



Hidden Valley Lake Community Services District

Finance Committee Meeting

AGENDA

DATE: January 15, 2020

TIME: 12:30 pm

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

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. DISCUSS: Financial Reports
6. DISCUSS: Draft Audit Review with Smith & Newell (Available by Phone)
7. DISCUSS: Coyote Valley Plaza
8. DISCUSS: CV Strategies Update
9. DISCUSS: Water / Sewer Availability Fees (Greg and Andrew from NBS available by phone)
10. DISCUSS: Tax Payers Bond
11. PUBLIC COMMENT
12. COMMITTEE MEMBER COMMENT
13. ITEMS FOR NEXT AGENDA
14. ADJOURN

Public records are available upon request. Board Packets are posted on our website at www.hvllcsd.org/Meetings.

In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting please contact the District Office at (707)987-9201 at least 48 hours prior to the scheduled meeting.

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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>2,746,706.92</u>	<u>105,035.44</u>	<u>1,955,134.94</u>	<u>791,571.98</u>	<u>71.18</u>
TOTAL REVENUES	<u>2,746,706.92</u>	<u>105,035.44</u>	<u>1,955,134.94</u>	<u>791,571.98</u>	<u>71.18</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	117,336.52	462,601.55	191,958.45	70.67
ADMINISTRATION	443,138.00	21,467.92	249,147.62	193,990.38	56.22
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	338,928.00	21,340.16	147,307.35	191,620.65	43.46
DIRECTORS	49,730.00	146.04	16,014.65	33,715.35	32.20
SPECIAL PROJECTS	657,757.22	0.00	657,757.22	0.00	100.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>2,345,113.22</u>	<u>160,290.64</u>	<u>1,732,988.58</u>	<u>612,124.64</u>	<u>73.90</u>
REVENUES OVER/ (UNDER) EXPENDITURES	401,593.70	(55,255.20)	222,146.36	179,447.34	55.32

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	100.00	300.00	200.00	60.00
120-4036 DEVELOPER SEWER FEES	15,200.00	0.00	0.00	15,200.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	135.00	360.00	4,640.00	7.20
120-4050 SALES OF RECLAIMED WATER	118,000.00	1,875.92	83,546.47	34,453.53	70.80
120-4111 COMM SEWER USE	36,959.00	2,961.46	18,001.76	18,957.24	48.71
120-4112 GOV'T SEWER USE	855.00	71.21	427.26	427.74	49.97
120-4116 SEWER USE CHARGES	1,167,934.00	98,104.35	590,629.44	577,304.56	50.57
120-4210 LATE FEE	20,000.00	1,780.85	11,505.31	8,494.69	57.53
120-4300 MISC INCOME	1,500.00	6.65	5,278.17 (	3,778.17)	351.88
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	1,083,419.00	0.00	948,419.00	135,000.00	87.54
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	0.00	1,027.61	472.39	68.51
120-4580 TRANSFERS IN	295,639.92	0.00	295,639.92	0.00	100.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,746,706.92	105,035.44	1,955,134.94	791,571.98	71.18
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00 (	587.78)	3,049.02	19,790.98	13.35
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	12,000.00	3,181.66	12,719.64 (	719.64)	106.00
120-5-00-5061 VEHICLE MAINT	15,000.00	311.80	5,099.52	9,900.48	34.00
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,679.66	9,633.19	11,366.81	45.87
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	0.00	5,414.00	2,086.00	72.19
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	937.85	3,257.83	3,742.17	46.54
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	2,144.25	6,198.70 (	1,198.70)	123.97
120-5-00-5122 ENGINEERING SERVICES	27,000.00	0.00	8,424.50	18,575.50	31.20
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	24,986.58	48,771.74 (	18,771.74)	162.57
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	683.88	1,902.46	3,097.54	38.05
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	134.53	1,294.83	3,705.17	25.90
120-5-00-5148 OPERATING SUPPLIES	40,000.00	6,374.77	30,153.56	9,846.44	75.38
120-5-00-5150 REPAIR & REPLACE	142,000.00	8,112.31	73,825.06	68,174.94	51.99
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	207.50	6,763.31 (	1,263.31)	122.97
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	0.00	6,275.00	10,225.00	38.03
120-5-00-5157 SECURITY	5,000.00	0.00	264.00	4,736.00	5.28
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	20,134.52	36,222.02	8,777.98	80.49
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	785.58	4,820.92	4,679.08	50.75
120-5-00-5192 ELECTRICITY	60,000.00	0.00	23,675.29	36,324.71	39.46
120-5-00-5193 OTHER UTILITIES	2,600.00	241.91	1,210.57	1,389.43	46.56
120-5-00-5194 IT SERVICES	45,000.00	955.50	26,148.23	18,851.77	58.11
120-5-00-5195 ENV/MONITORING	32,000.00	1,908.00	16,000.00	16,000.00	50.00
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	1,822.00	178.00	91.10
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	107.25	1,192.75	8.25
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	0.00	120.04	3,379.96	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	121.00	129.00	48.40
120-5-00-5580 TRANSFERS OUT	0.00	45,144.00	45,144.00 (	45,144.00)	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	5,000.00	0.00	0.00	5,000.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	654,560.00	117,336.52	462,601.55	191,958.45	70.67

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	16,539.86	185,520.95	96,081.05	65.88
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	291.00	30,822.98	63,156.02	32.80
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,242.42	28,408.54	29,098.46	49.40
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	82.70	1,437.31	2,562.69	35.93
120-5-10-5170 TRAVEL MILEAGE	1,200.00	16.61	663.03	536.97	55.25
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	295.33	2,294.81	1,705.19	57.37
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	443,138.00	21,467.92	249,147.62	193,990.38	56.22

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
OFFICE
EXPENDITURES

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

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	17,000.99	93,408.31	121,741.69	43.42
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	112.86	27,725.79	40,528.21	40.62
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	3,971.36	24,624.08	22,099.92	52.70
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	250.00	1,099.50	700.50	61.08
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	90.00	1,410.00	6.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	328.89	671.11	32.89
120-5-30-5170 TRAVEL MILEAGE	500.00	4.95	30.78	469.22	6.16
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	21,340.16	147,307.35	191,620.65	43.46

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	258.37	1,426.39	1,573.61	47.55
120-5-40-5020 DIRECTOR BENEFITS	90.00	13.69	62.19	27.81	69.10
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00 (	126.02)	14,199.34	27,140.66	34.35
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	146.04	16,014.65	33,715.35	32.20

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
 SPECIAL PROJECTS
 EXPENDITURES

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

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	2,345,113.22	160,290.64	1,732,988.58	612,124.64	73.90
REVENUES OVER/(UNDER) EXPENDITURES	401,593.70	(55,255.20)	222,146.36	179,447.34	55.32

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,256,021.80</u>	<u>153,817.55</u>	<u>1,228,194.10</u>	<u>1,027,827.70</u>	<u>54.44</u>
TOTAL REVENUES	<u>2,256,021.80</u>	<u>153,817.55</u>	<u>1,228,194.10</u>	<u>1,027,827.70</u>	<u>54.44</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	166,817.49	463,428.07	410,173.93	53.05
ADMINISTRATION	443,438.00	21,467.97	249,188.36	194,249.64	56.19
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	339,528.00	21,751.52	177,959.26	161,568.74	52.41
DIRECTORS	54,530.00	168.67	16,182.75	38,347.25	29.68
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>0.00</u>	<u>158,138.12</u>	<u>849.88</u>	<u>99.47</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>210,205.65</u>	<u>1,064,896.56</u>	<u>805,189.44</u>	<u>56.94</u>
REVENUES OVER/ (UNDER) EXPENDITURES	385,935.80	(56,388.10)	163,297.54	222,638.26	42.31

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	2,275.00	10,220.00	1,780.00	85.17
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	170.00	340.00	660.00	34.00
130-4040 LIEN RECORDING FEES	500.00	176.75	962.90 (	462.90)	192.58
130-4045 AVAILABILITY FEES	25,000.00	0.00	900.00	24,100.00	3.60
130-4110 COMM WATER USE	104,000.00	7,045.11	55,679.08	48,320.92	53.54
130-4112 GOV'T WATER USE	6,000.00	426.13	2,934.86	3,065.14	48.91
130-4115 WATER USE	1,940,435.00	141,855.18	996,310.36	944,124.64	51.34
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	25,000.00	2,508.37	19,003.68	5,996.32	76.01
130-4215 RETURNED CHECK FEE	1,000.00	150.00	850.00	150.00	85.00
130-4300 MISC INCOME	2,000.00 (	788.99)	2,139.62 (	139.62)	106.98
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	0.00	1,866.80	133.20	93.34
130-4580 TRANSFER IN	136,986.80	0.00	136,986.80	0.00	100.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,256,021.80	153,817.55	1,228,194.10	1,027,827.70	54.44
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HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	93.64 (	93.64)	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00 (	587.77)	3,049.05	19,790.95	13.35
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	11,000.00	3,181.63	10,856.34	143.66	98.69
130-5-00-5061 VEHICLE MAINT	24,292.00	311.78	5,099.44	19,192.56	20.99
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	27,000.00	0.00	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,679.63	9,310.67	11,689.33	44.34
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	0.00	20,154.00	3,846.00	83.98
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	937.83	3,257.78	2,742.22	54.30
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	1,716.75	5,771.20	4,228.80	57.71
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	50.00	59,950.00	0.08
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	11,077.50	30,680.85	9,319.15	76.70
130-5-00-5124 WATER RIGHTS	70,000.00	805.00	3,298.56	66,701.44	4.71
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	683.88	1,902.43	5,597.57	25.37
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	134.52	2,870.04	32,129.96	8.20
130-5-00-5148 OPERATING SUPPLIES	5,000.00	0.00	1,785.50	3,214.50	35.71
130-5-00-5150 REPAIR & REPLACE	185,000.00	1,968.11	40,067.95	144,932.05	21.66
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	207.50	5,486.95	6,513.05	45.72
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	0.00	1,525.00	2,675.00	36.31
130-5-00-5157 SECURITY	5,000.00	0.00	264.00	4,736.00	5.28
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	785.58	4,824.83	4,675.17	50.79
130-5-00-5192 ELECTRICITY	150,000.00	0.00	65,457.77	84,542.23	43.64
130-5-00-5193 OTHER UTILITIES	2,200.00	241.90	1,210.52	989.48	55.02
130-5-00-5194 IT SERVICES	40,000.00	3,304.50	28,497.19	11,502.81	71.24
130-5-00-5195 ENV/MONITORING	20,000.00	1,181.00	7,910.00	12,090.00	39.55
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	12,294.15	30,103.15 (	103.15)	100.34
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	107.24	892.76	10.72
130-5-00-5312 TOOLS - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	0.00	120.02	2,379.98	4.80
130-5-00-5505 WATER CONSERVATION	9,000.00	0.00	3,450.00	5,550.00	38.33
130-5-00-5545 RECORDING FEES	100.00	0.00	121.00 (	21.00)	121.00
130-5-00-5580 TRANSFERS OUT	0.00	126,894.00	126,894.00 (	126,894.00)	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	166,817.49	463,428.07	410,173.93	53.05

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	16,539.98	185,180.30	96,421.70	65.76
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	290.99	30,822.81	63,156.19	32.80
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,242.38	28,369.63	29,137.37	49.33
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	82.68	1,437.16	2,562.84	35.93
130-5-10-5170 TRAVEL MILEAGE	2,000.00	16.61	1,083.66	916.34	54.18
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	295.33	2,294.80	1,705.20	57.37
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	443,438.00	21,467.97	249,188.36	194,249.64	56.19

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
OFFICE
EXPENDITURES

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

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	17,001.17	120,739.89	94,410.11	56.12
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	112.85	27,632.08	40,621.92	40.48
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,382.55	27,941.37	18,782.63	59.80
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	250.00	1,099.48	700.52	61.08
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	328.86	671.14	32.89
130-5-30-5170 TRAVEL MILEAGE	2,000.00	4.95	27.58	1,972.42	1.38
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	339,528.00	21,751.52	177,959.26	161,568.74	52.41

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

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	279.88	1,587.81	1,412.19	52.93
130-5-40-5020 DIRECTOR BENEFITS	90.00	14.81	68.91	21.09	76.57
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00 (	126.02)	14,199.30	27,140.70	34.35
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	168.67	16,182.75	38,347.25	29.68

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2019

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	0.00	5,907.45 (	5,907.45)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	0.00	158,138.12	849.88	99.47
TOTAL EXPENDITURES	1,870,086.00	210,205.65	1,064,896.56	805,189.44	56.94
REVENUES OVER/(UNDER) EXPENDITURES	385,935.80 (	56,388.10)	163,297.54	222,638.26	42.31

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of December 31, 2019
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank	West America Bank	State Treasurer	US Bank	
	1010	1130	1133	1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 639,662.34	\$ 467,472.83	\$ 615,424.57	\$ 178,941.69	\$ 1,901,501.43
Cash Receipts					
Utility Billing Deposits	294,513.13	16,629.04	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	29.79	-	165.69	
Total Cash Receipts	\$ 294,513.13	\$ 16,658.83	\$ -	\$ 179,107.38	
Cash Disbursements					
Accounts Payable Checks issued	116,135.35	-	-	-	
Electronic Fund/Bank Draft Disbursements	87,942.18	-	-	-	
Payroll Checks issued - net	45,895.77	-	-	-	
Bank Fees	3,359.29	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 253,332.59	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 680,842.88	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,959,506.49
Reconciling Adjustments to Financial Institutions [2]	-	-	-	-	
Financial Institution Ending Balances	\$ 693,777.57	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,972,441.18

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	192,507.09	61,997.46	71,087.62	-	325,592.17
130 Water Operating	154,196.57	165,143.35	105,940.73	-	425,280.65
140 Flood Enterprise	388.45	-	-	-	388.45
215 2016 Sewer Refinancing Bond	(1,393.74)	123,200.35	92,970.27	179,107.38	393,884.26
218 2002 CIEDB Loan	118,128.79	-	12,162.59	-	130,291.38
219 2012 USDA Solar COP	0.23	22,495.00	865.57	-	23,360.80
313 Wastewater Operating Reserve	22,572.00	22,801.54	57,906.94	-	103,280.48
314 Wastewater CIP	22,572.00	(7,858.78)	93,629.67	-	108,342.89
319 2012 USDA Solar COP Reserve	-	31,292.25	-	-	31,292.25
320 Water CIP	74,407.20	3.07	-	-	74,410.27
325 Water Operating Reserve	97,464.29	-	-	-	97,464.29
350 2002 CIEDB Loan Reserve	-	-	180,861.18	-	180,861.18
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,057.42	-	-	65,057.42
Total Ending Balances in General Ledger	\$ 680,842.88	\$ 484,131.66	\$ 615,424.57	\$ 179,107.38	\$ 1,959,506.49

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

[2] See Reconciliation Detail Summary for details



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

DECEMBER

SEWER CIP/OP EXPENSES	FUND	Budget	Year to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	-
IT Upgrades	313	5,000	4,160
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	-
Chlorine tank auto shutoff	314	32,000	-
SCADA	712	30,000	-
Chlorine Disinfection Facility	314	45,000	-
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 239,286

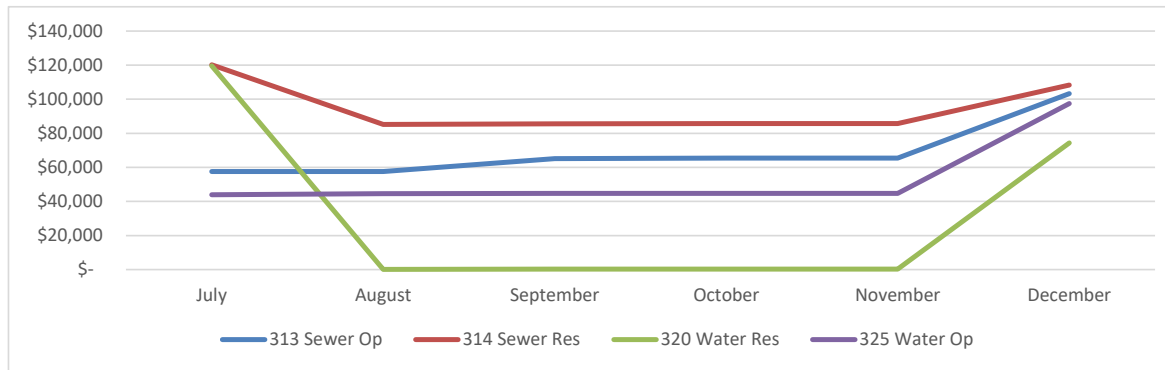
SEWER CIP/OP REVENUE TRANSFERS	FUND	Budgeted Transfers In	Year to Date Transfer In
Sewer Op Reserve (3%)	313	45,147	22,572
FEMA/CalOES	313		-
Sewer CIP (3%)	314	45,147	22,572
FEMA/CalOES	314		-
Total		\$ 90,294	\$ 45,144.00

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

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

*1 Financial Options Funds \$220,000 FY 19/20 & 20/21 plus HMGP 75%

Fund	July	August	September	October	November	December
313 Sewer Op	\$ 57,553	\$ 57,553	\$ 65,153	\$ 65,508	\$ 65,508	\$ 103,281
314 Sewer Res	\$ 120,197	\$ 85,198	\$ 85,498	\$ 85,771	\$ 85,771	\$ 108,343
320 Water Res	\$ 119,601	\$ 101	\$ 240	\$ 266	\$ 266	\$ 74,410
325 Water Op	\$ 43,928	\$ 44,587	\$ 44,658	\$ 44,672	\$ 44,673	\$ 97,464



Activity	July	August	September	October	November	December
313 Sewer Op Transfer In						1 & 2 Qtr
313 Sewer Op Transfer Out						
314 Sewer Res Transfer In						1 & 2 Qtr
314 Sewer Res Transfer Out		Head Rake & Aqua Harvest				
320 Water Res Transfer In						1 & 2 Qtr
320 Water Res Transfer Out	Coastland Generators	Vac Truck				
325 Water Op Transfer In						1 & 2 Qtr
325 Water Op Transfer Out						

**AGREEMENT FOR COLLECTION OF
SPECIAL TAXES, ASSESSMENTS, FEES, CHARGES, AND ABATEMENTS**

THIS AGREEMENT is made and entered into this 13 day of September, 2018, by and between the County of Lake, a political subdivision of the State of California, hereinafter referred to as "County" and the Hidden Valley Lake Community Services District, hereinafter referred to as "District".

WHEREAS, various California statutes (including but not limited to Government Code Sections 50077(b), 50078.17, and 53340(g)) authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any School District, Special District, zone or improvement District thereof; and

WHEREAS, when requested by District, it is in the public interest that the County collect on the County tax rolls the special taxes, fees, and assessments for District.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided, or as required by law, to collect on the County tax rolls the special taxes, fees, and assessments of District, and of each zone or improvement District thereof.
2. When County is to collect District's special taxes, fees, and assessments, District agrees to notify the Auditor-Controller of the County on or before the 10th day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to County, and including, but not limited to, any act of omission or assessment to be so collected. Provided, however, to be effective, the notice must be received by the Auditor-Controller by said date.
3. County may recover costs based on the current fee schedule as of the date the District levy will be placed on the tax roll for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District. District agrees that County shall retain all penalties and interest on said accounts in the event of delinquencies. County may recover cost of \$15 per special tax, fee, or assessment for changes requested by District between September 1 and April 10 annually.
4. District certifies that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218). District has requested, on County's behalf, an opinion from their legal advisor listing each tax, fee, or assessment and stating that each tax, fee, or assessment complies with state law, and specifically analyzing compliance with Proposition 218. Said opinion is attached hereto as "Exhibit A" and incorporated by reference into this Agreement.
5. District hereby releases and forever discharges County and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.
6. District agrees to and shall defend, indemnify and save harmless County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of any of District's responsibility under this agreement, or other action taken by District in establishing a special tax, fee,

or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement. If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, District agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

7. District agrees that its officers, agents and employees will cooperate with County by answering inquiries made to District by any person concerning District's special tax, fee, or assessment, and District agrees that its officers, agents and employees will not refer such individuals making inquiries to County officers or employees for response.

 District Initial Here

 Lake County Initial Here

8. District shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this agreement.

9. This agreement shall be effective for the fiscal year and shall be automatically renewed for each fiscal year thereafter unless terminated as hereinafter provided.

10. Either party may terminate this agreement for any reason for any ensuing fiscal year by giving written notice thereof to the other party prior to May 1st of the preceding fiscal year.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. District agrees to submit to the County Auditor-Controller a completed Annual Certification of Assessment, on the form provided by the Auditor-Controller, on or before the 10th day of August of each fiscal year. Provided, however, to be effective, the notice must be received by the Auditor-Controller by said date.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

DISTRICT:

President, Carolyn Graham
Board of Directors

Attest: Secretary to the Board
of Directors

APPROVED AS TO FORM:
ANITA GRANT
County Counsel

COUNTY OF LAKE

Chair, Board of Supervisors

Attest:
Clerk to the Board of Supervisors



Hidden Valley Lake Community Services District

19400 Hartmann Road
Hidden Valley Lake, CA 95467
707.987.9201
707.987.3237 fax
www.hiddenvalleylakecsd.com

Exhibit A

PROPOSITION 218 CERTIFICATION OF ASSESSMENT

The Hidden Valley Lake CSD hereby certifies that the special assessment(s) to be placed on the 2018/19 Secured Tax bill by Lake County meets the requirements of Proposition 218 that added Articles XIIC and XIID to the State Constitution.

The Hidden Valley Lake CSD agrees to defend, indemnify and hold harmless the County of Lake, the Board of Supervisors, the Auditor-Controller/County Clerk, its officers and employees, from litigation over whether the requirements of proposition 218 were met with respect to such assessment(s).

If any judgement is entered against any indemnified party as a result of not meeting the requirements of Proposition 218 for such assessment(s), the Hidden Valley Lake CSD agrees that County of Lake may offset the amount of any judgement paid by an indemnified party from any monies collected by County of Lake on Hidden Valley Lake CSD's behalf, including property taxes, special taxes, fees, or assessments.

DISTRICT:

BY: *Kirk Cloyd*

PRINT NAME: Kirk Cloyd

TITLE: General Manager

DATE: Sept. 17, 2018

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

AN ORDINANCE ADOPTING WATER STANDBY/AVAILABILITY FEES

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The owner of property located within District boundaries shall pay a water availability fee of \$48 per year per parcel if the owner's property meets all of the following criteria:

- a. The property is not currently being billed for water service;
- b. The property is eligible to receive water service as part of the original water service to the subdivision;
- c. The property is within Units 1 through 11, inclusive, of the Hidden Valley Lake subdivision; and
- d. The property has water distribution service stubbed to its property line.

Section 2: This ordinance and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this ordinance are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this ordinance shall prevail with respect thereto.

Section 3: If any section or provision of this ordinance shall be found unenforceable, unlawful, or invalid, then the other sections and provisions of this ordinance shall be considered valid and enforceable, notwithstanding the partial invalidity of such other portion(s) of the ordinance.

Section 4: The establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, and other charges by this ordinance are for the purpose of meeting operating expenses, including employees' wage rates and fringe benefits; purchasing or leasing supplies, equipment or materials; meeting financial reserve needs and requirements; and obtaining funds for capital projects necessary to maintain service within existing service areas.

Amended

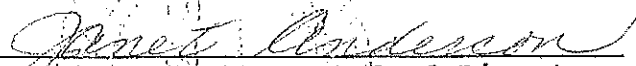
Section 5: Within ten days of adoption, this ordinance shall be published in a newspaper of general circulation within the Hidden Valley Lake area. The ordinance shall take effect upon the 30th day after its adoption. The charges imposed for this ordinance shall be for service beginning July 1, 1994 and collected as part of the tax roll. This ordinance and the charges referenced therein shall remain in effect for the current and future years and future collection on tax rolls until repealed by the Board of Directors.

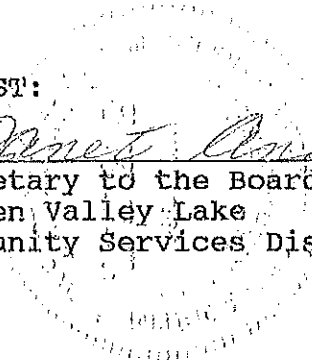
PASSED AND ADOPTED ON SEPTEMBER 22, 1994, by the following vote:

AYES:	DIRECTORS:	SAUNDERS, KNIGHT, SHARPEN, PETKOVICH
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	ALVERSON
ABSTAIN:	DIRECTORS:	NONE


President, Board of Directors

ATTEST:


Secretary to the Board of Directors
Hidden Valley Lake
Community Services District



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

AN ORDINANCE ADOPTING SEWER STANDBY/AVAILABILITY FEES

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The owner of property within the boundaries of the district shall pay a sewer availability fee of \$30.00 per year per parcel if the owner's property meets all of the following criteria:

- a. The property is eligible to receive sewer service due to the District's Water Reclamation Project.
- b. The property is currently undeveloped.
- c. The property is within Hidden Valley Lake subdivision, Units 1, 2, 5, portions of 3, 6, and 10; and
- d. The property has a sewer collection service stubbed to its property line.

Section 2: This ordinance and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this ordinance are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, or other actions, the terms and provisions of this ordinance shall prevail with respect thereto.

Section 3: If any section or provision of this ordinance shall be found unenforceable, unlawful, or invalid, then the other sections and provisions of this ordinance shall be considered valid and enforceable, notwithstanding the partial invalidity of such other portion (s) of the ordinance.

Section 4: The establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, and other charges by this ordinance are for the purpose of meeting operating expenses, including employees' wage rates and fringe benefits; purchasing or leasing supplies, equipment or materials; meeting financial reserve needs and requirements; and obtaining funds for capital projects necessary to maintain service within existing service areas.

Section 5: Within ten days of adoption, this ordinance shall be published in a newspaper of general circulation within the Hidden Valley Lake Area. The ordinance shall take effect upon the 30th day after its adoption. The charges imposed for this ordinance shall be for service beginning July 1, 1995 and collected as part of the tax roll. This ordinance and the charges referenced therein shall remain in effect for the current and future years and on future collection on tax rolls until repealed by the Board of Directors.

PASSED AND ADOPTED ON AUGUST 4, 1995, 1995, by the following vote:

AYES:	DIRECTORS:	ALVERSON, SAUNDERS, KNIGHT, SHARPEN, PETKOVICH
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	NONE
ABSTAIN:	DIRECTORS:	NONE



President, Board of Directors
Hidden Valley Lake
Community Services District

ATTEST:



Secretary to the Board of Directors
Hidden Valley Lake
Community Services District

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

AN ORDINANCE ADOPTING WATER STANDBY/AVAILABILITY FEES

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The owner of property located within District boundaries shall pay a water availability fee of \$48 per year per parcel if the owner's property meets all of the following criteria:

- a. The property is not currently being billed for water service;
- b. The property is eligible to receive water service as part of the original water service to the subdivision;
- c. The property is within Units 1 through 11, inclusive, of the Hidden Valley Lake subdivision; and
- d. The property has water distribution service stubbed to its property line.

Section 2: This ordinance and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this ordinance are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this ordinance shall prevail with respect thereto.

Section 3: If any section or provision of this ordinance shall be found unenforceable, unlawful, or invalid, then the other sections and provisions of this ordinance shall be considered valid and enforceable, notwithstanding the partial invalidity of such other portion(s) of the ordinance.

Section 4: The establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, and other charges by this ordinance are for the purpose of meeting operating expenses, including employees' wage rates and fringe benefits; purchasing or leasing supplies, equipment or materials; meeting financial reserve needs and requirements; and obtaining funds for capital projects necessary to maintain service within existing service areas.

Amended


Section 5: Within ten days of adoption, this ordinance shall be published in a newspaper of general circulation within the Hidden Valley Lake area. The ordinance shall take effect upon the 30th day after its adoption. The charges imposed for this ordinance shall be for service beginning July 1, 1994 and collected as part of the tax roll. This ordinance and the charges referenced therein shall remain in effect for the current and future years and future collection on tax rolls until repealed by the Board of Directors.

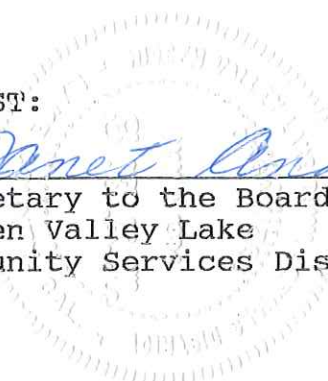
PASSED AND ADOPTED ON SEPTEMBER 22, 1994, by the following vote:

AYES:	DIRECTORS:	SAUNDERS, KNIGHT, SHARPEN, PETKOVICH
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	ALVERSON
ABSTAIN:	DIRECTORS:	NONE


President, Board of Directors

ATTEST:


Secretary to the Board of Directors
Hidden Valley Lake
Community Services District



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

AN ORDINANCE ADOPTING SEWER STANDBY/AVAILABILITY FEES

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The owner of property within the boundaries of the district shall pay a sewer availability fee of \$30.00 per year per parcel if the owner's property meets all of the following criteria:

- a. The property is eligible to receive sewer service due to the District's Water Reclamation Project.
- b. The property is currently undeveloped.
- c. The property is within Hidden Valley Lake subdivision, Units 1, 2, 5, portions of 3, 6, and 10; and
- d. The property has a sewer collection service stubbed to its property line.

Section 2: This ordinance and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this ordinance are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, or other actions, the terms and provisions of this ordinance shall prevail with respect thereto.

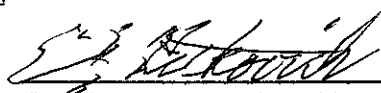
Section 3: If any section or provision of this ordinance shall be found unenforceable, unlawful, or invalid, then the other sections and provisions of this ordinance shall be considered valid and enforceable, notwithstanding the partial invalidity of such other portion (s) of the ordinance.

Section 4: The establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, and other charges by this ordinance are for the purpose of meeting operating expenses, including employees' wage rates and fringe benefits; purchasing or leasing supplies, equipment or materials; meeting financial reserve needs and requirements; and obtaining funds for capital projects necessary to maintain service within existing service areas.

Section 5: Within ten days of adoption, this ordinance shall be published in a newspaper of general circulation within the Hidden Valley Lake Area. The ordinance shall take effect upon the 30th day after its adoption. The charges imposed for this ordinance shall be for service beginning July 1, 1995 and collected as part of the tax roll. This ordinance and the charges referenced therein shall remain in effect for the current and future years and on future collection on tax rolls until repealed by the Board of Directors.

PASSED AND ADOPTED ON AUGUST 4, 1995, 1995, by the following vote:

AYES:	DIRECTORS:	ALVERSON, SAUNDERS, KNIGHT, SHARPEN, PETKOVICH
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	NONE
ABSTAIN:	DIRECTORS:	NONE



President, Board of Directors
Hidden Valley Lake
Community Services District

ATTEST:



Secretary to the Board of Directors
Hidden Valley Lake
Community Services District

