the Board does not approve said performance objectives, they shall establish reasonable performance objectives following consultation with the General Manager. The performance objectives shall be consistent with Board policy and the duties and responsibilities set forth in this Agreement. The Board reserves the right to evaluate the General Manager's performance at any other time as it may, in its sole discretion, determine.

X. EVALUATION: The Board shall initially evaluate the performance of the General Manager at approximately six (6) months from appointment and, then again, on or before the first anniversary of the Effective Date of this Agreement, and annually thereafter. The evaluation shall be based on the duties and agreed upon performance objectives. In its discretion, the Board of Directors may, following the first annual evaluation pursuant to this Agreement and consistent with Section V.a., consider modification to the compensation or benefits provided herein.

Failure of the Board to complete the evaluation process shall not preclude the Board from giving notice of termination in accordance with the Termination section of this Agreement.

XI. TERMINATION AND DISMISSAL: The General Manager shall serve at the will and pleasure of the District Board of Directors and may be terminated at any time, with or without cause. Nothing in this Agreement shall be construed to prevent the District, in its sole discretion, from terminating this Agreement and the services of the General Manager. The following provisions shall apply to termination and dismissal:

- a. The Board of Directors shall have the right to discharge the General Manager and terminate this Agreement for cause in the event of:

(i) any willful breach of duty of this Agreement by the General Manager in the course of the employment;

(ii) the General Manager's habitual neglect of or failure to perform the duties as outlined in this Agreement;

(iii) conviction of a felony or a crime involving moral turpitude. In the event of the General Manager's termination for cause, the General Manager shall not be entitled to any severance pay or continuation of health benefits; or

(iv) the death of the General Manager.

- b. If the Board of Directors terminates the employment of the General Manager without cause, the District shall pay the General Manager severance pay in an amount equal to three (3) months of the monthly base salary specified in Section V of this Agreement and, pursuant to Section VII of this Agreement, as it may be modified from time to time pursuant to the Agreement or any subsequent amendment.

- c. This severance payment shall be made within thirty (30) days of the effective date of the termination and is subject to applicable withholding taxes.

The General Manager may terminate this Agreement at any time upon sixty (60) days written notice to the Board of Directors. In the event that the General Manager should exercise the



option to terminate this Agreement (resign from District employment), the General Manager shall not be entitled to any severance pay or continuation of health benefits, except as may apply in the event General Manager retires from the District.

This Section XI is intended to comply with Section 53260 et seq. of the California Government Code. Pursuant to California Government Code Section 53260, in no event shall General Manager receive a settlement that exceeds an amount equal to the monthly salary multiplied by the number of months remaining on the unexpired term of this Agreement or the monthly salary multiplied by eighteen (18), whichever is less.

Pursuant to California Government Code Section 53243.2, any lump sum severance payment or other non-contractual payments related to termination paid to General Manager under Section XI of this Agreement shall be fully reimbursed by General Manager to the District if General Manager is convicted of a crime involving an abuse of the office or position. For purposes of this Agreement, the phrase "abuse of the office or position" shall have the meaning set forth in Government Code Section 53243.4. This Agreement shall be subject to the provisions of Government Code sections 53243-53243.4 which require reimbursement to the District under circumstances stated therein.

This Agreement, the General Manager's employment, and the District's obligations to compensate the General Manager, excepting benefits which are specifically identified to continue into retirement, shall cease on the effective date of General Manager's termination.

Notwithstanding anything in this Agreement to the contrary, in the event of the General Manager's termination without cause, the severance pay and other benefits, including the option to retire, provided in this Agreement shall be the General Manager's sole remedy.

The District's most current personnel rules and regulations shall apply except for those express provisions outlined in this Agreement which shall supersede the District's personnel rules and regulations.

- XII. APPLICABLE LAW: This Agreement shall be constructed in accordance with and governed by the laws of the State of California. Should any provision of this Agreement be determined by a court of competent jurisdiction to be invalid, the remainder of this Agreement shall nevertheless be binding and effective.

Upon the expiration or termination of this Agreement, the General Manager shall not be entitled to any severance pay or continuation of health benefits, except those limited to the provision of COBRA benefits, except as otherwise provided for herein.

- XIII. ENTIRE AGREEMENT: This Agreement constitutes the entire Agreement between the District and the General Manager and supersedes all prior agreements respecting the same subject, provided however, that all practices as described in the District's personnel rules and regulations, as they now exist or may hereafter be amended shall apply to the General Manager, unless contrary to specific provisions of this Agreement.

Each party agrees and acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by any party, or any one acting on behalf of any party, which are not included herein and that any agreement, statement, or promise not contained in this Agreement shall not be valid or binding on either party.

- XIV. WAIVER OF RIGHTS: Any waiver at any time by either party hereto of its rights with respect to a breach or default, or any other matter arising in connection with this Agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.

- XV. REMEDIES NOT EXCLUSIVE: Except as otherwise provided herein, the use by either party of any remedies specified herein for the enforcement of this Agreement is not exclusive



IN WITNESS WHEREOF, the District and General Manager hereto have executed this Agreement as of the Effective Date.

D. White 9/15/2020  
Dennis White Date

[Signature] 9/15/2020  
James Lieberman, President, Board of Directors Date

ATTEST:

By: [Signature] 9/15/2020  
District Secretary Date