



**Hidden Valley Lake Community Services District
Finance Committee Meeting
June 11, 2024– 12:30 p.m.
19400 Hartmann Road, Hidden Valley Lake, Ca.**

- 1) CALL TO ORDER**
- 2) PLEDGE OF ALLEGIANCE**
- 3) ROLL CALL**
- 4) APPROVAL OF AGENDA**
- 5) DISCUSSION AND POSSIBLE RECOMMENDATION: Presentation: Medicare and Health Benefits**
- 6) DISCUSSION AND POSSIBLE RECOMMENDATION: Monthly Financials**
- 7) DISCUSSION AND POSSIBLE RECOMMENDATION: Projects Update**
- 8) DISCUSSION AND POSSIBLE RECOMMENDATION: Approval of the FY 2024-2025 Budget**
- 9) DISCUSSION AND POSSIBLE RECOMMENDATION: Authorization of the General Manager to Replace the 2005 Dodge Ram -Truck 8 and 2008 Dodge Ram – Truck 9**
- 10) DISCUSSION AND POSSIBLE RECOMMENDATION: Resolution 2024-06 BRCE CMI Contract Amendment**
- 11) PUBLIC COMMENT**
- 12) BOARD MEMBER COMMENT**
- 13) ADJOURN**

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

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.

Current Plan Costs vs. Medicare

Current Program	
Annual Billed Premium for Single - Gold PPO Plan Employer Cost	\$15,462
Annual Out-of-Pocket Costs for Employee	\$2,000
Medicare Option	
Medicare Part A Annual Cost	\$0
Medicare Part B Annual Cost (no IRMAA surcharge)	\$2,096
Estimated Medicare Supplement Plan G Annual Cost (75 yr old)	\$2,904
Medicare Annual Out-of-Pocket Medical Costs	\$240
Estimated Average Part D Prescription Plan Premium (no IRMAA surcharge)	\$360
Maximum Out-of-Pocket Rx Costs for Employee (2025 maximum)	<u>\$2,000</u>
Total Estimated Annual Cost to Employee leaving group plan for Medicare*	\$7,600
*Variables:	
1. Medicare Part B cost is based on income. Minimum cost is shown based on individual gross income of less than or equal to \$103,000 (Part B cost is \$174.70 per month). Part B costs can increase up to \$594 per month for incomes of >\$500k. These variable costs are called Income Related Monthly Adjustment Amount "IRMAA"	
2. Medicare Part D Rx plans also have an IRMAA ranging from \$0 for individual gross income of less than or equal to \$103,000 up to \$81 per month for incomes of >\$500k	
3. 2024 Part D Rx plans do not have an annual Out-of-Pocket maximum; but in 2025 they will and it will be \$2,000.	

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
01-1046	RAINBOW AGRICULTURAL SERV			N		FUND TOTAL FOR VENDOR	123.32
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,507.07
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	465.30
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	454.48
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	21,964.24
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,440.51
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	3,612.02
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	512.05
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	10,817.46
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	989.50
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	291.78
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	60.84
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	21,966.02
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	870.08
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	393.59
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	5.00
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	522.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	19.71
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	161.06
01-2788	GHD			N		FUND TOTAL FOR VENDOR	4,971.69
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	6,047.90
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	4,861.50
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	2,100.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,241.58
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	85.80

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	120.93
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	96.40
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	6,381.39
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,403.74
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	455.79
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	854.69
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	3,425.00
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	13.00
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	867.47
01-3021	DOMINIC HERNANDEZ			N		FUND TOTAL FOR VENDOR	114.53
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	374.16
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	54.27
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	58.48
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	20.77
01-3058	NATHAN REESE			N		FUND TOTAL FOR VENDOR	346.78
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	504.03
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	11,537.38
01-3093	LAKE COUNTY WASTE Solutio			N		FUND TOTAL FOR VENDOR	305.26
01-3099	RANCHO LANDSCAPE SUPPLY			N		FUND TOTAL FOR VENDOR	515.38
01-3109	MCCOMAS PAINTING AND DECO			N		FUND TOTAL FOR VENDOR	2,750.00
01-3110	HIDDEN GEMS AT YOUR SERVI			N		FUND TOTAL FOR VENDOR	2,464.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	792.56
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	3,360.70

*** FUND TOTALS ***

128,628.21

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	1,959.38
01-1046	RAINBOW AGRICULTURAL SERV			N		FUND TOTAL FOR VENDOR	123.31
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,530.85
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	220.26
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	454.48
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	21,964.22
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	6,482.14
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	583.39
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	512.04
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	10,912.69
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	989.50
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	272.73
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	58.66
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	21,966.01
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	870.07
01-2636	ACTION SANITARY, INC.			N		FUND TOTAL FOR VENDOR	150.15
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	393.59
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	5.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	1,994.01
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	161.06
01-2788	GHD			N		FUND TOTAL FOR VENDOR	21,096.77
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	7,415.00
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	3,751.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	2,100.00
01-2842	COASTLAND CIVIL ENGINEERI			N		FUND TOTAL FOR VENDOR	26,854.76

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
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,241.57
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,244.58
01-2880	MIDDLETOWN COPY & PRINT			N		FUND TOTAL FOR VENDOR	85.80
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	120.93
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	96.38
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,288.38
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,403.74
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	455.79
01-2982	FOSTER MORRISON CONSULTIN			N		FUND TOTAL FOR VENDOR	3,425.00
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	13.00
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	867.46
01-3021	DOMINIC HERNANDEZ			N		FUND TOTAL FOR VENDOR	114.52
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	374.16
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	54.27
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	58.48
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	20.77
01-3058	NATHAN REESE			N		FUND TOTAL FOR VENDOR	346.77
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	742.33
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	11,537.37
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	305.25
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	29,963.75
01-3096	C.V. LARSEN CO.			N		FUND TOTAL FOR VENDOR	306,405.56
01-3099	RANCHO LANDSCAPE SUPPLY			N		FUND TOTAL FOR VENDOR	515.37
01-3102	CHRISTOPER V. LARSEN			N		FUND TOTAL FOR VENDOR	16,126.61
01-3103	MIDDLETOWN RANCHERIA			N		FUND TOTAL FOR VENDOR	4,818.22
01-3108	ALPHA CM, INC			N		FUND TOTAL FOR VENDOR	34,986.00

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
01-3109	MCCOMAS PAINTING AND DECO			N	FUND TOTAL FOR VENDOR	2,750.00
01-3110	HIDDEN GEMS AT YOUR SERVI			N	FUND TOTAL FOR VENDOR	616.00
01-3112	SCC ELECTRIC, INC			N	FUND TOTAL FOR VENDOR	25,531.25
01-3113	DUSTRON INC, DBA CARSON M			N	FUND TOTAL FOR VENDOR	29,680.00
01-8	AT&T			N	FUND TOTAL FOR VENDOR	792.55
01-9	PACIFIC GAS & ELECTRIC CO			N	FUND TOTAL FOR VENDOR	15,663.40
*** FUND TOTALS ***						626,793.33

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2893	U.S. BANK			N		FUND TOTAL FOR VENDOR	2,289.80
*** FUND TOTALS ***							2,289.80
*** REPORT TOTALS ***			757,711.34				757,711.34

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	455.79
120 2088	SURVIVOR BENEFITS - PERS	20.15
120 2090	PERS PAYABLE	4,821.74
120 2091	FIT PAYABLE	4,476.81
120 2092	CIT PAYABLE	1,730.09
120 2093	SOCIAL SECURITY PAYABLE	15.50
120 2094	MEDICARE PAYABLE	966.27
120 2095	S D I PAYABLE	732.96
120 2099	DEFERRED COMP - 457 PLAN	2,100.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,696.93
120 5-00-5060	GASOLINE, OIL & FUEL	1,241.58
120 5-00-5061	VEHICLE MAINT	2,322.18
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	264.44
120 5-00-5092	POSTAGE & SHIPPING	716.68
120 5-00-5122	ENGINEERING SERVICES	4,971.69
120 5-00-5123	OTHER PROFESSIONAL SERVICES	3,438.00
120 5-00-5130	PRINTING & PUBLICATION	817.14
120 5-00-5145	EQUIPMENT RENTAL	374.16
120 5-00-5148	OPERATING SUPPLIES	9,891.04
120 5-00-5150	REPAIR & REPLACE	5,477.10
120 5-00-5155	MAINT BLDG & GROUNDS	331.29
120 5-00-5156	CUSTODIAL SERVICES	2,464.00
120 5-00-5191	TELEPHONE	2,213.52
120 5-00-5192	ELECTRICITY	3,360.70
120 5-00-5193	OTHER UTILITIES	305.26
120 5-00-5194	IT SERVICES	22,459.02
120 5-00-5195	ENV/MONITORING	4,861.50
120 5-00-5311	EQUIPMENT - OFFICE	919.84
120 5-00-5315	SAFETY EQUIPMENT	1,447.17

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 5-10-5010	SALARIES & WAGES	494.10
120 5-10-5020	EMPLOYEE BENEFITS	7,906.44
120 5-10-5021	RETIREMENT BENEFITS	3,336.70
120 5-10-5090	OFFICE SUPPLIES	559.22
120 5-10-5170	TRAVEL MILEAGE	622.90
120 5-10-5175	EDUCATION / SEMINARS	267.50
120 5-10-5179	ADM MISC EXPENSES	213.69
120 5-30-5010	SALARIES & WAGES	468.68
120 5-30-5020	EMPLOYEE BENEFITS	8,690.63
120 5-30-5021	RETIREMENT BENEFITS	2,638.87
120 5-30-5090	OFFICE SUPPLIES	144.85
120 5-30-5170	TRAVEL MILEAGE	1,873.18
120 5-30-5175	EDUCATION / SEMINARS	575.00
120 5-40-5010	DIRECTORS COMPENSATION	19.15
120 5-40-5020	DIRECTOR BENEFITS	5.75
120 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
120 5-70-7202	DISASTER MITIGATION	11,537.38
	** FUND TOTAL **	128,628.21
130 1052	ACCTS REC WATER USE	968.23
130 2075	AFLAC	455.79
130 2088	SURVIVOR BENEFITS - PERS	20.77
130 2090	PERS PAYABLE	4,869.41
130 2091	FIT PAYABLE	4,496.88
130 2092	CIT PAYABLE	1,745.51
130 2093	SOCIAL SECURITY PAYABLE	15.50
130 2094	MEDICARE PAYABLE	977.21
130 2095	S D I PAYABLE	741.35
130 2099	DEFERRED COMP - PLAN 457 PAYAB	2,100.00
130 5-00-5025	RETIREE HEALTH BENEFITS	1,696.92
130 5-00-5060	GASOLINE, OIL & FUEL	1,241.57
130 5-00-5061	VEHICLE MAINT	2,322.16
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	264.42
130 5-00-5092	POSTAGE & SHIPPING	716.68
130 5-00-5122	ENGINEERING SERVICES	2,185.25
130 5-00-5123	OTHER PROFESSIONAL SERVICES	3,438.00
130 5-00-5130	PRINTING & PUBLICATION	572.10
130 5-00-5145	EQUIPMENT RENTAL	524.31
130 5-00-5148	OPERATING SUPPLIES	1,288.38
130 5-00-5150	REPAIR & REPLACE	35,497.52
130 5-00-5155	MAINT BLDG & GROUNDS	244.43
130 5-00-5156	CUSTODIAL SERVICES	616.00
130 5-00-5180	UNCOLLECTABLE ACCOUNTS	991.15
130 5-00-5191	TELEPHONE	2,213.48
130 5-00-5192	ELECTRICITY	15,663.40
130 5-00-5193	OTHER UTILITIES	305.25
130 5-00-5194	IT SERVICES	24,703.59

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	3,751.00
130 5-00-5311	EQUIPMENT - OFFICE	919.84
130 5-00-5315	SAFETY EQUIPMENT	1,447.17
130 5-00-5505	WATER CONSERVATION	226.33
130 5-10-5010	SALARIES & WAGES	494.02
130 5-10-5020	EMPLOYEE BENEFITS	7,906.39
130 5-10-5021	RETIREMENT BENEFITS	3,336.65
130 5-10-5090	OFFICE SUPPLIES	559.16
130 5-10-5170	TRAVEL MILEAGE	622.88
130 5-10-5175	EDUCATION / SEMINARS	267.50
130 5-10-5179	ADM MISC EXPENSES	213.68
130 5-30-5010	SALARIES & WAGES	479.43
130 5-30-5020	EMPLOYEE BENEFITS	8,690.63
130 5-30-5021	RETIREMENT BENEFITS	2,685.86
130 5-30-5090	OFFICE SUPPLIES	383.21
130 5-30-5170	TRAVEL MILEAGE	1,873.15
130 5-30-5175	EDUCATION / SEMINARS	575.00
130 5-40-5010	DIRECTORS COMPENSATION	19.10
130 5-40-5020	DIRECTOR BENEFITS	5.75
130 5-40-5030	DIRECTOR HEALTH BENEFITS	4,381.62
130 5-70-7202	DISASTER MITIGATION	11,537.37
130 5-70-7204	RELIABLE WATER SUPPLY	465,542.33
	** FUND TOTAL **	626,793.33
215 5-00-5123	OTHER PROFESSIONAL SERVICES	2,289.80
	** FUND TOTAL **	2,289.80

** TOTAL **

757,711.34

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

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PAID ITEMS DATES : 5/01/2024 THRU 5/31/2024 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999
=====

PRINT OPTIONS

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,381,939.00</u>	<u>172,742.37</u>	<u>2,070,986.50</u>	<u>310,952.50</u>	<u>86.95</u>
TOTAL REVENUES	<u>2,381,939.00</u>	<u>172,742.37</u>	<u>2,070,986.50</u>	<u>310,952.50</u>	<u>86.95</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,146,098.00	70,907.28	1,048,278.11	97,819.89	91.46
ADMINISTRATION	456,334.00	47,472.68	408,938.75	47,395.25	89.61
FIELD	488,235.00	46,712.85	453,927.91	34,307.09	92.97
DIRECTORS	52,772.00	4,475.24	43,510.45	9,261.55	82.45
CAPITAL PROJECTS & EQUIP	<u>238,500.00</u>	<u>11,537.38</u>	<u>56,564.76</u>	<u>181,935.24</u>	<u>23.72</u>
TOTAL EXPENDITURES	<u>2,381,939.00</u>	<u>181,105.43</u>	<u>2,011,219.98</u>	<u>370,719.02</u>	<u>84.44</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(8,363.06)	59,766.52	(59,766.52)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	100.00	200.00	800.00	20.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	7,181.00	0.00	8,206.20 (	1,025.20)	114.28
120-4050 SALES OF RECLAIMED WATER	168,451.00	3,773.32	130,233.96	38,217.04	77.31
120-4111 COMM SEWER USE	85,538.00	5,693.97	73,975.64	11,562.36	86.48
120-4112 GOV'T SEWER USE	1,200.00	117.47	1,283.84 (	83.84)	106.99
120-4116 SEWER USE CHARGES	1,913,136.00	159,247.30	1,758,559.48	154,576.52	91.92
120-4210 LATE FEE	25,000.00	3,379.72	38,321.68 (	13,321.68)	153.29
120-4300 MISC INCOME	500.00	0.00	92.79	407.21	18.56
120-4310 OTHER INCOME	2,000.00	430.59	13,564.54 (	11,564.54)	678.23
120-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	0.00
120-4325 GRANTS	0.00	0.00	41,062.15 (	41,062.15)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,200.00	0.00	4,736.22 (	3,536.22)	394.69
120-4580 TRANSFERS IN	176,733.00	0.00	0.00	176,733.00	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	750.00 (750.00)	0.00
TOTAL REVENUES	2,381,939.00	172,742.37	2,070,986.50	310,952.50	86.95
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

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	18,613.33	0.00	18,613.33	0.00	100.00
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.46	8,654.81	9,878.19	46.70
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,241.58	15,349.29	14,650.71	51.16
120-5-00-5061 VEHICLE MAINT	26,415.00	2,322.18	30,196.75 (	3,781.75)	114.32
120-5-00-5062 TAXES & LIC	800.00	0.00	326.88	473.12	40.86
120-5-00-5074 INSURANCE	132,675.72	0.00	132,675.72	0.00	100.00
120-5-00-5075 BANK FEES	35,000.00	2,183.59	25,689.68	9,310.32	73.40
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	13,000.95	264.44	16,235.84 (	3,234.89)	124.88
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	716.00	8,024.17	975.83	89.16
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	0.00	21,483.16 (	1,483.16)	107.42
120-5-00-5122 ENGINEERING SERVICES	75,000.00	4,971.69	42,573.29	32,426.71	56.76
120-5-00-5123 OTHER PROFESSIONAL SERVICE	2,910.00	3,438.00	7,369.04 (	4,459.04)	253.23
120-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	817.14	6,062.37	1,937.63	75.78
120-5-00-5135 NEWSLETTER	1,000.00	0.00	455.00	545.00	45.50
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	374.16	4,184.80	2,315.20	64.38
120-5-00-5148 OPERATING SUPPLIES	85,000.00	9,891.04	73,870.73	11,129.27	86.91
120-5-00-5150 REPAIR & REPLACE	183,800.00	5,476.70	203,552.98 (	19,752.98)	110.75
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	331.29	10,741.23	1,258.77	89.51
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	2,464.00	14,318.54	3,181.46	81.82
120-5-00-5157 SECURITY	1,000.00	0.00	882.00	118.00	88.20
120-5-00-5160 SLUDGE DISPOSAL	42,000.00	0.00	37,259.74	4,740.26	88.71
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	2,213.52	18,604.90 (	604.90)	103.36
120-5-00-5192 ELECTRICITY	155,000.00	3,360.70	140,929.07	14,070.93	90.92
120-5-00-5193 OTHER UTILITIES	3,500.00	305.26	2,997.79	502.21	85.65
120-5-00-5194 IT SERVICES	35,000.00	22,459.02	37,293.19 (	2,293.19)	106.55
120-5-00-5195 ENV/MONITORING	50,000.00	4,861.50	48,274.25	1,725.75	96.55
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	26,000.00	0.00	25,885.00	115.00	99.56
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	919.84	1,562.80 (	362.80)	130.23
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	1,447.17	5,307.86 (	1,807.86)	151.65
120-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	164.00	86.00	65.60
120-5-00-5580 TRANSFERS OUT	32,200.00	0.00	32,157.50	42.50	99.87

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00 (	150.00)	150.00	0.00
TOTAL NON-DEPARTMENTAL	1,146,098.00	70,907.28	1,048,278.11	97,819.89	91.46

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	290,119.00	34,566.23	264,232.09	25,886.91	91.08
120-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,906.44	76,707.19	13,962.81	84.60
120-5-10-5021 RETIREMENT BENEFITS	60,245.00	3,336.70	56,481.31	3,763.69	93.75
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	559.22	3,299.12	700.88	82.48
120-5-10-5170 TRAVEL MILEAGE	5,000.00	622.90	5,492.44 (	492.44)	109.85
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	267.50	1,424.12	3,575.88	28.48
120-5-10-5179 ADM MISC EXPENSES	800.00	213.69	1,302.48 (	502.48)	162.81
TOTAL ADMINISTRATION	456,334.00	47,472.68	408,938.75	47,395.25	89.61

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	282,584.00	32,790.32	285,584.67 (	3,000.67)	101.06
120-5-30-5020 EMPLOYEE BENEFITS	135,264.00	8,690.63	103,275.84	31,988.16	76.35
120-5-30-5021 RETIREMENT BENEFITS	56,387.00	2,638.87	55,611.94	775.06	98.63
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	2,212.78	287.22	88.51
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	519.40	980.60	34.63
120-5-30-5090 OFFICE SUPPLIES	1,000.00	144.85	813.43	186.57	81.34
120-5-30-5170 TRAVEL MILEAGE	5,000.00	1,873.18	4,053.91	946.09	81.08
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	575.00	1,855.94	2,144.06	46.40
TOTAL FIELD	488,235.00	46,712.85	453,927.91	34,307.09	92.97

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.15	2,960.65	39.35	98.69
120-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	63.25	166.75	27.50
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,200.34	39,571.05	4,670.95	89.44
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	915.50 (	715.50)	457.75
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	52,772.00	4,475.24	43,510.45	9,261.55	82.45

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

120-SEWER ENTERPRISE FUND
CAPITAL PROJECTS & EQUIP
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	12,118.66	12,881.34	48.47
120-5-70-7202 DISASTER MITIGATION	183,500.00	11,537.38	44,446.10	139,053.90	24.22
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	30,000.00	0.00	0.00	30,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	238,500.00	11,537.38	56,564.76	181,935.24	23.72
TOTAL EXPENDITURES	2,381,939.00	181,105.43	2,011,219.98	370,719.02	84.44
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(8,363.06)	59,766.52	(59,766.52)	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

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>7,094,235.00</u>	<u>1,144,773.42</u>	<u>5,949,597.84</u>	<u>1,144,637.16</u>	<u>83.87</u>
TOTAL REVENUES	<u>7,094,235.00</u>	<u>1,144,773.42</u>	<u>5,949,597.84</u>	<u>1,144,637.16</u>	<u>83.87</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,112,556.00	102,162.40	2,239,362.88	(126,806.88)	106.00
ADMINISTRATION	455,534.00	47,472.45	409,199.31	46,334.69	89.83
FIELD	487,535.00	47,749.80	425,238.00	62,297.00	87.22
DIRECTORS	54,172.00	4,475.18	44,324.77	9,847.23	81.82
CAPITAL PROJECTS & EQUIP	<u>6,241,012.00</u>	<u>477,040.81</u>	<u>2,086,869.30</u>	<u>4,154,142.70</u>	<u>33.44</u>
TOTAL EXPENDITURES	<u>9,350,809.00</u>	<u>678,900.64</u>	<u>5,204,994.26</u>	<u>4,145,814.74</u>	<u>55.66</u>
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	465,872.78	744,603.58	(3,001,177.58)	33.00-

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	1,150.00	15,915.00 (	3,915.00)	132.63
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	1,645.00	0.00	1,966.00 (	321.00)	119.51
130-4040 LIEN RECORDING FEES	1,200.00	1,391.04	3,098.04 (	1,898.04)	258.17
130-4045 AVAILABILITY FEES	28,000.00	0.00	32,704.80 (	4,704.80)	116.80
130-4110 COMM WATER USE	142,776.00	7,919.30	105,581.80	37,194.20	73.95
130-4111 BULK WATER SALES	32,000.00	0.00	72,064.23 (	40,064.23)	225.20
130-4112 GOV'T WATER USE	6,500.00	666.28	7,863.85 (	1,363.85)	120.98
130-4115 WATER USE	2,865,024.00	250,841.40	2,696,924.43	168,099.57	94.13
130-4210 LATE FEE	57,000.00	4,901.51	60,847.17 (	3,847.17)	106.75
130-4215 RETURNED CHECK FEE	1,000.00	50.00	1,200.00 (	200.00)	120.00
130-4300 MISC INCOME	1,500.00	0.00	292.12	1,207.88	19.47
130-4310 OTHER INCOME	100.00	598.89	13,313.97 (	13,213.97)	3,313.97
130-4320 FEMA/CalOES GRANTS	2,689,985.00	0.00	820,192.23	1,869,792.77	30.49
130-4325 GRANTS	413,689.00	72,255.00	89,089.11	324,599.89	21.54
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	3,240.00 (	3,240.00)	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,816.00	0.00	6,580.09 (	4,764.09)	362.34
130-4580 TRANSFER IN	840,000.00	805,000.00	2,017,975.00 (	1,177,975.00)	240.24
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	750.00 (	750.00)	0.00
TOTAL REVENUES	7,094,235.00	1,144,773.42	5,949,597.84	1,144,637.16	83.87

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	18,613.34	0.00	18,613.34	0.00	100.00
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.45	8,654.71	9,878.29	46.70
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,241.57	15,319.24	14,680.76	51.06
130-5-00-5061 VEHICLE MAINT	25,000.00	2,322.16	29,221.45 (	4,221.45)	116.89
130-5-00-5062 TAXES & LIC	1,200.00	0.00	326.88	873.12	27.24
130-5-00-5074 INSURANCE	132,675.71	0.00	132,675.71	0.00	100.00
130-5-00-5075 BANK FEES	35,000.00	2,183.58	25,623.69	9,376.31	73.21
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000.00	264.42	34,895.77 (	2,895.77)	109.05
130-5-00-5092 POSTAGE & SHIPPING	8,500.00	716.00	8,240.48	259.52	96.95
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	30,000.00	0.00	24,687.98	5,312.02	82.29
130-5-00-5122 ENGINEERING SERVICES	100,000.00	2,185.25	3,089.62	96,910.38	3.09
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	3,438.00	29,388.78 (	4,388.78)	117.56
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	694.59	14,305.41	4.63
130-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	572.10	5,929.98	1,570.02	79.07
130-5-00-5135 NEWSLETTER	1,200.00	0.00	292.50	907.50	24.38
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	524.31	7,835.17	27,164.83	22.39
130-5-00-5148 OPERATING SUPPLIES	7,500.00	1,288.38	7,383.99	116.01	98.45
130-5-00-5150 REPAIR & REPLACE	182,470.95	35,496.54	187,902.64 (	5,431.69)	102.98
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	244.43	8,189.59	6,810.41	54.60
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	616.00	6,312.34 (	1,312.34)	126.25
130-5-00-5157 SECURITY	5,000.00	0.00	456.00	4,544.00	9.12
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	991.15	991.15 (	991.15)	0.00
130-5-00-5191 TELEPHONE	17,000.00	2,213.48	18,272.95 (	1,272.95)	107.49
130-5-00-5192 ELECTRICITY	220,000.00	15,663.40	207,376.43	12,623.57	94.26
130-5-00-5193 OTHER UTILITIES	3,600.00	305.25	2,997.72	602.28	83.27
130-5-00-5194 IT SERVICES	62,000.00	24,703.59	58,119.46	3,880.54	93.74
130-5-00-5195 ENV/MONITORING	20,000.00	3,751.00	13,655.24	6,344.76	68.28
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	9,678.72	30,321.28	24.20
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	919.84	1,562.76 (	562.76)	156.28
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	1,447.17	5,307.79 (	307.79)	106.16
130-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	3.43
130-5-00-5505 WATER CONSERVATION	5,000.00	226.33	5,219.11 (	219.11)	104.38
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240.00	0.00	3,240.00	0.00	100.00
130-5-00-5545 RECORDING FEES	250.00	0.00	214.00	36.00	85.60
130-5-00-5580 TRANSFERS OUT	972,273.00	0.00	1,350,260.70 (	377,987.70)	138.88

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,112,556.00	102,162.40	2,239,362.88 (	126,806.88)	106.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	290,119.00	34,566.19	264,232.27	25,886.73	91.08
130-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,906.39	76,706.83	13,963.17	84.60
130-5-10-5021 RETIREMENT BENEFITS	60,245.00	3,336.65	56,480.89	3,764.11	93.75
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	559.16	3,197.58	802.42	79.94
130-5-10-5170 TRAVEL MILEAGE	5,000.00	622.88	5,512.17 (	512.17)	110.24
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	267.50	1,767.11	2,732.89	39.27
130-5-10-5179 ADM MISC EXPENSES	800.00	213.68	1,302.46 (	502.46)	162.81
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	455,534.00	47,472.45	409,199.31	46,334.69	89.83

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	282,584.00	33,541.95	259,502.97	23,081.03	91.83
130-5-30-5020 EMPLOYEE BENEFITS	135,264.00	8,690.63	103,178.80	32,085.20	76.28
130-5-30-5021 RETIREMENT BENEFITS	56,387.00	2,685.86	51,878.12	4,508.88	92.00
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	2,212.74	287.26	88.51
130-5-30-5063 CERTIFICATIONS	800.00	0.00	120.00	680.00	15.00
130-5-30-5090 OFFICE SUPPLIES	1,000.00	383.21	1,153.03 (	153.03)	115.30
130-5-30-5170 TRAVEL MILEAGE	5,000.00	1,873.15	4,636.41	363.59	92.73
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	575.00	2,555.93	1,444.07	63.90
TOTAL FIELD	487,535.00	47,749.80	425,238.00	62,297.00	87.22

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	269.10	2,960.10	39.90	98.67
130-5-40-5020 DIRECTOR BENEFITS	230.00	5.75	63.25	166.75	27.50
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,200.33	39,570.93	4,671.07	89.44
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	915.49 (	715.49)	457.75
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	815.00	685.00	54.33
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	54,172.00	4,475.18	44,324.77	9,847.23	81.82

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	23,500.00	11,537.37	44,446.07 (	20,946.07)	189.13
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512.00	465,503.44	2,042,423.23	4,175,088.77	32.85
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	6,241,012.00	477,040.81	2,086,869.30	4,154,142.70	33.44
TOTAL EXPENDITURES	9,350,809.00	678,900.64	5,204,994.26	4,145,814.74	55.66
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	465,872.78	744,603.58	(3,001,177.58)	33.00-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>298,981.00</u>	<u>0.00</u>	<u>252,365.01</u>	<u>46,615.99</u>	<u>84.41</u>
TOTAL REVENUES	<u>298,981.00</u>	<u>0.00</u>	<u>252,365.01</u>	<u>46,615.99</u>	<u>84.41</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>298,981.00</u>	<u>2,289.80</u>	<u>295,859.21</u>	<u>3,121.79</u>	<u>98.96</u>
TOTAL EXPENDITURES	<u>298,981.00</u>	<u>2,289.80</u>	<u>295,859.21</u>	<u>3,121.79</u>	<u>98.96</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(2,289.80)	(43,494.20)	43,494.20	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	0.00	157,487.70	118,012.30	57.16
215-4540 DELINQUENT ASSESSMENTS	9,000.00	0.00	32,641.16 (	23,641.16)	362.68
215-4541 DELINQ PENALTY & INTEREST	7,000.00	0.00	51,813.30 (	44,813.30)	740.19
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	4,281.00	0.00	10,422.85 (	6,141.85)	243.47
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	298,981.00	0.00	252,365.01	46,615.99	84.41
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	2,289.80	10,016.21 (	376.21)	103.90
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	76,341.00	0.00	79,843.00 (	3,502.00)	104.59
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	206,000.00	7,000.00	96.71
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	298,981.00	2,289.80	295,859.21	3,121.79	98.96
TOTAL EXPENDITURES	298,981.00	2,289.80	295,859.21	3,121.79	98.96
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	2,289.80) (	43,494.20)	43,494.20	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

218-CIEDEB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>169,721.00</u>	<u>0.00</u>	<u>171,833.30</u>	<u>(2,112.30)</u>	<u>101.24</u>
TOTAL REVENUES	<u>169,721.00</u>	<u>0.00</u>	<u>171,833.30</u>	<u>(2,112.30)</u>	<u>101.24</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	2,112.37	(2,112.37)	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	36,548.00	0.00	36,548.00	0.00	100.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	900.00	0.00	5,823.46 (	4,923.46)	647.05
218-4580 TRANSFERS IN	132,273.00	0.00	129,461.84	2,811.16	97.87
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	169,721.00	0.00	171,833.30 (	2,112.30)	101.24
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	43,970.00	0.00	43,970.18 (	0.18)	100.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,791.00	0.00	3,790.53	0.47	99.99
218-5-00-5599 PRINCIPAL PMT	121,960.00	0.00	121,960.22 (	0.22)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	169,721.00	0.00	169,720.93	0.07	100.00
TOTAL EXPENDITURES	169,721.00	0.00	169,720.93	0.07	100.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	2,112.37 (	2,112.37)	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

219-USDA SOLAR LOAN
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,158.00</u>	<u>0.00</u>	<u>32,197.29</u>	(<u>39.29</u>)	<u>100.12</u>
TOTAL REVENUES	<u>32,158.00</u>	<u>0.00</u>	<u>32,197.29</u>	(<u>39.29</u>)	<u>100.12</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	39.79	(39.79)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.00	39.79 (	14.79)	159.16
219-4580 TRANSFERS IN	32,133.00	0.00	32,157.50 (	24.50)	100.08
TOTAL REVENUES	32,158.00	0.00	32,197.29 (	39.29)	100.12
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

219-USDA SOLAR LOAN
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,658.00	0.00	13,657.50	0.50	100.00
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,500.00	0.00	18,500.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,158.00	0.00	32,157.50	0.50	100.00
TOTAL EXPENDITURES	32,158.00	0.00	32,157.50	0.50	100.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	39.79 (	39.79)	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

223-WATER BOND 2023A
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>62,421.88</u>	<u>0.00</u>	<u>92,002.13</u>	<u>(29,580.25)</u>	<u>147.39</u>
TOTAL REVENUES	<u>62,421.88</u>	<u>0.00</u>	<u>92,002.13</u>	<u>(29,580.25)</u>	<u>147.39</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,756,671.88</u>	<u>0.00</u>	<u>1,247,449.13</u>	<u>509,222.75</u>	<u>71.01</u>
TOTAL EXPENDITURES	<u>1,756,671.88</u>	<u>0.00</u>	<u>1,247,449.13</u>	<u>509,222.75</u>	<u>71.01</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>(1,694,250.00)</u>	<u>0.00</u>	<u>(1,155,447.00)</u>	<u>(538,803.00)</u>	<u>68.20</u>

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

223-WATER BOND 2023A
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-4525 PRO-RATA BOND PAYMENT FEE	0.00	0.00	0.00	0.00	0.00
223-4550 INTEREST INCOME	10,000.00	0.00	39,580.25 (	29,580.25)	395.80
223-4580 TRANSFER IN	52,421.88	0.00	52,421.88	0.00	100.00
TOTAL REVENUES	62,421.88	0.00	92,002.13 (	29,580.25)	147.39
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2024

223-WATER BOND 2023A

NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
223-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
223-5-00-5522 INTEREST ON LONG-TERM DEBT	52,421.88	0.00	52,421.88	0.00	100.00
223-5-00-5580 TRANSFER OUT	1,500,000.00	0.00	994,874.00	505,126.00	66.32
223-5-00-5590 COST OF ISSUANCE	204,250.00	0.00	200,153.25	4,096.75	97.99
223-5-00-5599 PRINCIPAL PMT	0.00	0.00	0.00	0.00	0.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,756,671.88	0.00	1,247,449.13	509,222.75	71.01
TOTAL EXPENDITURES	1,756,671.88	0.00	1,247,449.13	509,222.75	71.01
REVENUES OVER/(UNDER) EXPENDITURES	(1,694,250.00)	0.00	(1,155,447.00)	(538,803.00)	68.20

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of May 30, 2024
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee Sewer	Bond Trustee Water	CERBT	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	US Bank 1212	CalPERS CERBT Q1 1135	
Financial Activity of Cash/Investment Accounts in General Ledger [1]							
Beginning Balances	\$ 611,137	\$ 3,982,120	\$ 657,387	\$ 149,205	\$ 3,826,597	\$ 27,168	\$ 9,253,614
Cash Receipts							
Utility Billing Deposits	\$ 475,407	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 202	\$ 7,024	\$ 584	\$ 14,961	\$ 27,185	
Total Cash Receipts	\$ 475,407	\$ 202	\$ 7,024	\$ 149,789	\$ 3,841,558	\$ 54,353	
Cash Disbursements							
Accounts Payable Checks issued	\$ 696,742	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 60,929	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 103,191	\$ -	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,367	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 865,230	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Between Accounts							
Transfers In	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ 805,000	\$ -	\$ -	\$ -	\$ -	
Total Transfers Between Accounts	\$ 805,000	\$ 805,000	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 1,026,314	\$ 3,177,323	\$ 664,411	\$ 149,789	\$ 3,841,558	\$ 54,353	\$ 8,913,748
Financial Institution Ending Balances	\$ 1,136,835	\$ 3,177,323	\$ 664,411	\$ 149,789	\$ 3,841,558	\$ 54,353	\$ 9,024,268

Ending Balances General Ledger Distribution by District Funds [2]							
100 Operating	-	-	-	-	-	-	-
120 Wastewater Operating	291,789	16,390	76,746	-	-	27,176	412,101
130 Water Operating	720,081	92,067	114,373	-	-	27,176	953,698
215 2016 Sewer Refinancing Bond	(4,229)	347,349	100,889	149,789	-	-	593,798
218 2002 CIEDB Loan	9,137	64,796	21,394	-	-	-	95,328
219 2012 USDA Solar COP	-	8,386	935	-	-	-	9,321
223 2023 Water Revenue Bond	-	-	-	-	3,841,558	-	3,841,558
313 Wastewater Operating Reserve	9,537	154,478	62,516	-	-	-	226,531
314 Wastewater CIP	-	485,714	101,082	-	-	-	586,797
319 2012 USDA Solar COP Reserve	-	31,395	-	-	-	-	31,395
320 Water CIP	-	1,796,439	-	-	-	-	1,796,439
325 Water Operating Reserve	-	180,308	-	-	-	-	180,308
350 2002 CIEDB Loan Reserve	-	-	186,476	-	-	-	186,476
Total Ending Balances in General Ledger	\$ 1,026,314	\$ 3,177,323	\$ 664,411	\$ 149,789	\$ 3,841,558	\$ 54,353	\$ 8,913,748

[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, US Bank is the Bond Trustee for the the 2016 Refunding and 2023 Water Bond and CalPers holds the CERBT Trust >>>>>>. 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: 5/01/2024 THRU 5/31/2024
 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	5/03/2024	BANK-DRAFT	001008	AFLAC	303.86CR	CLEARED	A	5/06/2024
1010	5/03/2024	BANK-DRAFT	001009	CALIFORNIA PUBLIC EMPLOYEES RE	7,090.77CR	CLEARED	A	5/06/2024
1010	5/03/2024	BANK-DRAFT	001010	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	5/03/2024
1010	5/03/2024	BANK-DRAFT	001011	STATE OF CALIFORNIA EDD	1,626.61CR	CLEARED	A	5/03/2024
1010	5/03/2024	BANK-DRAFT	001012	US DEPARTMENT OF THE TREASURY	4,264.16CR	CLEARED	A	5/03/2024
1010	5/17/2024	BANK-DRAFT	001013	AFLAC	303.86CR	CLEARED	A	6/03/2024
1010	5/17/2024	BANK-DRAFT	001014	CALIFORNIA PUBLIC EMPLOYEES RE	7,374.37CR	CLEARED	A	5/20/2024
1010	5/17/2024	BANK-DRAFT	001015	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	5/17/2024
1010	5/17/2024	BANK-DRAFT	001016	STATE OF CALIFORNIA EDD	1,742.07CR	CLEARED	A	5/17/2024
1010	5/17/2024	BANK-DRAFT	001017	US DEPARTMENT OF THE TREASURY	4,427.01CR	CLEARED	A	5/17/2024
1010	5/31/2024	BANK-DRAFT	001018	AFLAC	303.86CR	CLEARED	A	6/03/2024
1010	5/31/2024	BANK-DRAFT	001019	CALIFORNIA PUBLIC EMPLOYEES RE	7,265.01CR	CLEARED	A	6/03/2024
1010	5/31/2024	BANK-DRAFT	001020	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	5/31/2024
1010	5/31/2024	BANK-DRAFT	001021	STATE OF CALIFORNIA EDD	1,669.24CR	CLEARED	A	5/31/2024
1010	5/31/2024	BANK-DRAFT	001022	US DEPARTMENT OF THE TREASURY	4,231.48CR	CLEARED	A	5/31/2024
CHECK:								
1010	5/03/2024	CHECK	002642	ALPHA ANALYTICAL LABORATORIES	4,007.00CR	CLEARED	A	5/08/2024
1010	5/03/2024	CHECK	002643	VOID CHECK	0.00	CLEARED	A	5/03/2024
1010	5/03/2024	CHECK	002644	APPLIED TECHNOLOGY SOLUTIONS	1,821.48CR	CLEARED	A	5/13/2024
1010	5/03/2024	CHECK	002645	ARMED FORCE PEST CONTROL, INC.	10.00CR	CLEARED	A	5/10/2024
1010	5/03/2024	CHECK	002646	AT&T MOBILITY	95.83CR	CLEARED	A	5/15/2024
1010	5/03/2024	CHECK	002647	BACKGROUNDS ONLINE	26.00CR	CLEARED	A	5/09/2024
1010	5/03/2024	CHECK	002648	CORAL LEIGH PHOTOGRAPHY	81.96CR	CLEARED	A	5/08/2024
1010	5/03/2024	CHECK	002649	DOMINIC HERNANDEZ	229.05CR	CLEARED	A	5/03/2024
1010	5/03/2024	CHECK	002650	GHD	2,185.25CR	CLEARED	A	5/07/2024
1010	5/03/2024	CHECK	002651	HANNAH DAVIDSON	177.22CR	CLEARED	A	5/06/2024
1010	5/03/2024	CHECK	002652	HIDDEN GEMS	1,540.00CR	CLEARED	A	5/13/2024
1010	5/03/2024	CHECK	002653	MCCOMAS PAINTING AND DECORATIN	5,500.00CR	CLEARED	A	5/06/2024
1010	5/03/2024	CHECK	002654	MEDIACOM	388.24CR	CLEARED	A	5/09/2024
1010	5/03/2024	CHECK	002655	MENDO MILL CLEARLAKE	45.64CR	CLEARED	A	5/08/2024
1010	5/03/2024	CHECK	002656	NATHAN REESE	693.55CR	CLEARED	A	5/07/2024
1010	5/03/2024	CHECK	002657	ODP BUSINESS SOLUTIONS, LLC	253.50CR	CLEARED	A	5/15/2024
1010	5/03/2024	CHECK	002658	PENNY CUADRAS	241.86CR	CLEARED	A	5/07/2024
1010	5/03/2024	CHECK	002659	SMALLCOMB, LISA	41.54CR	CLEARED	A	5/06/2024
1010	5/03/2024	CHECK	002660	STREAMLINE	249.00CR	CLEARED	A	5/08/2024
1010	5/03/2024	CHECK	002661	THATCHER COMPANY, INC.	4,324.20CR	CLEARED	A	5/07/2024
1010	5/03/2024	CHECK	002662	USA BLUE BOOK	660.05CR	CLEARED	A	5/08/2024
1010	5/03/2024	CHECK	002663	WELLS FARGO FINANCIAL LEASING	748.32CR	CLEARED	A	5/07/2024
1010	5/03/2024	CHECK	002664	HOESCHEN, JOSEPH & L	60.30CR	CLEARED	A	5/23/2024
*** 1010	5/10/2024	CHECK	002675	ACTION SANITARY, INC.	150.15CR	CLEARED	A	5/20/2024
1010	5/10/2024	CHECK	002676	ACWA/JPIA	1,024.09CR	CLEARED	A	5/22/2024
1010	5/10/2024	CHECK	002677	ADVENTIST HEALTH ST HELENA - J	322.12CR	CLEARED	A	5/16/2024
1010	5/10/2024	CHECK	002678	ALPHA ANALYTICAL LABORATORIES	570.00CR	CLEARED	A	5/15/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 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	5/10/2024	CHECK	002679	APPLIED TECHNOLOGY SOLUTIONS	986.00CR	CLEARED	A	5/24/2024
1010	5/10/2024	CHECK	002680	BADGER METER	2,244.58CR	CLEARED	A	5/17/2024
1010	5/10/2024	CHECK	002681	CORAL LEIGH PHOTOGRAPHY	35.00CR	CLEARED	A	5/24/2024
1010	5/10/2024	CHECK	002682	COUNTY OF LAKE SOLID WASTE	10.00CR	CLEARED	A	5/16/2024
1010	5/10/2024	CHECK	002683	DATAPROSE, LLC	1,979.00CR	CLEARED	A	5/15/2024
1010	5/10/2024	CHECK	002684	DUSTRON INC, DBA CARSON MANUFA	29,680.00CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002685	FOSTER MORRISON CONSULTING, LT	6,850.00CR	CLEARED	A	5/17/2024
1010	5/10/2024	CHECK	002686	GHD	4,971.69CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002687	HARDESTER'S MARKETS & HARDWARE	564.51CR	CLEARED	A	5/15/2024
1010	5/10/2024	CHECK	002688	VOID CHECK	0.00	CLEARED	A	5/10/2024
1010	5/10/2024	CHECK	002689	LAKE COUNTY RECORD BEE	220.27CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002690	LAKE COUNTY WASTE SOLUTIONS, I	109.12CR	CLEARED	A	5/16/2024
1010	5/10/2024	CHECK	002691	LAKE COUNTY WASTE SOLUTIONS, I	501.39CR	CLEARED	A	5/16/2024
1010	5/10/2024	CHECK	002692	LAYNE PAVING & TRUCKING, INC.	522.00CR	CLEARED	A	5/20/2024
1010	5/10/2024	CHECK	002693	MIDDLETOWN COPY & PRINT	171.60CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002694	RAINBOW AGRICULTURAL SERVICES	246.63CR	CLEARED	A	5/28/2024
1010	5/10/2024	CHECK	002695	SCC ELECTRIC, INC	25,531.25CR	CLEARED	A	5/16/2024
1010	5/10/2024	CHECK	002696	SPECIAL DISTRICT RISK MANAGEME	43,928.46CR	CLEARED	A	5/15/2024
1010	5/10/2024	CHECK	002697	U.S. BANK	2,289.80CR	CLEARED	A	5/15/2024
1010	5/10/2024	CHECK	002698	WEST YOST & ASSOCIATES, INC.	18,025.75CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002699	WESTGATE PETROLEUM CO., INC.	775.52CR	CLEARED	A	5/14/2024
1010	5/10/2024	CHECK	002700	EBERLE, JOHANNES	267.20CR	OUTSTND	A	0/00/0000
1010	5/17/2024	CHECK	002701	ALPHA ANALYTICAL LABORATORIES	1,372.50CR	CLEARED	A	5/22/2024
1010	5/17/2024	CHECK	002702	ALPHA CM, INC	34,986.00CR	CLEARED	A	5/22/2024
1010	5/17/2024	CHECK	002703	ARMED FORCE PEST CONTROL, INC.	195.00CR	CLEARED	A	5/24/2024
1010	5/17/2024	CHECK	002704	AT&T	1,585.11CR	CLEARED	A	5/29/2024
1010	5/17/2024	CHECK	002705	C.V. LARSEN CO.	306,405.56CR	CLEARED	A	5/22/2024
1010	5/17/2024	CHECK	002706	DONNA MAHONEY	108.54CR	CLEARED	A	5/21/2024
1010	5/17/2024	CHECK	002707	ELAN CARDMEMBER SERVICE	13,462.90CR	CLEARED	A	5/28/2024
1010	5/17/2024	CHECK	002708	HANNAH DAVIDSON	1,557.71CR	CLEARED	A	5/17/2024
1010	5/17/2024	CHECK	002709	GARDENS BY JILLIAN	200.00CR	OUTSTND	A	0/00/0000
1010	5/17/2024	CHECK	002710	JENFITCH, LLC	854.69CR	CLEARED	A	5/29/2024
1010	5/17/2024	CHECK	002711	ODP BUSINESS SOLUTIONS, LLC	416.24CR	CLEARED	A	5/28/2024
1010	5/17/2024	CHECK	002712	PACE SUPPLY CORP	38.62CR	CLEARED	A	5/21/2024
1010	5/17/2024	CHECK	002713	RANCHO LANDSCAPE SUPPLY	1,030.75CR	CLEARED	A	5/22/2024
1010	5/17/2024	CHECK	002714	USA BLUE BOOK	2,564.43CR	CLEARED	A	5/23/2024
1010	5/17/2024	CHECK	002715	VERIZON WIRELESS	1,034.78CR	CLEARED	A	5/29/2024
1010	5/17/2024	CHECK	002716	VERIZON WIRELESS	705.37CR	CLEARED	A	5/29/2024
1010	5/24/2024	CHECK	002717	ALPHA ANALYTICAL LABORATORIES	390.00CR	CLEARED	A	5/30/2024
1010	5/24/2024	CHECK	002718	B & G TIRES OF MIDDLETOWN	787.18CR	OUTSTND	A	0/00/0000
1010	5/24/2024	CHECK	002719	BRELJE & RACE CONSULTING CIVIL	29,963.75CR	CLEARED	A	5/29/2024
1010	5/24/2024	CHECK	002720	GHD	3,252.77CR	CLEARED	A	5/29/2024
1010	5/24/2024	CHECK	002721	HIDDEN GEMS AT YOUR SERVICE	1,540.00CR	CLEARED	A	6/04/2024
1010	5/24/2024	CHECK	002722	MIDDLETOWN RANCHERIA	4,818.22CR	CLEARED	A	5/31/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 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	5/24/2024	CHECK	002723	ODP BUSINESS SOLUTIONS, LLC	338.26CR	CLEARED	A	6/04/2024
1010	5/24/2024	CHECK	002724	PACE SUPPLY CORP	29.06CR	CLEARED	A	5/29/2024
1010	5/24/2024	CHECK	002725	PACIFIC GAS & ELECTRIC COMPANY	19,024.10CR	CLEARED	A	5/30/2024
1010	5/24/2024	CHECK	002726	USA BLUE BOOK	970.93CR	CLEARED	A	5/31/2024
1010	5/24/2024	CHECK	002727	WESTGATE PETROLEUM CO., INC.	1,707.63CR	CLEARED	A	5/30/2024
1010	5/24/2024	CHECK	002728	THOMPSON, DAVID & SU	174.44CR	CLEARED	A	5/31/2024
1010	5/24/2024	CHECK	002729	TURNER, BRIAN A	237.13CR	CLEARED	A	6/04/2024
1010	5/24/2024	CHECK	002730	CORTEZ, DAISY LOPEZ	229.16CR	CLEARED	A	6/04/2024
1010	5/31/2024	CHECK	002731	ALPHA ANALYTICAL LABORATORIES	2,273.00CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002732	AT&T MOBILITY	96.95CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002733	COASTLAND CIVIL ENGINEERING, I	26,854.76CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002734	GHD	15,658.75CR	CLEARED	A	6/03/2024
1010	5/31/2024	CHECK	002735	HORNE LLP DBA CA LIHWAP	991.15CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002736	LAKE COUNTY RECORD BEE	465.29CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002737	MEDIACOM	520.72CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002738	MENDO MILL CLEARLAKE	73.86CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002739	ODP BUSINESS SOLUTIONS, LLC	238.36CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002740	PACE SUPPLY CORP	1,905.77CR	CLEARED	A	6/03/2024
1010	5/31/2024	CHECK	002741	THATCHER COMPANY, INC.	3,345.57CR	CLEARED	A	6/04/2024
1010	5/31/2024	CHECK	002742	TYLER TECHNOLOGY	43,932.03CR	OUTSTND	A	0/00/0000
1010	5/31/2024	CHECK	002743	WEST YOST & ASSOCIATES, INC.	5,049.00CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	5/01/2024	DEPOSIT		CREDIT CARD 5/01/2024	7,010.26	CLEARED	C	5/02/2024
1010	5/01/2024	DEPOSIT	000001	CREDIT CARD 5/01/2024	983.38	CLEARED	C	5/02/2024
1010	5/01/2024	DEPOSIT	000002	CREDIT CARD 5/01/2024	778.72	CLEARED	C	5/06/2024
1010	5/01/2024	DEPOSIT	000003	REGULAR DAILY POST 5/01/2024	653.82	CLEARED	C	5/02/2024
1010	5/02/2024	DEPOSIT		CREDIT CARD 5/02/2024	15,682.46	CLEARED	C	5/03/2024
1010	5/02/2024	DEPOSIT	000001	CREDIT CARD 5/02/2024	684.18	CLEARED	C	5/03/2024
1010	5/02/2024	DEPOSIT	000002	CREDIT CARD 5/02/2024	703.88	CLEARED	C	5/03/2024
1010	5/02/2024	DEPOSIT	000003	CREDIT CARD 5/02/2024	256.48	CLEARED	C	5/07/2024
1010	5/02/2024	DEPOSIT	000004	REGULAR DAILY POST 5/02/2024	821.79	CLEARED	C	5/03/2024
1010	5/02/2024	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	88.95CR	CLEARED	U	5/02/2024
1010	5/03/2024	DEPOSIT		CREDIT CARD 5/03/2024	5,061.89	CLEARED	C	5/06/2024
1010	5/03/2024	DEPOSIT	000001	CREDIT CARD 5/03/2024	402.22	CLEARED	C	5/06/2024
1010	5/03/2024	DEPOSIT	000002	CREDIT CARD 5/03/2024	731.31	CLEARED	C	5/06/2024
1010	5/03/2024	DEPOSIT	000003	CREDIT CARD 5/03/2024	544.95	CLEARED	C	5/06/2024
1010	5/03/2024	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	73.90CR	CLEARED	U	5/03/2024
1010	5/03/2024	DEPOSIT	000005	DAILY PAYMENT POSTING	73.90	CLEARED	U	5/03/2024
1010	5/03/2024	DEPOSIT	000006	CREDIT CARD 5/03/2024	342.46	CLEARED	C	5/08/2024
1010	5/03/2024	DEPOSIT	000007	REGULAR DAILY POST 5/03/2024	1,060.21	CLEARED	C	5/06/2024
1010	5/06/2024	DEPOSIT		CREDIT CARD 5/06/2024	4,594.06	CLEARED	C	5/07/2024
1010	5/06/2024	DEPOSIT	000001	CREDIT CARD 5/06/2024	100.00	CLEARED	C	5/07/2024
1010	5/06/2024	DEPOSIT	000002	CREDIT CARD 5/06/2024	2,561.94	CLEARED	C	5/08/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 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	5/06/2024	DEPOSIT	000003	CREDIT CARD 5/06/2024	6,342.29	CLEARED	C	5/08/2024
1010	5/06/2024	DEPOSIT	000004	CREDIT CARD 5/06/2024	1,201.33	CLEARED	C	5/07/2024
1010	5/06/2024	DEPOSIT	000005	CREDIT CARD 5/06/2024	380.08	CLEARED	C	5/08/2024
1010	5/06/2024	DEPOSIT	000006	CREDIT CARD 5/06/2024	175.37	CLEARED	C	5/08/2024
1010	5/06/2024	DEPOSIT	000007	CREDIT CARD 5/06/2024	176.87	CLEARED	C	5/07/2024
1010	5/06/2024	DEPOSIT	000008	CREDIT CARD 5/06/2024	85.46	CLEARED	C	5/08/2024
1010	5/06/2024	DEPOSIT	000009	CREDIT CARD 5/06/2024	1,120.46	CLEARED	C	5/09/2024
1010	5/06/2024	DEPOSIT	000010	REGULAR DAILY POST 5/06/2024	2,957.21	CLEARED	C	5/07/2024
1010	5/07/2024	DEPOSIT		CREDIT CARD 5/07/2024	2,466.32	CLEARED	C	5/08/2024
1010	5/07/2024	DEPOSIT	000001	CREDIT CARD 5/07/2024	1,465.32	CLEARED	C	5/08/2024
1010	5/07/2024	DEPOSIT	000002	CREDIT CARD 5/07/2024	402.58	CLEARED	C	5/08/2024
1010	5/07/2024	DEPOSIT	000003	CREDIT CARD 5/07/2024	550.01	CLEARED	C	5/10/2024
1010	5/07/2024	DEPOSIT	000004	REGULAR DAILY POST 5/07/2024	3,105.23	CLEARED	C	5/08/2024
1010	5/08/2024	DEPOSIT		CREDIT CARD 5/08/2024	2,734.87	CLEARED	C	5/09/2024
1010	5/08/2024	DEPOSIT	000001	CREDIT CARD 5/08/2024	1,686.57	CLEARED	C	5/09/2024
1010	5/08/2024	DEPOSIT	000002	CREDIT CARD 5/08/2024	4,718.61	CLEARED	C	5/09/2024
1010	5/08/2024	DEPOSIT	000003	CREDIT CARD 5/08/2024	1,872.66	CLEARED	C	5/13/2024
1010	5/08/2024	DEPOSIT	000004	REGULAR DAILY POST 5/08/2024	78,010.16	CLEARED	C	5/09/2024
1010	5/08/2024	DEPOSIT	050824	RWS MM 320 TO CHKG 130	805,000.00	CLEARED	G	5/08/2024
1010	5/09/2024	DEPOSIT		CREDIT CARD 5/09/2024	3,633.66	CLEARED	C	5/10/2024
1010	5/09/2024	DEPOSIT	000001	CREDIT CARD 5/09/2024	700.50	CLEARED	C	5/10/2024
1010	5/09/2024	DEPOSIT	000002	CREDIT CARD 5/09/2024	1,072.13	CLEARED	C	5/10/2024
1010	5/09/2024	DEPOSIT	000003	CREDIT CARD 5/09/2024	1,539.77	CLEARED	C	5/14/2024
1010	5/09/2024	DEPOSIT	000004	REGULAR DAILY POST 5/09/2024	3,715.55	CLEARED	C	5/10/2024
1010	5/10/2024	DEPOSIT		CREDIT CARD 5/10/2024	2,702.02	CLEARED	C	5/13/2024
1010	5/10/2024	DEPOSIT	000001	CREDIT CARD 5/10/2024	733.74	CLEARED	C	5/13/2024
1010	5/10/2024	DEPOSIT	000002	CREDIT CARD 5/10/2024	804.58	CLEARED	C	5/13/2024
1010	5/10/2024	DEPOSIT	000003	CREDIT CARD 5/10/2024	1,759.11	CLEARED	C	5/15/2024
1010	5/10/2024	DEPOSIT	000004	REGULAR DAILY POST 5/10/2024	9,070.61	CLEARED	C	5/13/2024
1010	5/13/2024	DEPOSIT		CREDIT CARD 5/13/2024	10,256.45	CLEARED	C	5/14/2024
1010	5/13/2024	DEPOSIT	000001	CREDIT CARD 5/13/2024	1,519.48	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000002	CREDIT CARD 5/13/2024	2,201.21	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000003	CREDIT CARD 5/13/2024	1,991.47	CLEARED	C	5/14/2024
1010	5/13/2024	DEPOSIT	000004	CREDIT CARD 5/13/2024	300.00	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000005	CREDIT CARD 5/13/2024	325.54	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000006	CREDIT CARD 5/13/2024	304.95	CLEARED	C	5/14/2024
1010	5/13/2024	DEPOSIT	000007	CREDIT CARD 5/13/2024	534.17	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000008	CREDIT CARD 5/13/2024	168.22	CLEARED	C	5/15/2024
1010	5/13/2024	DEPOSIT	000009	CREDIT CARD 5/13/2024	1,156.86	CLEARED	C	5/16/2024
1010	5/13/2024	DEPOSIT	000010	REGULAR DAILY POST 5/13/2024	15,869.43	CLEARED	C	5/14/2024
1010	5/14/2024	DEPOSIT		CREDIT CARD 5/14/2024	2,845.19	CLEARED	C	5/15/2024
1010	5/14/2024	DEPOSIT	000001	CREDIT CARD 5/14/2024	1,085.14	CLEARED	C	5/15/2024
1010	5/14/2024	DEPOSIT	000002	CREDIT CARD 5/14/2024	329.91	CLEARED	C	5/15/2024
1010	5/14/2024	DEPOSIT	000003	CREDIT CARD 5/14/2024	220.36	CLEARED	C	5/17/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 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	5/14/2024	DEPOSIT	000004	REGULAR DAILY POST 5/14/2024	5,952.20	CLEARED	C	5/15/2024
1010	5/14/2024	DEPOSIT	000005	CREDIT CARD 5/14/2024	970.46	CLEARED	C	5/17/2024
1010	5/14/2024	DEPOSIT	000006	REGULAR DAILY POST 5/14/2024	4,540.56	CLEARED	C	5/15/2024
1010	5/15/2024	DEPOSIT		CREDIT CARD 5/15/2024	6,200.60	CLEARED	C	5/16/2024
1010	5/15/2024	DEPOSIT	000001	CREDIT CARD 5/15/2024	1,869.65	CLEARED	C	5/16/2024
1010	5/15/2024	DEPOSIT	000002	DAILY PAYMENT POSTING	88.95	CLEARED	U	5/15/2024
1010	5/15/2024	DEPOSIT	000003	CREDIT CARD 5/15/2024	3,343.56	CLEARED	C	5/20/2024
1010	5/15/2024	DEPOSIT	000004	REGULAR DAILY POST 5/15/2024	7,222.74	CLEARED	C	5/16/2024
1010	5/15/2024	DEPOSIT	000005	CREDIT CARD 5/15/2024	30,393.84	CLEARED	C	5/17/2024
1010	5/15/2024	DEPOSIT	000006	CREDIT CARD 5/15/2024	3,209.24	CLEARED	C	5/17/2024
1010	5/15/2024	DEPOSIT	000007	CREDIT CARD 5/15/2024	3,084.21	CLEARED	C	5/16/2024
1010	5/15/2024	DEPOSIT	000008	CREDIT CARD 5/15/2024	2,053.82	CLEARED	C	5/17/2024
1010	5/15/2024	DEPOSIT	000009	CREDIT CARD 5/15/2024	332.84	CLEARED	C	5/17/2024
1010	5/15/2024	DEPOSIT	000010	DRAFT POSTING	21,720.05	CLEARED	U	5/16/2024
1010	5/16/2024	DEPOSIT		CREDIT CARD 5/16/2024	217.03	CLEARED	C	5/17/2024
1010	5/16/2024	DEPOSIT	000001	CREDIT CARD 5/16/2024	125.97	CLEARED	C	5/17/2024
1010	5/16/2024	DEPOSIT	000002	CREDIT CARD 5/16/2024	1,563.05	CLEARED	C	5/21/2024
1010	5/16/2024	DEPOSIT	000003	REGULAR DAILY POST 5/16/2024	4,407.65	CLEARED	C	5/17/2024
1010	5/17/2024	DEPOSIT		CREDIT CARD 5/17/2024	6,757.07	CLEARED	C	5/20/2024
1010	5/17/2024	DEPOSIT	000001	CREDIT CARD 5/17/2024	2,546.97	CLEARED	C	5/20/2024
1010	5/17/2024	DEPOSIT	000002	CREDIT CARD 5/17/2024	686.08	CLEARED	C	5/20/2024
1010	5/17/2024	DEPOSIT	000003	CREDIT CARD 5/17/2024	1,807.20	CLEARED	C	5/22/2024
1010	5/17/2024	DEPOSIT	000004	REGULAR DAILY POST 5/17/2024	26,397.82	CLEARED	C	5/20/2024
1010	5/20/2024	DEPOSIT		CREDIT CARD 5/20/2024	9,417.59	CLEARED	C	5/21/2024
1010	5/20/2024	DEPOSIT	000001	CREDIT CARD 5/20/2024	9,523.76	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000002	CREDIT CARD 5/20/2024	6,920.91	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000003	CREDIT CARD 5/20/2024	2,427.23	CLEARED	C	5/21/2024
1010	5/20/2024	DEPOSIT	000004	CREDIT CARD 5/20/2024	532.14	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000005	CREDIT CARD 5/20/2024	991.09	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000006	CREDIT CARD 5/20/2024	1,558.97	CLEARED	C	5/21/2024
1010	5/20/2024	DEPOSIT	000007	CREDIT CARD 5/20/2024	181.78	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000008	CREDIT CARD 5/20/2024	422.70	CLEARED	C	5/22/2024
1010	5/20/2024	DEPOSIT	000009	CREDIT CARD 5/20/2024	6,646.84	CLEARED	C	5/23/2024
1010	5/20/2024	DEPOSIT	000010	REGULAR DAILY POST 5/20/2024	17,364.08	CLEARED	C	5/21/2024
1010	5/21/2024	DEPOSIT		CREDIT CARD 5/21/2024	22,658.67	CLEARED	C	5/22/2024
1010	5/21/2024	DEPOSIT	000001	CREDIT CARD 5/21/2024	2,223.82	CLEARED	C	5/22/2024
1010	5/21/2024	DEPOSIT	000002	CREDIT CARD 5/21/2024	2,814.09	CLEARED	C	5/22/2024
1010	5/21/2024	DEPOSIT	000003	CREDIT CARD 5/21/2024	779.56	CLEARED	C	5/24/2024
1010	5/21/2024	DEPOSIT	000004	REGULAR DAILY POST 5/21/2024	958.28	CLEARED	C	5/22/2024
1010	5/22/2024	DEPOSIT		CREDIT CARD 5/22/2024	4,835.88	CLEARED	C	5/23/2024
1010	5/22/2024	DEPOSIT	000001	CREDIT CARD 5/22/2024	300.00	CLEARED	C	5/23/2024
1010	5/22/2024	DEPOSIT	000002	CREDIT CARD 5/22/2024	1,507.94	CLEARED	C	5/23/2024
1010	5/22/2024	DEPOSIT	000003	CREDIT CARD 5/22/2024	916.65	CLEARED	C	5/23/2024
1010	5/22/2024	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	229.16	CLEARED	U	5/22/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 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	5/22/2024	DEPOSIT	000005	CREDIT CARD 5/22/2024	868.86	CLEARED	C	5/28/2024
1010	5/22/2024	DEPOSIT	000006	REGULAR DAILY POST 5/22/2024	3,549.61	CLEARED	C	5/23/2024
1010	5/22/2024	DEPOSIT	000007	DAILY PAYMENT POSTING	88.93	CLEARED	U	5/22/2024
1010	5/23/2024	DEPOSIT		CREDIT CARD 5/23/2024	971.18	CLEARED	C	5/24/2024
1010	5/23/2024	DEPOSIT	000001	CREDIT CARD 5/23/2024	906.75	CLEARED	C	5/24/2024
1010	5/23/2024	DEPOSIT	000002	CREDIT CARD 5/23/2024	855.00	CLEARED	C	5/24/2024
1010	5/23/2024	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	83.19CR	CLEARED	U	5/22/2024
1010	5/23/2024	DEPOSIT	000004	CREDIT CARD 5/23/2024	542.79	CLEARED	C	5/29/2024
1010	5/23/2024	DEPOSIT	000005	REGULAR DAILY POST 5/23/2024	1,343.48	CLEARED	C	5/24/2024
1010	5/24/2024	DEPOSIT		CREDIT CARD 5/24/2024	1,697.10	CLEARED	C	5/28/2024
1010	5/24/2024	DEPOSIT	000001	CREDIT CARD 5/24/2024	767.62	CLEARED	C	5/28/2024
1010	5/24/2024	DEPOSIT	000002	CREDIT CARD 5/24/2024	254.79	CLEARED	C	5/28/2024
1010	5/24/2024	DEPOSIT	000003	CREDIT CARD 5/24/2024	1,164.37	CLEARED	C	5/30/2024
1010	5/24/2024	DEPOSIT	000004	REGULAR DAILY POST 5/24/2024	687.32	CLEARED	C	5/28/2024
1010	5/24/2024	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	296.25CR	CLEARED	U	5/24/2024
1010	5/28/2024	DEPOSIT		CREDIT CARD 5/28/2024	1,266.30	CLEARED	C	5/29/2024
1010	5/28/2024	DEPOSIT	000001	CREDIT CARD 5/28/2024	318.03	CLEARED	C	5/30/2024
1010	5/28/2024	DEPOSIT	000002	CREDIT CARD 5/28/2024	86.19	CLEARED	C	5/30/2024
1010	5/28/2024	DEPOSIT	000003	CREDIT CARD 5/28/2024	382.27	CLEARED	C	5/30/2024
1010	5/28/2024	DEPOSIT	000004	CREDIT CARD 5/28/2024	274.55	CLEARED	C	5/29/2024
1010	5/28/2024	DEPOSIT	000005	CREDIT CARD 5/28/2024	446.63	CLEARED	C	5/29/2024
1010	5/28/2024	DEPOSIT	000006	CREDIT CARD 5/28/2024	222.71	CLEARED	C	5/30/2024
1010	5/28/2024	DEPOSIT	000007	CREDIT CARD 5/28/2024	551.28	CLEARED	C	5/31/2024
1010	5/28/2024	DEPOSIT	000008	REGULAR DAILY POST 5/28/2024	1,124.63	CLEARED	C	5/29/2024
1010	5/29/2024	DEPOSIT		CREDIT CARD 5/29/2024	843.67	CLEARED	C	5/30/2024
1010	5/29/2024	DEPOSIT	000001	CREDIT CARD 5/29/2024	919.73	CLEARED	C	5/30/2024
1010	5/29/2024	DEPOSIT	000002	CREDIT CARD 5/29/2024	109.02	CLEARED	C	5/30/2024
1010	5/29/2024	DEPOSIT	000003	CREDIT CARD 5/29/2024	752.33	CLEARED	C	6/03/2024
1010	5/29/2024	DEPOSIT	000004	REGULAR DAILY POST 5/29/2024	1,331.68	CLEARED	C	5/30/2024
1010	5/30/2024	DEPOSIT		CREDIT CARD 5/30/2024	1,821.85	CLEARED	C	5/31/2024
1010	5/30/2024	DEPOSIT	000001	CREDIT CARD 5/30/2024	484.26	CLEARED	C	5/31/2024
1010	5/30/2024	DEPOSIT	000002	CREDIT CARD 5/30/2024	459.83	CLEARED	C	6/04/2024
1010	5/30/2024	DEPOSIT	000003	REGULAR DAILY POST 5/30/2024	728.12	CLEARED	C	5/31/2024
1010	5/31/2024	DEPOSIT		CREDIT CARD 5/31/2024	1,349.22	CLEARED	C	6/03/2024
1010	5/31/2024	DEPOSIT	000001	CREDIT CARD 5/31/2024	631.17	CLEARED	C	6/03/2024
1010	5/31/2024	DEPOSIT	000002	CREDIT CARD 5/31/2024	457.28	CLEARED	C	6/03/2024
1010	5/31/2024	DEPOSIT	000003	CREDIT CARD 5/31/2024	1,147.72	OUTSTND	C	0/00/0000
1010	5/31/2024	DEPOSIT	000004	REGULAR DAILY POST 5/31/2024	501.06	CLEARED	C	6/03/2024

EFT:								
1010	5/17/2024	EFT	000010	CHRISTOPER V. LARSEN	16,126.61CR	CLEARED	A	5/17/2024

MISCELLANEOUS:								
1010	5/03/2024	MISC.		PAYROLL DIRECT DEPOSIT	33,121.92CR	CLEARED	P	5/03/2024

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

CHECK DATE: 5/01/2024 THRU 5/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
MISCELLANEOUS: -----								
1010	5/17/2024	MISC.		PAYROLL DIRECT DEPOSIT	34,779.33CR	CLEARED	P	5/17/2024
1010	5/31/2024	MISC.		PAYROLL DIRECT DEPOSIT	35,290.14CR	CLEARED	P	5/31/2024
SERVICE CHARGE: -----								
1010	5/02/2024	SERV-CHG		APRIL CHASE FEES	3,431.13CR	CLEARED	G	5/02/2024
1010	5/02/2024	SERV-CHG	000001	APRIL CHASE FEES	521.78CR	CLEARED	G	5/02/2024
1010	5/06/2024	SERV-CHG		APRIL AMX FEES	71.41CR	CLEARED	G	5/06/2024
1010	5/16/2024	SERV-CHG		APRIL ACCOUNT ANALYSIS FEES	342.85CR	CLEARED	G	5/16/2024

TOTALS FOR ACCOUNT 1010

CHECK	TOTAL:	696,742.16CR
DEPOSIT	TOTAL:	1,280,407.10
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	103,191.39CR
SERVICE CHARGE	TOTAL:	4,367.17CR
EFT	TOTAL:	16,126.61CR
BANK-DRAFT	TOTAL:	44,802.30CR

TOTALS FOR POOLED CASH FUND

CHECK	TOTAL:	696,742.16CR
DEPOSIT	TOTAL:	1,280,407.10
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	103,191.39CR
SERVICE CHARGE	TOTAL:	4,367.17CR
EFT	TOTAL:	16,126.61CR
BANK-DRAFT	TOTAL:	44,802.30CR



MEMO

To: Board of Directors
From: Trish Wilkinson, Accounting Supervisor
Date: June 11, 2024
RE: Accounting Supervisor's Report May 2024

Finance

Transfer In/Out

- 05/08/2024 Received IRWM (Tank 9) reimbursements totaling \$72,255.00
- **OUT** Water Enterprise Fund 130-1010 (Checking)
IN Water CIP Fund 320-1130 (Money Market)

Budget

- 04/09/2024 Fiscal year 2024/2025 first draft budget presented to the Finance Committee for review and discussion.

05/14/2024 Fiscal year 2024/2025 second draft budget presented to the Finance Committee for review and discussion.

05/21/2024 Fiscal year 2024/2025 second draft budget presented to the Board of Directors for review and discussion.

06/11/2024 Fiscal year 2024/2025 draft budget narrative presented to the Finance Committee for review and discussion.

06/18/2024 Fiscal year 2024/2025 draft budget narrative presented to the Board of Directors for approval.
- Significant budget updates as follows:

130-4115 Water Use Charges increased \$11,198 to \$3,104,882

130-4320 FEMA/CalOES Grants decreased \$53,308 to \$3,822,358

130-5-70-7204 Reliable Water Supply decreased \$71,423 to \$5,096,132



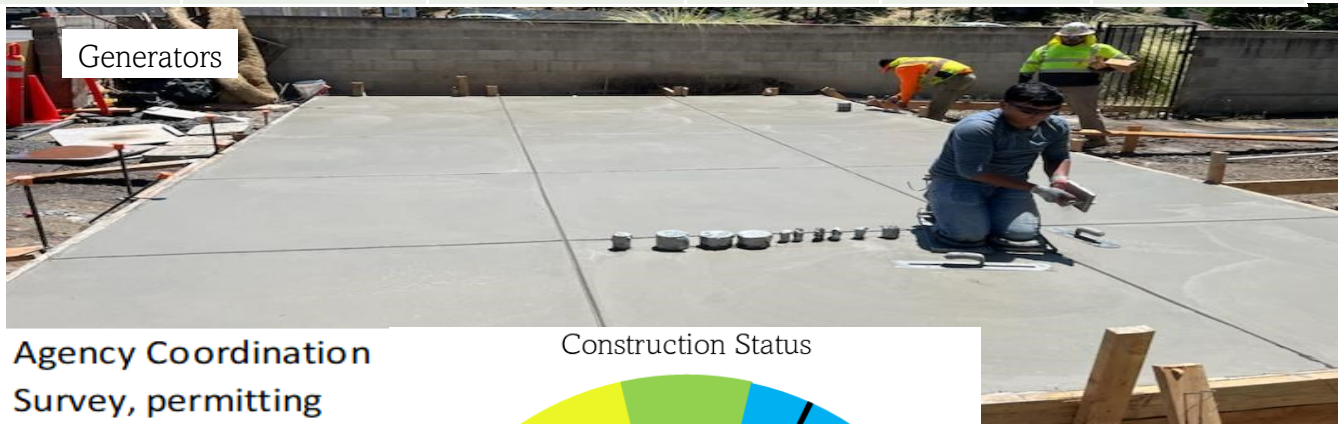
Hidden Valley Lake Community Services District Projects Update Report May / June 2024

Backup Power Reliability Project

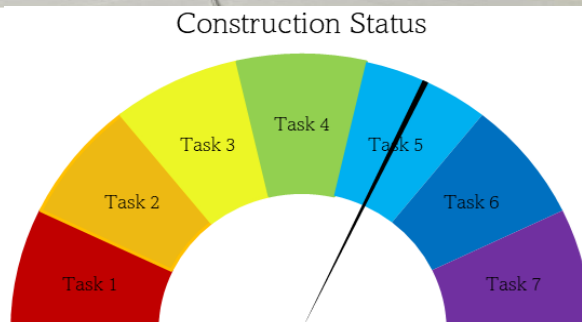
- Quarterly reporting
- 4/15 Mobilization
- 5/20 Notice of Payment
- 5/23 Hartmann slab complete
- 6/3 Greenridge excavation
- Guy wire relocation
- 9/11 MTS & Load bank delivery
- 9/24, 9/30 Estimated Generator arrival
- 10/2 ATS delivery



Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q3 2022	10/15/2022	\$370.62	\$250.14	01/31/2023	108 Days
Q4 2022	01/10/2023	\$2,240.97	\$1,512.45	02/14/2023	35 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	05/05/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	09/07/2023	59 Days
Q3 2023	10/11/2023	\$65,053.91	\$43,905.54	11/16/2023	36 Days
Q4 2023	1/9/2024	\$10,990.76	\$7,417.77	2/7/24	28 Days
Q1 2024	4/15/2024	\$29,933,17	\$20,202.19		



- 1 Agency Coordination
- 2 Survey, permitting
- 3 Mobilization
- 4 Site prep
- 5 Demo, Ret Wall
- 6 Install Equip, fence
- 7 Paving, closeout



Defensive Space and Ignition Resistant Construction Project

1/9 FEMA RFI
 1/19 FEMA RFI response
 2/7 FEMA RFI additional documentation response
 Bid specification review
 4/17 Quarterly reporting
 6/4 Notice of Payment



Wellfield

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q3 2022	10/06/2022	\$2,501.64	\$1,688.38	01/23/2023	109 Days
Q4 2022	01/10/2023	\$3,981.15	\$2,686.92	02/03/2023	24 Days
Q1 2023	04/10/2023	\$100,002.50	\$67,492.69	05/05/2023	25 Days
Q2 2023	7/10/2023	\$166,307.65	\$112,242.70	9/11/2023	63 Days
Q3 2023	9/18/2023	\$81,422.72	\$46,964.72	10/20/2023	32 Days
Q4 2023		\$0	\$0		
Q1 2024	4/17/24	\$1,863.37	\$1,863.37		

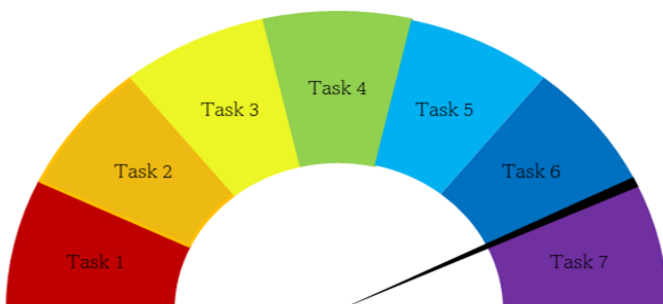


Unit 4 Tank



Little Peak Vegetation

Design Status



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

Water System Storage Reliability Project

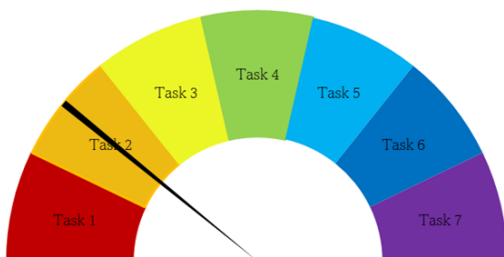
Foundation discussion
 Electrical undergrounding discussion
 Excavation discussion
 Quarterly Reports
 Differing site conditions

Ports & clocking submittal
 Outlet piping
 5/6 Materials delivery
 5/20 Notice of Payment
 Work change directives
 May pay request

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre-Award	10/21/2022	\$19,076.17	\$12,876.41	12/02/2022	42 Days
Q3 2022	10/21/2022	\$4,350.45	\$2,936.55	12/02/2022	42 Days
Q4 2022	01/06/2023	\$15,995.73	\$10,594.62	01/23/2023	17 Days
Q1 2023	04/11/2023	\$64,128.44	\$43,286.70	05/05/2023	24 Days
Q2 2023	7/10/2023	\$75,689.98	\$52,496.74	9/5/2023	57 Days
Q3 2023	10/10/2023	\$56,763.22	\$38,315.17	11/6/2023	27 Days
Q4 2023	1/9/2024	\$574,334.17	\$387,675.56	2/7/2024	28 Days
Q1 2024	4/15/2024	\$251,529.58	\$173,744.80		



Construction Status



- 1 Mobilization/Veg Mgmt
- 2 Grading, Piping, Fence
- 3 Tank 9A Construction
- 4 Tank 9 Demolition
- 5 Tank 9B Construction
- 6 Paving
- 7 Closeout

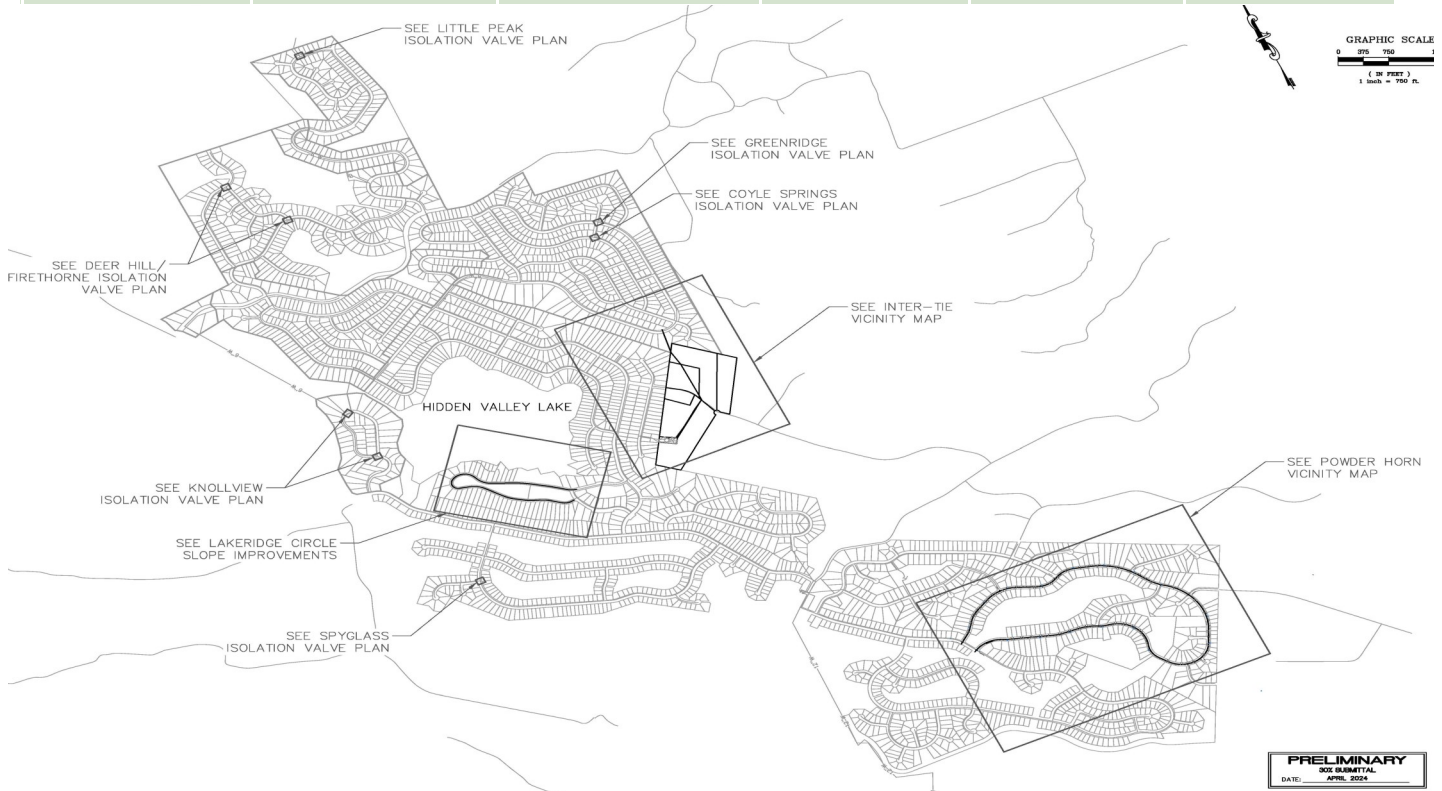


Water Distribution Reliability Project

- 4/17 Environmental assessments
- 5/16 30% Design Review
- 5/24 Notice of Payment
- 6/7-6/11 Continued environmental assessments



Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q4 2022	01/10/2023	\$1,450.49	\$978.95	02/14/2023	35 Days
Q1 2023	04/08/2023	\$34,543.03	\$23,313.44	05/05/2023	27 Days
Q2 2023	7/10/2023	\$46,174.40	\$31,163.56	09/11/2023	63 days
Q3 2023	10/11/2023	\$44,243.75	\$29,860.55	11/6/2023	26 days
Q4 2023	1/10/2024	\$43,584.34	\$29,415.51	2/7/24	28 days
Q1 2024	4/15/2024	\$28,893.99	\$18,470.76		



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



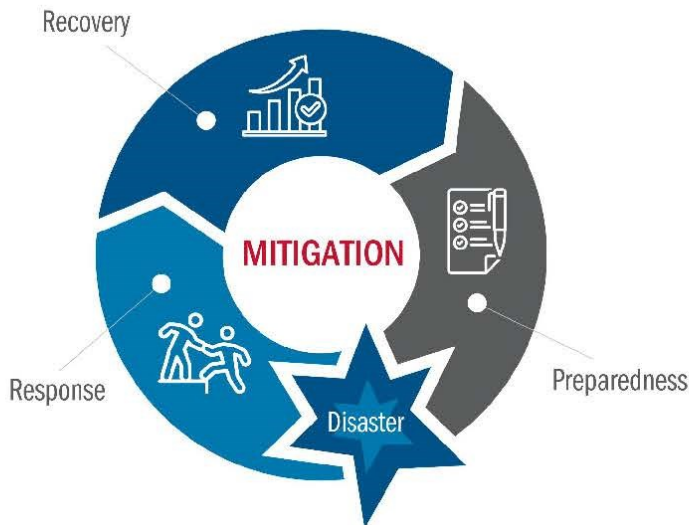


LHMP Update Project

- 3/26 HMPC & Public kick-off meeting
- Quarterly Reporting
- Risk & Vulnerability assessment
- 5/23 LHMP Worksheet
- 5/29 GIS asset meeting
- 7/11/24 HMPC & Public meeting #2

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q1 2024	4/15/2024	\$7,720.52			

*Hidden Valley Lake
Community Services District
Local Hazard Mitigation Plan
March 2020*





Other Project Updates

FLASHES

- NDA discussion
- MIP application due 6/28/24
- Grant expense discussion
- CIP Budget planning
- 5/22 Ad Hoc meeting
- 6/5 Submitted District costs for MIP grant administration, EIR costs
- 6/12 Tentative draft budget for MIP application
- 6/27 Tentative Ad Hoc (AM), Special Meeting (PM) for director approval of application

SCADA

- 5/3 WaterSmart Grant Application review
- 5/17 USBR Application submitted
- USBR Application due 5/24
- CIP Budget planning

Stormwater Mitigation

- CIP Budget planning
- 4/15 OPR APGP scope development
- 5/3 Pre-Application interest form
- 5/7 APGP application invite
- 5/16 APGP Scope Update
- 6/3/24 APGP application submitted

Budget

- CIP Narrative

Fiscal Year 2024-2025

Preliminary Budget



Pending Approval June 18, 2024

Board of Directors:

Sean Millerick, President

Jim Freeman, Vice President

Gary Graves

Jim Lieberman

Matt Metcalf

General Manager:

Dennis White

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Revenue and Expense Trends and Forecast	3
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Introduction

The Hidden Valley Lake Community Services District (District) is an independent special district serving the Hidden Valley Lake Community in southern Lake County, California. The District has 15 full-time employees and provides water services to over 2,500 homes and 6 distinct businesses, and wastewater services to over 1,500. Its service area encompasses approximately three-square miles.

Mission Statement

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

Vision Statement

“To provide innovative and reliable services in an environmentally conscious manner that produces a high level of ratepayer satisfaction.”

History

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

Board of Directors

The Board of Directors of the Hidden Valley Lake CSD consists of five elected officials who represent the general interest of those in the Hidden Valley Lake community. Directors must live within the boundaries of the district ensuring that they fully understand the intricacies of the community and are enlisted in services provided. Each member serves a four-year

term. Elections are held in November of even numbered years, and Director terms are staggered to mitigate disruption.

The Board of Directors sets goals and creates policies that guide operations. The Board appoints a General Manager to handle day-to-day operations and to carry out goals and policies. It is the General Manager's responsibility to ensure that District procedures are in line with the District's mission, and that on-going operations and planning are mindful of the District's vision. Beyond the General Manager, the Board also appoints legal counsel and financial auditors.

The Board of Directors is committed to transparency. Board meetings are held in accordance with the Brown Act regulations and public notice requirements. Regular board meetings are held on the third Tuesday of the month at 7:00 p.m. at the District's business office at 19400 Hartmann Rd, Hidden Valley Lake; an exception was made during the height of the COVID-19 pandemic where board meetings were held virtually in the interest of public, employee and director safety. The board also assigns standing and ad hoc committees that meet throughout the year to assist in policy development. Committee meetings are also held at the District's business office; times and dates vary by committee and can be found on the District website, <https://www.hvlcsd.org/>. Each meeting ends with a call for public comment and community members are encouraged to participate.

Revenue and Expense Trends and Forecast

Water & Wastewater Overview

The years 2021 - 2025 are turning out to be recovery and growth years. Correspondingly, fiscal year 2024/2025 will land solidly in the recovery and growth category. The damage done by natural disasters and deferred maintenance has been replaced by new infrastructure and planning efforts. The District has adjusted to focus on providing reliable, resilient, quality water and wastewater services. Daily operations are implementing continuous improvement activities to maintain these goals and to uphold the District's vision. Despite continuously rising operational costs, the District is maintaining stability. This is in part due to the calculated transition from reactive to proactive mode. The performance and progress of both the Water and Sewer Enterprise Funds are uniquely nuanced. The upcoming fiscal year budget will follow the vision originally developed in the rate study conducted by NBS and adopted by the Board of Directors in 2020.

Wastewater

The Sewer Enterprise Fund revenues increased by 35% since the 5-year rate plan was implemented in January 2021. The revenue increase has allowed the District to focus on funding essential infrastructure rehabilitation. Operational expenses decreased 4%, securing excess revenue reserves for future infrastructure rehabilitation.

Water

The Water Enterprise Fund achieved a revenue growth of 21% over the past 3.5 years. Expenses increased by 11% mainly due to the increase in operational supplies, multiple infrastructure and capital improvement projects. Five (5) new water permits were purchased during fiscal year 23/24 accurately supporting the budget projections. Anticipating a decrease in housing construction, the water permit sales projection was decreased to three (3) for fiscal year 24/25.

Significant Budget Changes

Salaries and Benefits - \$2,090,718 (increase of \$128,493 from 23/24)

An adjustment of 3.5% to employee compensation will align the District to the Consumer Price Index (CPI) as a measure of cost of living. Special District Risk Management Authority (SDRMA) health insurance premiums increased 9%.

Liability Insurance -\$315,000 (increase of \$49,348 from 23/24)

Property/Liability insurance increased 17%.

Workers Comp Insurance -\$70,000 (increase of \$32,764 from 23/24)

Workers Compensation insurance increased 61%.

Final Thoughts

By making water reliability a priority, two key milestones of fiscal year 23/24 have helped keep improvements on track: (1) Federal Grant funding for infrastructure improvements, and (2) the Water Reliability Revenue Bond. This significant financial assistance helps to keep the cost of service reasonable for ratepayers. This trend is expected to continue through available funding at both the state and federal level. With improvements being made to infrastructure, both self-reliance and employee satisfaction will increase. Less time will be required to fix damaged pipes, valves, pumps, etc., since the infrastructure will be new. Staff time will be better spent maintaining and exercising new equipment and building new job-related skills. The District remains committed to the transition from reacting to breaks and leaks to proactively preventing them. With improved employee skill levels and subsidies keeping capital projects costs lower the District is better positioned to provide safe and affordable water and wastewater services to the growing community of Hidden Valley Lake.

Today's plans are built with sustainable growth in mind. The District's maintenance and updates to the Local Hazard Mitigation Plan, the Strategic Plan, the Water Shortage Contingency Plan, and Risk Management Plans will help maintain financial stability.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
SEWER ENTERPRISE FUND 120**

REVENUE	
120-4020 PERMIT & INSPECTION FEES	500
120-4045 AVAILABILITY FEES	9,000
120-4050 SALES OF RECLAIMED WATER	183,611
120-4111 COMMERCIAL SEWER USE	85,538
120-4112 GOVERNMENT SEWER USE	1,200
120-4116 SEWER USE CHARGES	2,059,031
120-4210 LATE FEE	32,000
120 4300 MISC INCOME	500
120-4310 OTHER INCOME	500
120-4320 FEMA/CalOES GRANTS	-
120-4325 GRANTS	121,875
120-4550 INTEREST INCOME	3,000
120-4580 TRANSFER IN	433,875
TOTAL REVENUE	2,930,630

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
SEWER ENTERPRISE FUND 120**

OPERATING EXPENDITURES

120-5010 SALARY & WAGES	600,605
120-5020 EMPLOYEE BENEFITS	230,942
120-5021 RETIREMENT BENEFITS	135,063
120-5022 CLOTHING ALLOWANCE	2,500
120-5024 WORKERS COMP INSURANCE	35,000
120-5025 RETIREE HEALTH BENEFITS	19,007
120-5030 DIRECTOR HEALTH BENEFITS	59,752
120-5040 ELECTION EXPENSE	2,500
120-5060 GASOLINE, OIL & FUEL	30,000
120-5061 VEHICLE MAINT	30,000
120-5062 TAXES & LICENSE	800
120-5063 CERTIFICATIONS	2,000
120-5074 PROPERTY/LIABILITY INSURANCE	157,500
120-5075 BANK FEES	35,000
120-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000
120-5090 OFFICE SUPPLIES	5,000
120-5092 POSTAGE & SHIPPING	10,000
120-5121 LEGAL SERVICES	20,000

120-5122 ENGINEERING SERVICES	75,000
120-5123 OTHER PROFFESIONAL SERVICES	37,000
120-5125 OPEB OBLIGATION	13,000
120-5126 AUDIT SERVICES	7,500
120-5130 PRINTING & PUBLICATION	8,000
120-5135 NEWSLETTER	1,000
120-5145 EQUIPMENT RENTAL	6,500
120-5148 OPERATING SUPPLIES	90,000
120-5150 REPAIR & REPLACE	185,000
120-5155 MAINT BLDG & GROUNDS	15,500
120-5156 CUSTODIAL SERVICES	18,500
120-5157 SECURITY	5,000
120-5160 SLUDGE DISPOSAL	50,000
120-5165 TERTIARY POND MAINT	50,000
120-5170 TRAVEL & MEETINGS	12,000
120-5175 EDUCATION/SEMINARS	14,000
120-5176 DIRECTOR TRAINING	3,600
120-5179 ADM MISC EXPENSE	1,200
120-5191 TELEPHONE	18,000
120-5192 ELECTRICITY	155,000
120-5193 OTHER UTILITIES	3,500
120-5194 IT SERVICES	35,000

120-5195 ENV/MONITORING	50,000
120-5198 ANNUAL OPERATING FEES	27,000
120-5310 EQUIPMENT - FIELD	1,200
120-5311 EQUIPMENT - OFFICE	1,200
120-5315 SAFETY EQUIPMENT	3,500
120-5545 RECORDING FEES	250
120-5580 TRANSFER OUT	154,075

TOTAL OPERATING EXPENDITURES	2,431,194
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**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
WATER ENTERPRISE FUND 130**

REVENUE	
130-4035 RECONNECT FEES	15,000
130-4039 WATER CONNECTION FEE (METER)	1,645
130-4040 LIEN RECORDING FEES	1,200
130-4045 AVAILABILITY FEES	32,000
130-4110 COMMERCIAL WATER USE	168,824
130-4111 BULK WATER SALES	32,000
130-4112 GOVERNMENT WATER USE	7,400
130-4115 WATER USE CHARGES	3,104,882
130-4210 LATE FEE	57,000
130-4215 RETURNED CHECK FEE	1,000
130-4300 MISC INCOME	1,500
130-4310 OTHER INCOME	100
130-4320 FEMA/CalOES GRANTS	3,822,358
130-4325 GRANTS	121,875
130-4330 HYDRANT METER USE DEPOSIT	3,240
130-4550 INTEREST INCOME	5,985
130-4580 TRANSFER IN	1,274,119
TOTAL REVENUE	8,650,128

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
WATER ENTERPRISE FUND 130**

OPERATING EXPENDITURES

130-5010 SALARY & WAGES	600,605
130-5020 EMPLOYEE BENEFITS	230,942
130-5021 RETIREMENT BENEFITS	135,063
130-5022 CLOTHING ALLOWANCE	2,500
130-5024 WORKERS' COMP INSURANCE	35,000
130-5025 RETIREE HEALTH BENEFITS	19,007
130-5030 DIRECTOR HEALTH BENEFITS	59,752
130-5040 ELECTION EXPENSE	2,500
130-5060 GASOLINE, OIL & FUEL	30,000
130-5061 VEHICLE MAINT	35,000
130-5062 TAXES & LICENSE	1,200
130-5063 CERTIFICATIONS	1,200
130-5074 PROPERTY/LIABILITY INSURANCE	157,500
130-5075 BANK FEES	35,000
130-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000
130-5090 OFFICE SUPPLIES	5,000
130-5092 POSTAGE & SHIPPING	9,500
130-5121 LEGAL SERVICES	75,000

130-5122 ENGINEERING SERVICES	50,000
130-5123 OTHER PROFESSIONAL SERVICES	25,000
130-5124 GSA - GROUNDWATER SUSTAINABILITY	15,000
130-5125 OPEB OBLIGATION	13,000
130-5126 AUDIT SERVICES	7,500
130-5130 PRINTING & PUBLICATION	7,500
130-5135 NEWSLETTER	1,200
130-5145 EQUIPMENT RENTAL	35,000
130-5148 OPERATING SUPPLIES	10,000
130-5150 REPAIR & REPLACE	180,000
130-5155 MAINT BLDG & GROUNDS	15,500
130-5156 CUSTODIAL SERVICES	18,500
130-5157 SECURITY	5,000
130-5170 TRAVEL & MEETINGS	21,000
130-5175 EDUCATION/SEMINARS	25,000
130-5176 DIRECTOR TRAINING	5,000
130-5179 ADM MISC EXPENSE	1,200
130-5191 TELEPHONE	19,000
130-5192 ELECTRICITY	220,000
130-5193 OTHER UTILITIES	4,000
130-5194 IT SERVICES	55,000
130-5195 ENV/MONITORING	20,000

130-5198 ANNUAL OPERATING FEES	30,000
130-5310 EQUIPMENT - FIELD	1,000
130-5311 EQUIPMENT - OFFICE	1,000
130-5315 SAFETY EQUIPMENT	5,000
130-5505 WATER CONSERVATION	7,500
130-5545 RECORDING FEES	700
130-5580 TRANSFER OUT	5,125,435

TOTAL OPERATING EXPENDITURES	7,393,804
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Capital Additions

Wastewater

Disaster Mitigation: \$351,875

SCADA (\$200,000) – The SCADA Master Plan was adopted in 2022. The SCADA implementation plan was completed in 2023. This fiscal year’s plan is to secure state funding to begin the design process for key improvements. The broad topic of SCADA (Supervisory Control And Data Acquisition) will be honed to a small number of elements that will best serve the District by their improvement. This effort represents the beginning of a 2-year design process. Funding is split between both the sewer and water funds as this system supports both.

SMP (\$121,875) – The Stormwater Mitigation project is a new entry in the long-term improvement plans for the District. Reducing the damaging effects of stormwater protects both sewer and water infrastructure, so costs will be split between these two funds. State funding will be targeted to help build a feasibility study that will identify the key steps and costs to moving forward.

LHMP Update (\$30,000) – Adopted in 2020, the original Local Hazard Mitigation Plan (LHMP) will expire in 2025. Federal funding will assist in the development of the plan’s update. This plan also encompasses both sewer and water and project costs will be split between the two.

Risk Management: \$52,000

Chlorine Tank Shut-Off Valve (\$52,000) - An improvement opportunity identified in the Chlorine Risk Management Plan; this project will involve the addition of an automatic shut-off capability in the chlorine tank room.

Regulatory Compliance: \$25,000

Manhole Lids (\$25,000) – This project continues the commitment to battle Infiltration and Inflow (I&I) in the sewer system. Manhole lid replacements and associated appurtenances will reduce/eliminate Sewer System Overflows (SSOs) by replacing manhole lids with airtight, composite lids.

Water

Disaster Mitigation: \$351,875

SCADA (\$200,000) – The SCADA Master Plan was adopted in 2022. The SCADA implementation plan was completed in 2023. This fiscal year’s plan is to secure state funding to begin the design process for key improvements. The broad topic of SCADA will be honed to a small number of elements that will best serve the District by their improvement. This effort represents the beginning of a 2-year design process. Funding is split between both the sewer and water funds as this system supports both.

SMP (\$121,875) – The Stormwater Mitigation project is a new entry in the long-term improvement plans for the District. Reducing the damaging effects of stormwater protects both sewer and water infrastructure, so costs will be split between these two funds. State funding will be targeted to help build a feasibility study that will identify the key steps and costs to moving forward.

LHMP Update (\$30,000) – Adopted in 2020, the original LHMP will expire in 2025. Federal funding will assist in the development of the plan’s update. This plan also encompasses both sewer and water and project costs will be split between the two.

General Vehicle: \$85,000

Construction Truck (\$85,000) – A fully outfitted construction truck supports the District’s commitment to enabling the workforce to proactively maintain new infrastructure. This truck will be dedicated to water treatment and conveyance services only.

Reliable Water Supply: \$5,096,132*

Unit 9 Tank (\$800,867) – Construction began in 2023 and is expected to be completed in the upcoming fiscal year. Federal funding and proceeds from the Net Revenue Bond have assisted in the progress of this project. Two steel bolted tanks will replace the existing redwood tank.

Unit 4 Tank (\$3,020,050) – Construction is anticipated to begin in this fiscal year. Federal funding and proceeds from the Net Revenue Bond are expected to assist in funding. A concrete

tank will replace the existing redwood tank. Along with water storage, this project aims to build wildfire resilience by implementing the defensive space principles of NFPA 1144.

Mainlines (\$180,922) – This multi-year planning and design project is scheduled to be completed this fiscal year. Federal funding and proceeds from the Net Revenue Bond have assisted in funding. The output of this effort will help form the basis for additional potential funding for final design and construction. This project will target three of the most impactful improvements to underground water infrastructure.

Generators (\$1,094,293) - Construction began in 2023 and is expected to be completed in the upcoming fiscal year. Federal funding and proceeds from the Net Revenue Bond have assisted in funding. Two generators will be placed at integral water pumping stations to ensure reliability of water delivery to all elevations within the community.

*The \$5M (net) revenue bond, secured by future District water sales revenue, will be used to facilitate the local cost share required to support the unprecedented District obligations resulting from four water reliability projects being awarded grant funding simultaneously.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
CAPITAL PROJECT EXPENSES**

WASTEWATER			
120-5-70-7201	REGULATORY COMPLIANCE	\$	25,000
120-5-70-7202	DISASTER MITIGATION	\$	351,875
120-5-70-7205	RISK MANAGEMENT	\$	52,000
TOTAL CAPITAL WASTEWATER EXPENDITURES		\$	428,875
WATER			
130-5-70-7102	VEHICLES	\$	85,000
130-5-70-7202	DISASTER MITIGATION	\$	351,875
130-5-70-7204	RELIABLE WATER SUPPLY	\$	5,096,132
TOTAL CAPITAL WATER EXPENDITURES		\$	5,533,007

Debt

1) Sewer Expansion and Wastewater Treatment Plant

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

2) Water Infrastructure Project

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

3) Solar Project

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

4) Water Bond

Water Reliability Bond Series 2023A, issued November 16, 2023, in the amount of \$5,000,000, payable in annual installments with an interest rate of 5.26% and maturity on February 1, 2048. The bonds will finance improvements to the water systems multiple capital improvement projects (CIP). Net system revenues and all amounts in the enterprise fund are pledged as collateral for the debt.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2024-2025 BUDGET
DEBT**

DEBT REVENUE SOURCE	FUND	AMOUNT
BOND SERIES 2016 - TAX ASSESMENT	215	\$ 298,981
CIEDB LOAN - WATER INFRASTRUCTURE	130/218	169,355
USDA LOAN - SOLAR PROJECT WWTP	120	32,095
BOND SERIES 2023A – CIP	130	271,625
TOTAL DEBT SERVICE REVENUE		\$ 772,056
DEBT SERVICE EXPENSE	FUND	AMOUNT
BOND SERIES 2016 (PRINCIPAL)	215	\$ 213,000
BOND SERIES 2016 (INTEREST)	215	76,341
BOND ADMINISTRATION (ANNUAL FEE)	215	9,640
TOTAL SEWER BOND DEBT		\$ 298,981
CIEDB (PRINCIPAL)	218	\$ 126,204
CIEDB (INTEREST)	218	39,726
CIEDB (ANNUAL FEE)	218	3,425
TOTAL CIEDB DEBT		\$ 169,355
USDA SOLAR LOAN (PRINCIPAL)	219	\$ 19,000
USDA SOLAR LOAN (INTEREST)	219	13,095
TOTAL USDA DEBT		\$ 32,095
BOND SERIES 2023A (PRINCIPAL)	130	\$ 20,000
BOND SERIES 2023A (INTEREST)	130	251,625
TOTAL WATER BOND DEBT		\$ 271,625
TOTAL DEBT SERVICE EXPENSES		\$ 722,056

**VEHICLE/EQUIPMENT SCORECARD
POINT SYSTEM**

POINTS SCORED INTERPETATION

Below 15 points = Unit in Excellent Condition

16-20 points = Unit in Good Condition

21-26 points = Unit Qualifies for Replacement

26 point & above = Unit Needs immediate Consideration



Unit #	Dept	Odometer Reading	Class Code	Type Of Service Points	Type Of Vehical	Life Expected Years	Life expected Miles	Year	Age Points	Age	Miles Hours Points	Miles	Hours	Reliability Points	Mainenance & Repairs Cost Points	Maintenance & Repair Cost	Purchase Price	Condition Points	Total Points
8	120/130	209233	2	5	Truck	10	150,000	2005	5	19	5	209,233		5	5		22,212.19	5	30
9	120/130	212641	2	5	Truck	10	150,000	2008	5	16	5	212,641		3	4		25,694.00	3	25

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

DATE: June 11, 2024

AGENDA ITEM: Recommend the adoption of Resolution 2024-06 Brejle & Race Professional Services Contract amendment for the continued Construction Management & Inspection services in the Water Storage Reliability (WSR) Project.

RECOMMENDATIONS:

Recommend the adoption of Resolution 2024-06 Brejle & Race Professional Services Contract amendment for the continued Construction Management & Inspection services in the Water Storage Reliability (WSR) Project.

FINANCIAL IMPACT:

Amendment costs: \$ 167,700

BACKGROUND:

The contract for Construction Management & Inspection (CMI) services for the WSR project was awarded to Brejle & Race (BRCE) in July of 2023, and as per specifications in the contract, began value engineering efforts immediately. The pre-construction meeting was held in September, and general contractor mobilization took place in October.

As the winter months waned, and construction was in full swing, BRCE's CMI expertise were in high demand to manage over 40 RFIs, a barrage of emails, and a notice of potential claim. Staff has been working closely with the BRCE team to address every inquiry with the highest possible level of professionalism, with an eye towards efficient and accurate resolution. The amount of effort to achieve resolution was more than BRCE anticipated.

Despite unanticipated events and complexity, the BRCE team has upheld a level of quality for project design, sequencing, constructability and accountability. The project is close to on-schedule and is expected to be complete by Q3 of this year. Staff finds BRCE's contract amendment reasonable and practicable.

Encl: Resolution 2024-06, BRCE Request for Amendment

RESOLUTION NO. 2024-06

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE
COMMUNITY SERVICES DISTRICT, AUTHORIZING THE GENERAL MANAGER
TO SIGN A PROFESSIONAL SERVICES CONTRACT *AMENDMENT* WITH BREJLE
& RACE CONSULTING ENGINEERS (BRCE) FOR THE *CONTINUED*
CONSTRUCTION MANAGEMENT & INSPECTION (CMI) SERVICES FOR THE
WATER STORAGE RELIABILITY (WSR) PROJECT**

WHEREAS, the District required assistance with the required Construction Management & Inspection services to advance the WSR Project; and

WHEREAS, the District contracted with BRCE for such services in July of 2023; and

WHEREAS, in April of 2024 said contract had reached its expenditure limit due to unforeseen events and complications; and

WHEREAS, BRCE has provided an agreeable and reasonably priced contract amendment proposal to the District at \$167,700; and

WHEREAS, the District wishes to bring the WSR project to a successful completion with the continued CMI services of BRCE;

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 above recitals are true and correct and are hereby incorporated into this Resolution as findings of the Board of Directors of the Hidden Valley Community Services District.
2. The contract for Construction Management & Inspection services for the WSR Project is hereby amended to include an additional amount not to exceed of \$167,700, bringing the total cost of services to \$424,400, conditioned on BRCE's timely execution of the amended Professional Services Agreement.
3. The General Manager is hereby authorized to sign an amendment to the July 2023 Professional Services Agreement consistent with this Resolution and to take all other necessary actions for performance of the contract.
4. This Resolution shall become effective immediately upon its adoption.

Adopted the 18th day of June 2024.

By: _____
Sean Millerick, President
Board of Directors

ATTEST:

I, DENNIS WHITE, Secretary of the Board of the Hidden Valley Lake Community Services District, hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Hidden Valley Lake Community Services District, Lake County, California, at a meeting thereof held on the 18th day of June 2024, by the following Roll Call Vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dennis White, General Manager
Secretary of the Board

June 5, 2024

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

**Subject: HVLCSD Water Storage Tank Reliability Project –Request for Amendment –
Construction Management Services
B&R File No. 4992.00**

Dear Alyssa:

Brelje & Race has reached the end of our budget for this project and requests a contract amendment to allow us to complete the remaining construction management services. This amendment request is per Section XXII – Changes of the PSA. This request is reasonable per the discussion herein, and necessary to carry out our intended scope of services to the end of the construction period.

We believe it has been apparent from near the beginning of construction of the new water tanks that the time necessary to adequately manage the construction contract and monitor the activities of CV Larsen Company has been substantially more than was originally anticipated or could have been anticipated. This contractor is apparently not accustomed to the requirements of the public contract code and early on objected to many of the policies and requirements that we attempted to convey to him. Our scrutiny and refusal of some of his abnormal requests (such as for early payment) lead to immediate conflict between myself and the contractor.

Within our original scope of services, it was planned for me to manage the contract work with office assistance from Brennen Urbanek, and field observations performed primarily by George Potter. However, due to the early conflicts between myself and the contractor, the District and Brelje & Race agreed to have Brennen Urbanek take over the role of construction manager, a role he has not previously performed, while I shifted to a background role to provide oversight, assistance, and mentorship for Brennen. It was hoped that this change would smooth relations and allow the project to move forward with fewer problems and arguments. This hasn't really worked, unfortunately, although Brennen has been handling the difficult role admirably and professionally. The altered management arrangement has meant additional time for me to provide thorough review and oversight of Brennen's work products and assistance in crafting careful communications with the contractor. Additionally, due to the sensitivity of the contractor, we have also taken to forwarding all communications through you for prior review. This is not normal practice, and requires additional time to manage, although we have been agreeable to trying new methods to maintain good relations with the contractor. The field observation task, while challenging, has required some additional time over that anticipated, but has remained within the anticipated hours so far. We anticipate additional field hours will be necessary before the project is completed due to the end date stretching past the original number of contract days.

The office work has required substantially more time to handle the high number of change orders, unreasonable change order requests (which require considerable time to review, negotiate, and provide response), over 40 requests for information, inaccurate progress payment submissions

Alyssa Gordon

June 5, 2024

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requiring numerous alterations, and review of several contractor suggestions for changes to the plans. In addition, the numerous disputes with the contractor have required time to resolve. It is important to note, however, that our efforts provide protection to the District from this inexperienced contractor performing poor quality work, and from charging for costs that are already included within the contract work.

In addition to extra time to manage the contractor's activities, there has been substantial time spent resolving inherent issues with the contract documents. The budget for our peer review was insufficient to resolve all the inherent issues found with the piping plans, missing grading information and missing existing utilities; and omissions regarding geotechnical testing, electrical and SCADA items, pressure class of specified piping, and site clearances, to name a few of the issues. We have also recorded 44 hours for performing miscellaneous 'Extra Services' outside of the original contract scope. These services have included preparation of a number of exhibits, meeting attendance with District staff and attorneys, and arrangements for PG&E relocations. Combined with the extra time to manage the contractor, the overall time expended on this project has been well above what was originally estimated. The District was informed verbally and via email in March of the likelihood of our budget shortfall, however, this letter forms our official request for an amended budget.

It is difficult to estimate the actual budget needed to complete the project as so many unforeseeable issues have arisen to date, some of which are likely to continue. Based on how the project has progressed to date, have prepared a new estimated budget for continuing tasks that will hopefully take us to the anticipated end date of construction. To help reduce overall costs, we propose having Brennen perform all office management duties, with a reduction in hours for my assistance, being only when absolutely necessary. Field time will also be reduced and limited to observing the contractor's underground activities, earthwork, and compaction activities, plus all change order work. For tank erection work performed by CST, electrical work, and other items that can be observed after the work has been completed, we will not plan to provide full-time observation. We estimate a reduction equivalent to approximately three weeks of field time by making this adjustment. However, we still recommend observing all items that will be buried or inaccessible when completed. Some of these work tasks may be performed concurrently with tank erection work or other subcontractor work, and limited observation assistance from District staff on occasion may be helpful.

The attached Task, Work Hour and Cost Tabulation provides an estimate of our hours beginning where our budget ended in April to the projected end date of the project in late August, a period of approximately 19 weeks. No new contingency has been included, however, the time included is still an estimate, and may need further amending should circumstances require. We do request to be allowed to use our previous contingency amount, as that has already been invoiced in May to cover a portion of our April services.

We currently believe the work should be completed around the end of August, barring any delays. Based on the hours estimated, using past trends, and our planned reduction in hours, we request a total budget amendment of **\$167,700**, billed on a time and expenses basis as usual per our current services rates schedule, copy also attached. This estimate includes roughly 140 hours per month for field observations by our Construction Engineer, (less the approximately 3-weeks that may be saved through omitting some normal visits). Office tasks are estimated at approximately 12 to 14 hours per week for Brennen and while my time has been averaging over 20 hours per month, the planned changes are intended to reduce my involvement to about 10 hours per month for oversight and assistance to both Brennen and George.

Alyssa Gordon

June 5, 2024

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We will do our utmost to limit our hours to keep costs down for the District while continuing to provide excellent service monitoring the contractor for quality assurance and adherence to all contract requirements.

Please let us know if you have any questions or care to see modifications to this request.

Very truly yours,

BRELJE & RACE

A handwritten signature in blue ink, appearing to read "M. Sean Jeane", is written over a horizontal line.

M. Sean Jeane, P.E.
Senior Principal

Enc.

Water Storage Reliability Project
Amendment to Construction Management and Inspection
Hidden Valley Lake Community Services District
TASK, WORK HOUR and COST TABULATION
June 5, 2024

TASK	DESCRIPTION	WORKHOURS					
		Principal-in-Charge/ Construction Manager	Project Advisor	Construction Inspector	Construction Engineer	Support Staff	
		Senior Principal	Senior Principal	Construction Engineer	Engineer I	Clerical	
		Jeane	Beazor	Potter	Urbanek	Tallman	
2 Construction Management (4 months)	2.01 Administration of Grant Services						\$0
	2.02 Project Coordination & Correspondence	10			48		\$12,010
	2.03 Schedule Management, Meetings, Reports	2			48		\$9,890
	2.04 Submittal Management				8		\$1,560
	2.05 Records Management & Document Control				3	8	\$1,385
	2.06 Requests for Information	10			60		\$14,350
	2.07 Change Orders and Claims Management	16			60		\$15,940
	2.08 Coordination of Testing and Start-up	2			6		\$1,700
	2.09 Contract Closeout/Punchlist	1		16	4	4	\$4,405
	Subtotal	41	0	16	237	12	\$61,240
3 Construction Inspection (4 months)	3.01 Documentation ¹						\$0
	3.02 Construction Monitoring ^{2,3}	6		550	16		\$106,460
	3.03 Liability Awareness ⁴						\$0
	3.04 Testing ⁴						\$0
	3.05 Public Relations ⁴						\$0
		Subtotal	6	0	550	16	0
C.M. & INSPECTION ONLY (Tasks 2 - 3)							
Total Hours		47	0	566	253	12	
Hourly Rate²		\$265	\$250	\$185	\$195	\$100	
Subtotal Cost		\$12,455	\$0	\$104,710	\$49,335	\$1,200	
SUBTOTAL		\$167,700					
CONTINGENCY ⁵ 0%		\$0					
REPRO & PLOT		\$0					
TOTAL		\$167,700					

Note: Proposal fee budget based on an expected time to complete project by end of August (beginning last week of April - 19 weeks.)

- (1) Documentation will be performed daily while inspecting; Photo journals, punch lists, and change order work documentation may be performed outside of inspection hours.
- (2) Proposal assumes an additional **19-weeks** of field inspection at **35 hours per week** (from last week of April), less approximately 3-weeks for time reduction plan (105 hrs).
- (3) Hourly Rate for Inspector includes vehicle and miscellaneous materials.
- (4) Liability awareness tasks, public relations, testing coordination tasks will be handled primarily by our field observer while performing daily field duties.
- (5) Contingency funds are omitted. (Although, the budget is only an estimate).



SERVICES RATE SCHEDULE
EFFECTIVE MARCH 1, 2024

PROFESSIONAL SERVICES

Senior Principal	\$265.00/hour
Associate Principal	245.00/hour
Associate (Managing Engineer)	230.00/hour
Senior Project Advisor	225.00/hour
Senior Engineer	220.00/hour
Engineer II	205.00/hour
Engineer I	195.00/hour
Engineering Technician II	180.00/hour
Engineering Technician I	170.00/hour
Senior Planner.....	190.00/hour
Planner	165.00/hour
Senior Surveyor	200.00/hour
Surveyor.....	180.00/hour
Survey Technician	170.00/hour
CAD Technician Supervisor	175.00/hour
CAD Designer	160.00/hour
CAD Technician.....	150.00/hour
Engineering Intern	130.00/hour
Construction Engineer	185.00/hour
Construction Technician II	160.00/hour
Construction Technician I.....	140.00/hour
Technical Writer	130.00/hour

EXPERT WITNESS & MEDIATION SERVICES \$600.00/hour

FIELD SURVEYING

One-man Party	\$300.00/hour
(Including Survey Equipment & Vehicle)	
Two-man Party	\$350.00/hour
(Including Survey Equipment & Vehicle)	
Three-man Party	\$500.00/hour
(Including Survey Equipment & Vehicle)	

CLERICAL SERVICES \$100.00/hour

OUTSIDE CONSULTANTS Cost + 10% Handling Charge

OUTSIDE PLOTTING AND REPRODUCTION Cost + 10% Handling Charge

IN-HOUSE PLOTTING

Vellum or Bond	\$10.00/sheet
Mylar	25.00/sheet

Note

Brelje & Race does not charge separately for many of the expenses that are traditionally recouped from the Client as “reimbursable”. The hourly rates listed above are inclusive of all expenses for vehicle mileage, surveying materials, incidental copying services and computer hardware, software and other information technology costs.