



**Hidden Valley Lake Community Services District
Finance Committee Meeting Agenda
Wednesday, April 8, 2026 – 1:00 PM
19400 Hartmann Road, Hidden Valley Lake, CA**

The agenda and all supporting documents are available for public review at 19400 Hartmann Road, Hidden Valley Lake, CA 95467, 72 hours in advance of each regularly scheduled meeting. Materials related to any items on this agenda submitted to the Board after distribution of the agenda, and not otherwise exempt from disclosure, will be made available for public review during normal business hours.

Assistance for Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call the Clerk of the Board at 707-987-9201 so the necessary arrangements can be made.

1. Opening Greeting

- a. Call to Order
- b. Roll Call:
- c. Pledge of Allegiance
- d. Approval or Amendment of the Agenda

2. Public Discussion

The public is welcomed and encouraged to address the Board at this time on matters not on the agenda. Please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to act on any matter not on the agenda unless it determines an emergency or the need to take action arose after the posting of the agenda. This period will be limited to thirty minutes, and individual speakers will be limited to five minutes.

3. Discussion and Possible Recommendation: Consider the Approval of TerraVerde's Energy Consulting Proposal for \$49,500

4. Discussion and Possible Recommendation: Consider the Approval of the Proposed 2.2% Cost of Living Adjustment (COLA) for FY 2026-27

5. Discussion and Possible Recommendation: Draft Budget Review for Fiscal Year 2026-2027

6. Discussion and Possible Recommendation: Monthly Financials

7. Discussion and Possible Recommendation: Projects Update

8. Committee Member Comment

9. Adjourn

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

STAFF REPORT

Meeting Date: April 8, 2026	Budgeted: No
Meeting: Finance Committee	Budgeted Amount: \$0
To: Finance Committee	Cost Estimate: \$49,500
From: General Manager	Funding Source: 130
Written by: Project Manager	Funding Account #: 5-70-7204
Project Name: FLASHES	Project #: 500

AGENDA ITEM #: 3

AGENDA ITEM TITLE: Consider the Approval of TerraVerde’s Energy Consulting Proposal for \$49,500

SUMMARY: The District anticipates that it will execute the Microgrid Incentive Program (MIP) Grant Agreement with PG&E very soon. The complexities of the Firemain Linked Auxiliary Supply/Hydraulic Energy Storage (FLASHES) project, which include performing a feasibility study and, potentially someday, constructing the hydroelectric facility, warrant expert consultants to support the District’s interests. Staff have sought out TerraVerde to assume this role as its independent advisor for the FLASHES project.

TerraVerde proposes to provide the following services to the District:

1. Strategic Project Framing and Objectives Alignment
2. Business Model and Revenue Strategy Assessment
3. Project Finance Screening
4. Independent Advisory Support During Feasibility Study
5. Microgrid Interconnection and Power Market Pathway Analysis

Should the District continue to pursue this project following the initial feasibility study, future services that TerraVerde may provide include:

1. Project Procurement Request for Proposals
2. Installer/Vendor Contracting and Construction Support
3. Asset Management

BACKGROUND/ANALYSIS: The FLASHES model, while straight forward in concept, is extremely complex and difficult to implement and operate in practice. The District’s expertise lies in

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

STAFF REPORT

potable water treatment and distribution, wastewater collection, and recycled water production, not in energy production, sale, or distribution.

As such, the District is seeking a consultant to evaluate the FLASHES project and the MIP feasibility project with the District's interests in mind. Staff recommend selecting TerraVerde for this role. The firm is widely known and qualified in the field of complex energy-related projects and only serves California public agencies. The firm is also the Association of California Water Agencies' (ACWA) preferred energy provider and, as a member agency, is providing the District with a discount for its services.

RECOMMENDATION: Recommend approval of TerraVerde's energy consulting proposal

ATTACHMENTS: TerraVerde's *Microgrid Feasibility Study Strategic Consulting Services* proposal



11126.98
+13% +2.4%

TerraVerde

ENERGY

Hidden Valley Community Services District

Microgrid Feasibility Study Strategic Consulting Services

March 6, 2026

Prepared for

Paul Kelley, General Manager

Hidden Valley Community Services District

pkelley@hvlcsd.org

(707) 987-9201

Prepared by

Ali Chehrehfaz, CEO

TerraVerde Energy

ali@terraverde.energy

(832) 350-2871



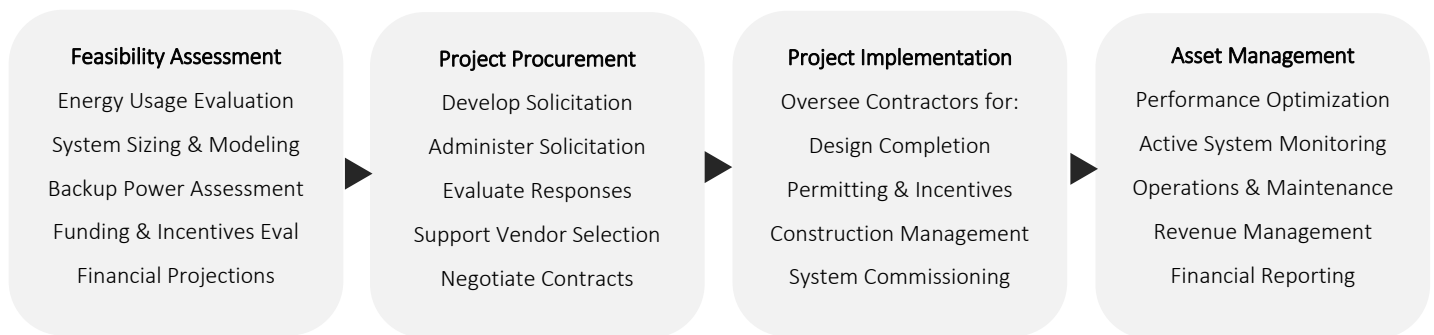
TerraVerde
ENERGY

About Us

TerraVerde Energy is an **energy consulting** firm proudly supporting California public agencies since 2009. We provide **owner's representative** services for planning, procurement, and project management of energy projects and programs. We support public agencies with reducing operational costs, increasing facility reliability & resilience, and regulatory compliance. Over the past 15 years, we have supported more than **130 public entities** with over **260** energy project assessments and procurements.

Our Approach

We specialize in helping public agencies with their **energy infrastructure** planning, procurement & operation. Our expertise is in **solar, battery, bio-gas** utilization including combined heat & power generation, **microgrids**, and **Advanced Clean Fleets (ACF)** compliance as well as **fleet electrification** and **EV charging infrastructure**. We typically support public agencies in a Stage Gate Model approach as shown here:



Our Services

Key services we provide to public agencies:

1. **Feasibility Assessment** - Project ideation, needs assessment, and CIP integration
2. **Savings Analysis** - Technology and vendor independent technical and financial feasibility analyses
3. **Competitive Procurement** - Project procurement services including competitive RFQ/RFP solicitations
4. **Contract Negotiation** - Design-build, design-bid-build, & progressive design-build contract negotiations
5. **Project Oversight** - Project management and installer/vendor oversight
6. **Design Review** - Design review, code, and permit compliance assessment
7. **Incentives & Tariffs** - Securing utility interconnections, grant funds, and incentives
8. **ACF Compliance** – CARB Advanced Clean Fleets compliance planning services
9. **IRA Rebate Validation** - Inflation Reduction Act Elective Pay filing to secure refund from the IRS
10. **Operations & Maintenance** - Ongoing savings and performance reporting of installations

As part of our owner’s representative services, we also provide ongoing asset management services. This includes solar & battery microgrid system monitoring, savings guarantee assessment, O&M management, and detailed energy & financial performance reporting. TerraVerde currently manages nearly 500 solar & battery and microgrid systems for public agencies. To date, we have helped our clients **realize over \$50M** in provable electricity cost savings.

Serving public agencies like **Hidden Valley Community Services District** is why TerraVerde has assembled a dedicated team of engineers and project managers to deliver actionable insights, ensure successful implementation, and help public agencies lead the way in energy optimization and resilience.

Sincerely,



Ali Chehrehsaz, CEO



Select California Public Agency Clients



Objective

Hidden Valley Community Services District (the “District”) is evaluating the development of a large-scale **community microgrid** project consisting of approximately 20 MW of pumped hydro energy storage, 20 MW of solar generation, and 100 MWh of battery storage. The District with an engagement with Trane has secured a \$3.3 million grant through the CPUC Energy Division / PG&E Microgrid Incentive Program to conduct a feasibility study expected to take approximately 12 to 24 months.

While the feasibility study will evaluate the technical design and constructability of the system, the District’s leadership and Board have identified several critical strategic questions that must be addressed to determine whether the project is viable and aligned with the District’s long-term mission.

These questions include:

1. What are the tangible benefits of the project to the District and its ratepayers?
2. How will the electricity generated by the microgrid be delivered to the grid and under what interconnection structure?
3. Who will purchase the electricity generated during normal (“blue sky”) operations?
4. Is the project suitable for 3rd party finance solutions (e.g., public-private partnership) given current wholesale electricity markets and project costs?
5. Who should own, operate, and maintain the power generation assets?
6. How can the District shape the scope and direction of the Trane feasibility study to ensure the project addresses the District’s priorities and maximizes the likelihood of success?

TerraVerde will support the District as an independent strategic advisor during the feasibility study phase, ensuring the District has the information necessary to guide the study, evaluate its findings, and make informed decisions before committing to major capital investments.

1. Strategic Project Framing and Objectives Alignment

TerraVerde will work with District leadership to clearly define the strategic objectives of the microgrid project, including the desired outcomes for reliability, financial performance, community acceptance, and operational responsibilities.

This task will establish the decision framework that will guide how the feasibility study results are evaluated and how the District communicates the project to its Board and community stakeholders.

Key activities include:

- a. Review of project concept and grant requirements
- b. Identification of District goals and risk tolerance
- c. Evaluation of potential project structures (owner/operator vs. landowner/partner models)
- d. Development of a strategic project roadmap for the feasibility phase

Deliverables

Strategic Project Framework Memorandum summarizing project objectives, success criteria, and decision checkpoints for the District.

2. Business Model and Revenue Strategy Assessment

A critical question for the project is how the electricity generated by the pumped hydro and solar system will be monetized during normal operations.

TerraVerde will evaluate potential revenue models including:

- a. Wholesale electricity market participation
- b. Resource adequacy and capacity markets
- c. Community Choice Aggregator (CCA) power purchase agreements
- d. Third-party developer ownership structures
- e. Independent power producer models

The objective is to determine whether a viable revenue model exists that can support project financing while delivering benefits to the District.

Deliverables

Business Model and Revenue Strategy Memo including:

- a. Potential off-take structures
- b. Preliminary revenue scenarios
- c. Identification of key market risks
- d. Recommended project ownership models

3. Project Finance Screening

TerraVerde will conduct a financial feasibility assessment of the proposed project concept to determine whether the project could attract development capital.

This assessment will focus on identifying early fatal flaws or structural challenges before the feasibility study progresses too far.

Key areas of evaluation include:

- a. Capital cost assumptions and order-of-magnitude project economics
- b. Potential financing structures
- c. Ownership and partnership models
- d. Revenue requirements needed to support project financing

Deliverables

Financial Screening Memorandum outlining potential project structures and identifying key conditions required for project viability.

4. Independent Advisory Support During Feasibility Study

TerraVerde will serve as the District's independent advisor during the Trane feasibility study to ensure the District's priorities are reflected in the study's direction and findings.

Activities may include:

- a. Review of feasibility study scope and deliverables
- b. Participation in periodic coordination meetings with Trane and the District
- c. Independent review of technical and economic assumptions
- d. Identification of potential risks or gaps in the analysis
- e. Guidance on additional analysis needed to support decision making

Deliverables

Periodic advisory memos and summary presentations to District leadership and Board as requested.

**5. Microgrid
Interconnection
and Power
Market Pathway
Analysis**

TerraVerde will evaluate potential pathways for how electricity generated by the project could be delivered to and monetized within the California electricity system.

This task will consider:

- a. Utility interconnection structures
- b. Wholesale market participation
- c. Transmission or distribution constraints
- d. Potential off-takers such as CCAs or utilities

Deliverables

Power Market Pathway Brief summarizing potential grid integration strategies and associated risks.

Proposed Consulting Services Fees

Task	Service	Timeline	Estimated Fee
1.	Strategic Project Framing	12 weeks	\$10,000
2	Business Model Assessment	8 weeks	\$7,500
3	Project Finance Screening	10 weeks	\$7,500
4	Independent Advisory Support	12 months	\$15,000
5	Power Market Pathway Analysis	12 weeks	\$15,000

Total Proposed Fees	\$55,000
Total Proposed Fees less 10% ACWA Member Discount	\$49,500



Selected in
2021

Preferred Provider to Association of California Water Agencies (ACWA)

Through a competitive solicitation process, TerraVerde Energy was selected by ACWA as the Preferred Provider of Energy Advisory Services to its nearly 500 members. More here: <https://www.acwa.com/my-acwa-save-money-energy-consulting-services-solar-battery-and-fleet-electrification/>

Contact: Joseph Ramos, Business Development Representative
(916) 669-2429 josephr@acwa.com

Upon entering into a Professional Services Agreement, TerraVerde will conduct additional tasks as approved District through work/task orders. Unless otherwise noted, invoices are issued monthly on a time and materials basis at the hourly rates in the table below with milestone billing at completion of each task.

Hourly Rates

Role	Hourly Rate	Role	Hourly Rate
Project Coordinator	\$195	Project Manager	\$245
Project Developer	\$245	Technical Supervisor	\$295
Sr. Engineer	\$245	Administrative	\$160
Principal Advisor	\$255	Accounting	\$185
Project Engineer	\$225	Software Developer	\$245

6. Project Procurement RFP

Upon receipt of Notice to Proceed (NTP) from the District to TerraVerde for this Task, TerraVerde will launch and complete the RFP process within 120 days:

1. Prepare and assemble a procurement package, including:
 - a. Site layouts, pertinent documentation, as-built drawings, utility usage data, and other relevant reference documents.
 - b. Project development and construction Intake Form completed with District and stakeholders.
 - c. Customized vendor agreements for District project, including general conditions & technical specifications.
2. Solicit proposals from qualified respondents.
3. Manage the RFP process including responding to questions and issuing clarifications as part of a Q&A log and RFP addendums.
4. Lead mandatory pre-bid site walk with respondents.
5. Evaluate proposals and provide District with a quantitative and qualitative assessment for a levelized bid comparison.
6. Lead respondent interviews to derive shortlist.
7. Lead a Best & Final Offer (BAFO) round of solicitations.
8. Support the District to select a respondent.

7. Installer/Vendor Contracting & Construction Support

Upon selecting an installer (vendor) and NTP from the District to TerraVerde for this Task, TerraVerde will provide Owner’s Representative services through the project implementation (construction) phase, including:

1. Lead contract negotiations supported by District’s staff and legal counsel.
2. Finalize the contract and support the District’s CEQA and relevant GC 4217 contracting requirements for approval by District’s board.
3. Prepare revised cash flow projections to support contract execution.
4. Oversee and review the design and permitting process including 50%, 90%, 100% design drawings.
5. Review interconnection, permits, and incentive application documents provided by installer. NOTE: District CPA is required for IRA/ITC filing.
6. Review project schedule provided by the installer, support in optimizing schedule to fit your requirements.
7. Review and respond to the Request for Information (RFIs) submitted by installer through construction phase.
8. Join site audits as needed and attend scheduled virtual meetings.

Review project closeout and delivery of final project documentation per contract terms.

8. Asset Management

Upon completion of construction and commissioning and NTP from the District to TerraVerde for this Task, TerraVerde will provide the following asset management services:

1. Active system performance monitoring.
2. Issue management: manage and enforce warranty claims, maintenance obligations, and performance guarantees.
3. Create & maintain a Facility Operation Plan: a data room with current, relevant, source of truth documentation for the energy systems including contracts, contacts, drawings, and utility authorizations.
4. Physical maintenance expenses are billed as a pass-through cost.
5. Oversee & Manage Maintenance Protocols: managing vendor's completion of warranty and corrective maintenance work.
6. Manage Annual Preventive Maintenance & System Inspections: including manufacturer specified inverter maintenance, conductor continuity and torque mark validation, Voc tests or I-V curve tracing at any underperforming systems, and thorough visual inspections.
7. Revenue management through REC monetization and grid services program participation administration, e.g. Demand Response, etc.
8. Quarterly reporting on actual vs. expected energy systems performance, and issues management.
9. Detailed annual financial reporting on actual vs. expected savings, revenue, expenses, and net savings.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

STAFF REPORT

Meeting Date: April 8, 2026

Budgeted: N/A

Meeting: Finance Committee

Budgeted Amount: N/A

To: Finance Committee

Cost Estimate: N/A

From: General Manager

Funding Source: N/A

Written by: Accounting Supervisor

Funding Account #:

Project Name: N/A

Project #: N/A

AGENDA ITEM #: 4

AGENDA ITEM TITLE: Consider the Approval of the Proposed 2.2% Cost of Living Adjustment (COLA) for FY 2026-27

SUMMARY: Applying the verified U.S. Bureau of Labor Statistics (BLS) data, the resulting figure of 2.2% ensures that district salary schedules remain competitive and responsive to regional economic shifts. Staff recommend that the Board of Directors approve this adjustment to take effect on July 1, 2026.

BACKGROUND/ANALYSIS: In accordance with District Policy 3004.2.1, staff has completed the annual review of economic indicators to determine the appropriate COLA for the upcoming fiscal year. The policy states that the adjustment be based on the percentage change in the Consumer Price Index (CPI) for All Urban Consumers (CPI-U) as reported by the San Francisco Bay Area BLS for the 12-month period ending in February of the current year. Based on the official data released for the period from February 2025 through February 2026, the calculated inflation rate is 2.2%.

Consequently, staff are proposing a 2.2% COLA for fiscal year 2026-27 to maintain alignment with established compensation policies.


RECOMMENDATION: Consider the Approval of the Proposed 2.2% Cost of Living Adjustment (COLA) for FY 2026-27

ATTACHMENTS: U.S. Bureau of Labor Statistics Data

Databases, Tables & Calculators by Subject

 [Special Notices](#) 1/14/2026

Change Output Options:

From: To: 

include graphs include annual averages

[More Formatting Options](#) 

Data extracted on: March 16, 2026 (1:12:41 PM)

Consumer Price Index for All Urban Consumers (CPI-U)

12-Month Percent Change

Series Id: CUURS49BSA0,CUUSS49BSA0

Not Seasonally Adjusted

Series Title: All items in San Francisco-Oakland-Hayward, CA, all urban consumers, not seasonally adjusted

Area: San Francisco-Oakland-Hayward, CA

Item: All items

Base Period: 1982-84=100

*Per 3004.2.1
Feb 2025 (inclusive) to
Feb 2026 (Not inclusive)*

Download:  [.xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2025		2.7		1.3		1.5		2.5		(X)		3.0	2.2	1.9	2.5
2026		2.5													

X: Data unavailable due to the 2025 lapse in appropriations

11 ÷ 5 = 2.2

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

STAFF REPORT

Meeting Date: April 8, 2026

Budgeted: N/A

Meeting: Finance Committee

Budgeted Amount: N/A

To: Finance Committee

Cost Estimate: N/A

From: General Manager

Funding Source: N/A

Written by: General Manager

Funding Account #: N/A

Project Name: N/A

Project #: N/A

AGENDA ITEM #: 5

AGENDA ITEM TITLE: Draft Budget Review for Fiscal Year 2026-2027

SUMMARY: The proposed first draft budget has been developed using historical expenditures and updated focus on major maintenance and Capital improvement management. Taking into consideration the revenue requirements identified in the NBS Rate Study and the lifecycle maintenance schedules established by the Browning Study, this draft budget ensures the District's long-term fiscal health and asset integrity.

BACKGROUND/ANALYSIS: This is an early first draft and are planning to present the second draft of the budget to the Finance Committee in May. To make sure we are all on the same page before the official hearing in June, we recommend that the full Board hold a budget workshop at the regular board meeting in May to review the details and ensure alignment.

Additionally, we are looking for Board guidance on how to handle potential future stormwater expenses so we can incorporate those costs into future budget cycles. This could be as simple as reinstating the stormwater fund.

RECOMMENDATION: Draft Budget Review for Fiscal Year 2026-2027 and Provide Feedback

ATTACHMENTS: Water & Wastewater Draft Budget for Fiscal Year 2026-2027

**Hidden Valley Lake Community Services District
Financial Year 2026-27
DRAFT BUDGET**

OPERATING REVENUES		
	Water	Wastewater
Permits and Inspections	1,125	500
Charges for Services Residential	3,314,149	2,059,030
Charges for Services Commerical	200,385	353,727
Charges for Services Governmental	8,000	1,200
OPERATING REVENUE	3,523,659	2,414,457
OTHER REVENUE		
Interest Income	8,000	6,800
Late Fees	69,500	48,000
Miscellaneous	6,440	1,100
Capacity Charges	-	-
TOTAL OTHER REVENUE	83,940	55,900
TOTAL ALL REVENUES	3,607,599	2,470,357
OPERATING EXPENDITURES		
Salaries and Wages	665,403	665,403
Employee Benefits	332,854	332,854
Retirement Benefits	188,217	188,217
Insurance	184,000	184,000
Office Expenses	48,082	52,679
Contintuing Education	31,200	22,349
Dues and Subscriptions	36,050	16,485
Postage	13,905	13,905
Repairs and Maintenance	259,560	336,720
Gas, fuel and oil	28,560	28,560
Supplies	20,600	92,700
Professional Services	227,175	152,268
Rents and Leases	6,695	5,150
Travel	21,000	13,792
Telephone	15,450	15,450
Power	244,800	173,400
Other Utilities	4,080	3,570
Other Operating	191,586	76,735
Office and Safety Equipment	11,150	10,635
Environmental Monitoring	25,750	53,560
TOTAL ALL OPERATING EXPENSES	2,556,116	2,438,431
NET OPERATIONAL INCOME	1,051,483	31,925
OTHER REVENUE / EXPENDITURES		
Assesment Revenue Sewer Bond RAD1	-	296,794
Debt Expense CIEDB Water Infratructure	168,586	-
Debt Expense Water Bond 233A	276,275	-
Debt Expense Sewer Bond RAD1	-	296,794
Debt Expense Solar Loan	-	32,360
TOTAL OTHER EXPENDITURES	444,861	31,925
NET INCOME	606,622	-
NON-OPERATING INCOME / EXPENDITURES		
Transfer to CIP Fund	509,622	-
Transfer to Reserve Fund	97,000	-
TOTAL TRANSFER OUT	606,622	-
Capital Improvments / Replacements Expense	(3,731,131)	(455,000)
Federal Funding Revenue	758,068	
PG&E Grant Funding (FLASHES)Revenue	2,000,000	
TOTAL CIP / REPLACEMENT EXPENDITURES	(973,063)	(455,000)
USE OF RESERVES	973,063	455,000

DRAFT

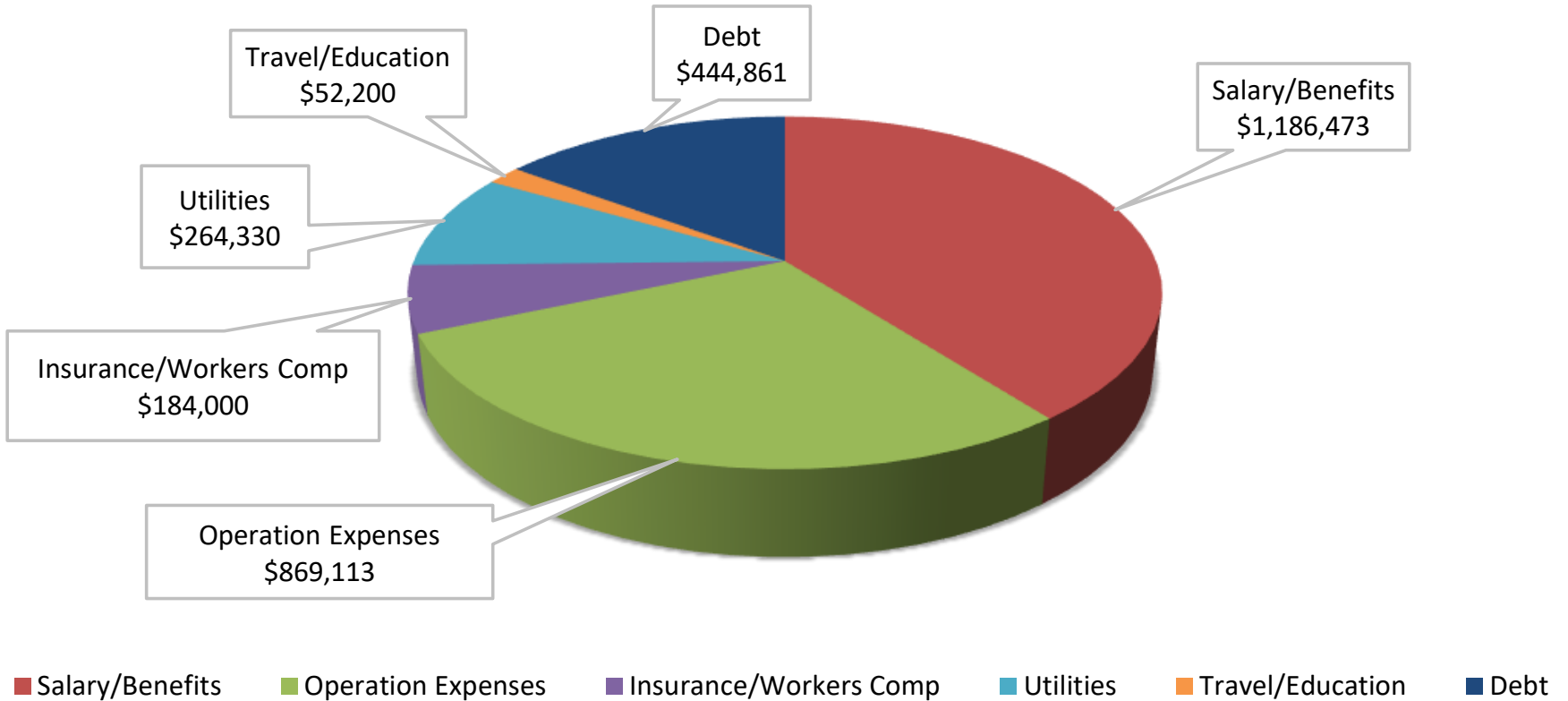
FY 26-27 Sewer Capital Improvements / Replacements Expense

7012	General Vehicle	\$	-
7013	Equipment - Pump LS1 /800-801/AB Chains	\$	155,000
7014	Land Improvements	\$	-
7015	Building Improvements	\$	-
7201	Regulatory Compliance	\$	-
7202	Disaster Mitigation	\$	-
7203	Disaster Recovery	\$	-
7205	Risk Management - SCADA	\$	125,000
7206	Records Retention	\$	-
7207	Collections System Upgrades -Manhole Rehab	\$	100,000
7212	Wastewater Master Plan		75,000
Total Expense		\$	455,000

FY 26-27 Water Capital Improvements / Replacements Expense

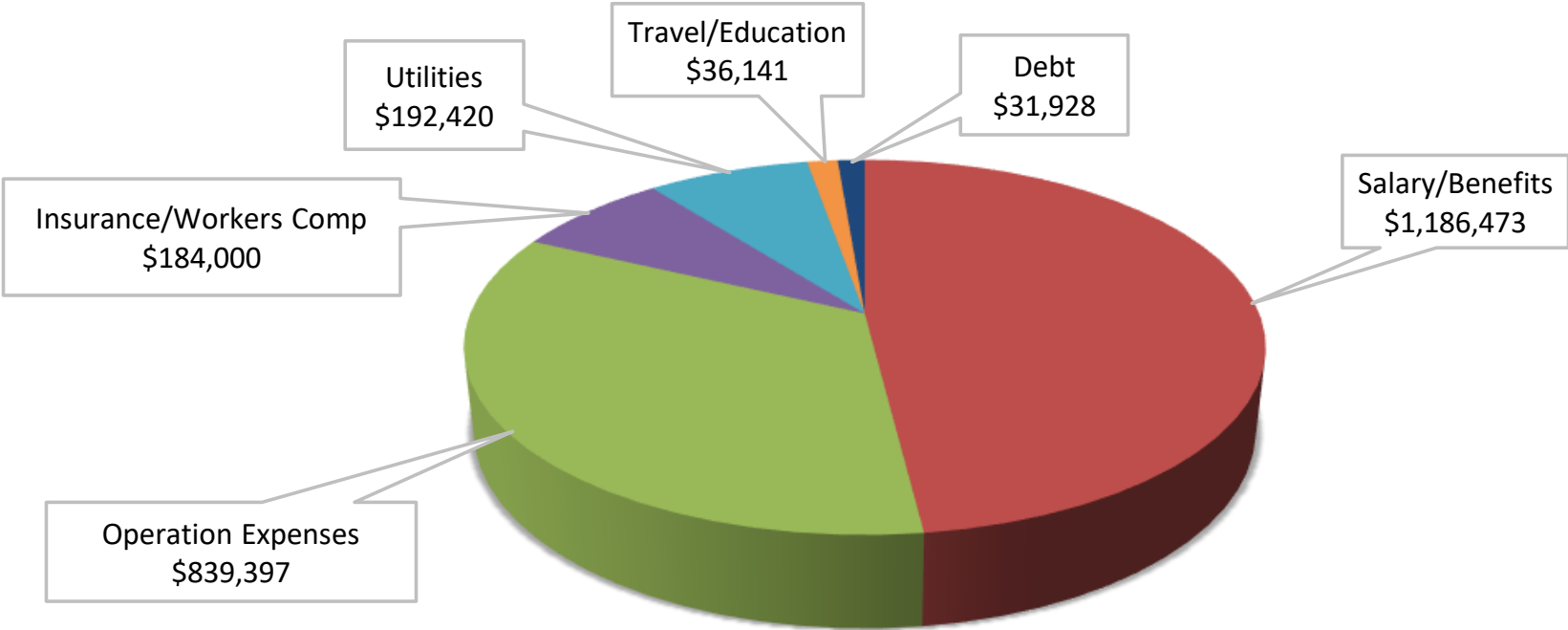
7012	General Vehicle	\$	-
7013	Equipment	\$	-
7014	Land Improvements - Paving LP/Tank 4/Tank 1	\$	8,825
7015	Building Improvements	\$	-
7201	Regulatory Compliance - Chrom 6	\$	95,671
7202	Disaster Mitigation	\$	-
7203	Disaster Recovery	\$	-
7204	Reliable Water Supply	\$	-
7205	Risk Management - SCADA	\$	125,000
7206	Records Retention	\$	-
7207	Mainlines - Isolation Valves	\$	230,000
7208	DSIRC - 75% Reimb FEMA	\$	1,010,757
7209	Contact Tank Improvements	\$	102,264
7210	Wellfield Generator	\$	98,614
7211	FLASHES - 100% Reimb	\$	2,000,000
7212	Water Master Plan	\$	60,000
Total Expense		\$	3,731,131

Water Operations Expenses



Water Revenue \$3,607,599

Wastewater Operations Expenses



■ Salary/Benefits ■ Operation Expenses ■ Insurance/Workers Comp ■ Utilities ■ Travel/Education ■ Debt

Wastewater Revenue \$2,470,357

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

STAFF REPORT

Meeting Date: April 8, 2026

Budgeted: N/A

Meeting: Finance Committee

Budgeted Amount: N/A

To: Finance Committee

Cost Estimate: N/A

From: General Manager

Funding Source: N/A

Written by: Accounting Supervisor

Funding Account #: N/A

Project Name: N/A

Project #: N/A

AGENDA ITEM #: 6

AGENDA ITEM TITLE: Monthly Financials

SUMMARY: The March 2026 monthly financials are being presented to the Finance Committee. The district has successfully met its dept service obligations for the second installment of the fiscal year. All four debt payments have been processed and the annual reporting completed ensuring the District remains in full compliance with its credit covenants.

BACKGROUND/ANALYSIS:

Cash Transfers

Transfer: \$13,960.14

WAB Checking to WAB Money Market

Fund 320 WATER CIP

FEMA DSIRC REIMBURSEMENT

Transfer: \$529,000

LAIF to WAB Money Market

(In April will be transferred to CA CLASS)

Transfer: \$623,120

Water Bond to WAB Checking

(In April will be transferred to CA CLASS)

RECOMMENDATION: Review and discuss Monthly Financials

ATTACHMENTS: Accounts Payable Disbursement Report, Revenue & Expense Report, Pooled Cash Report, Check Reconciliation Report.

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,390.15
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	1,127.00
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	24,947.27
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	5,251.08
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	3,494.58
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	633.93
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,077.22
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,204.22
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	236.98
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	390.74
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	558.24
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	290.96
01-2788	GHD			N		FUND TOTAL FOR VENDOR	36,970.84
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,423.67
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	5,874.50
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,637.50
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	582.96
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	406.25
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	800.00
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	300.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	1,023.17
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	6,330.27
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	532.88
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	237.86
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	12.75

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	122.49
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	214.50
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	38.58
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	287.85
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	259.72
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	346.24
01-3099	RANCHO LANDSCAPE SUPPLY			N		FUND TOTAL FOR VENDOR	5,308.88
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3139	CORE & MAIN LP			N		FUND TOTAL FOR VENDOR	247.44
01-3142	TOTAL ADMINISTRATIVE SERV			N		FUND TOTAL FOR VENDOR	63.46
01-3146	H & R PLUMBING AND DRAIN			N		FUND TOTAL FOR VENDOR	56,000.00
01-3164	UBEO WEST LLC			N		FUND TOTAL FOR VENDOR	31.19
01-3167	SIERRA FIRE SERVICES LLC			N		FUND TOTAL FOR VENDOR	14,807.02
01-3168	MCKENNA FARRES			N		FUND TOTAL FOR VENDOR	36.25
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	156.00
*** FUND TOTALS ***							185,397.14

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	704.54
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,409.63
01-1659	WAGNER & BONSIGNORE CCE			N		FUND TOTAL FOR VENDOR	107.50
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	24,947.26
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	5,279.37
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	633.93
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,143.97
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	2,204.21
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	24.03
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	274.24
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	558.25
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	436.26
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	290.96
01-2788	GHD			N		FUND TOTAL FOR VENDOR	8,147.07
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	3,474.15
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	7,362.00
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,637.50
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	582.95
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	2,330.25
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,290.50
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	800.00
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	300.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	1,023.10
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	2,353.11
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	532.87

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	237.86
01-2992	BACKGROUNDS ONLINE			N		FUND TOTAL FOR VENDOR	12.75
01-3021	DOMINIC HERNANDEZ			N		FUND TOTAL FOR VENDOR	60.00
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	122.47
01-3050	ALESHIRE & WYNDER, LLP			N		FUND TOTAL FOR VENDOR	214.50
01-3069	OGRAM'S LOCKSMITH			N		FUND TOTAL FOR VENDOR	38.58
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	9,794.09
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	259.71
01-3081	BENNETT ENGINEERING SERVI			N		FUND TOTAL FOR VENDOR	1,306.25
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	918.30
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	346.24
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,540.00
01-3119	GINNLAW, P.C.			N		FUND TOTAL FOR VENDOR	5,432.00
01-3139	CORE & MAIN LP			N		FUND TOTAL FOR VENDOR	247.44
01-3141	KEYES & FOX LLP			N		FUND TOTAL FOR VENDOR	647.00
01-3142	TOTAL ADMINISTRATIVE SERV			N		FUND TOTAL FOR VENDOR	63.46
01-3164	UBEO WEST LLC			N		FUND TOTAL FOR VENDOR	31.19
01-3167	SIERRA FIRE SERVICES LLC			N		FUND TOTAL FOR VENDOR	14,807.02
01-3168	MCKENNA FARRES			N		FUND TOTAL FOR VENDOR	36.25
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	156.00
*** FUND TOTALS ***							112,321.26
*** REPORT TOTALS ***			297,718.40				297,718.40

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
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SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	237.86
120 2076	TASC	63.46
120 2088	SURVIVOR BENEFITS - PERS	12.36
120 2090	PERS PAYABLE	3,235.66
120 2091	FIT PAYABLE	3,821.30
120 2092	CIT PAYABLE	1,506.34
120 2093	SOCIAL SECURITY PAYABLE	67.53
120 2094	MEDICARE PAYABLE	647.30
120 2095	S D I PAYABLE	580.32
120 2099	DEFERRED COMP - 457 PLAN	1,637.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,719.07
120 5-00-5060	GASOLINE, OIL & FUEL	582.96
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	304.50
120 5-00-5092	POSTAGE & SHIPPING	1,629.72
120 5-00-5121	LEGAL SERVICES	908.60
120 5-00-5123	OTHER PROFESSIONAL SERVICES	12.75
120 5-00-5130	PRINTING & PUBLICATION	730.50
120 5-00-5145	EQUIPMENT RENTAL	290.91
120 5-00-5148	OPERATING SUPPLIES	9,871.10
120 5-00-5150	REPAIR & REPLACE	23,083.63
120 5-00-5155	MAINT BLDG & GROUNDS	1,002.50
120 5-00-5156	CUSTODIAL SERVICES	1,540.00
120 5-00-5191	TELEPHONE	558.74
120 5-00-5193	OTHER UTILITIES	346.24
120 5-00-5194	IT SERVICES	601.48
120 5-00-5195	ENV/MONITORING	5,874.50
120 5-00-5315	SAFETY EQUIPMENT	316.50
120 5-10-5010	SALARIES & WAGES	317.81
120 5-10-5020	EMPLOYEE BENEFITS	9,489.76
120 5-10-5021	RETIREMENT BENEFITS	1,977.54
120 5-10-5090	OFFICE SUPPLIES	105.02
120 5-10-5170	TRAVEL / MILEAGE	73.12
120 5-10-5175	EDUCATION / SEMINARS	1,551.00
120 5-10-5179	ADM MISC EXPENSES	176.00
120 5-30-5010	SALARIES & WAGES	313.84
120 5-30-5020	EMPLOYEE BENEFITS	9,096.60
120 5-30-5021	RETIREMENT BENEFITS	1,851.66
120 5-30-5022	CLOTHING ALLOWANCE	301.50
120 5-30-5090	OFFICE SUPPLIES	35.60
120 5-40-5010	DIRECTORS COMPENSATION	83.30
120 5-40-5020	DIRECTOR BENEFITS	40.29
120 5-40-5030	DIRECTOR HEALTH BENEFITS	5,829.93
120 5-70-7201	REGULATORY COMPLIANCE	86,227.91
120 5-70-7202	DISASTER MITIGATION	6,742.93

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

** FUND TOTAL **		185,397.14
130 1052	ACCTS REC WATER USE	704.54
130 2075	AFLAC	237.86
130 2076	TASC	63.46
130 2088	SURVIVOR BENEFITS - PERS	12.75
130 2090	PERS PAYABLE	3,268.49
130 2091	FIT PAYABLE	3,834.89
130 2092	CIT PAYABLE	1,516.55
130 2093	SOCIAL SECURITY PAYABLE	67.54
130 2094	MEDICARE PAYABLE	654.76
130 2095	S D I PAYABLE	587.01
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,637.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,719.07
130 5-00-5060	GASOLINE, OIL & FUEL	582.95
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	304.49
130 5-00-5092	POSTAGE & SHIPPING	1,629.71
130 5-00-5112	CROSS CONNECTION CONTROL	918.30
130 5-00-5121	LEGAL SERVICES	12,985.84
130 5-00-5123	OTHER PROFESSIONAL SERVICES	120.25
130 5-00-5130	PRINTING & PUBLICATION	730.50
130 5-00-5145	EQUIPMENT RENTAL	290.90
130 5-00-5148	OPERATING SUPPLIES	2,364.81
130 5-00-5150	REPAIR & REPLACE	18,287.55
130 5-00-5155	MAINT BLDG & GROUNDS	1,002.50
130 5-00-5156	CUSTODIAL SERVICES	1,540.00
130 5-00-5191	TELEPHONE	558.74
130 5-00-5193	OTHER UTILITIES	346.24
130 5-00-5194	IT SERVICES	2,891.97
130 5-00-5195	ENV/MONITORING	7,362.00
130 5-00-5315	SAFETY EQUIPMENT	247.44
130 5-10-5010	SALARIES & WAGES	317.75
130 5-10-5020	EMPLOYEE BENEFITS	9,489.72
130 5-10-5021	RETIREMENT BENEFITS	1,977.48
130 5-10-5090	OFFICE SUPPLIES	105.00
130 5-10-5170	TRAVEL / MILEAGE	73.11
130 5-10-5175	EDUCATION / SEMINARS	1,152.00
130 5-10-5179	ADM MISC EXPENSES	175.99
130 5-30-5010	SALARIES & WAGES	321.09
130 5-30-5020	EMPLOYEE BENEFITS	9,099.17
130 5-30-5021	RETIREMENT BENEFITS	1,885.25
130 5-30-5022	CLOTHING ALLOWANCE	301.50
130 5-30-5063	CERTIFICATIONS	60.00
130 5-30-5090	OFFICE SUPPLIES	35.60
130 5-40-5010	DIRECTORS COMPENSATION	83.34
130 5-40-5020	DIRECTOR BENEFITS	40.34
130 5-40-5030	DIRECTOR HEALTH BENEFITS	5,829.92

VENDOR SET: 01 Hidden Valley Lake

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-70-7202	DISASTER MITIGATION	6,742.93
130 5-70-7204	RELIABLE WATER SUPPLY	8,162.46
	** FUND TOTAL **	112,321.26

 ** TOTAL ** 297,718.40

NO ERRORS

SELECTION CRITERIA

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

TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

=====PAYMENT DATES===== =====ITEM DATES===== =====POSTING DATES=====
PAID ITEMS DATES : 2/01/2026 THRU 2/28/2026 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

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>2,461,445.00</u>	<u>198,647.81</u>	<u>1,840,113.67</u>	<u>621,331.33</u>	<u>74.76</u>
TOTAL REVENUES	<u>2,461,445.00</u>	<u>198,647.81</u>	<u>1,840,113.67</u>	<u>621,331.33</u>	<u>74.76</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,279,207.00	76,695.20	994,557.75	284,649.25	77.75
ADMINISTRATION	529,659.00	34,767.16	356,510.59	173,148.41	67.31
FIELD	573,773.00	41,795.48	377,045.83	196,727.17	65.71
DIRECTORS	83,806.00	6,821.97	56,711.34	27,094.66	67.67
CAPITAL PROJECTS & EQUIP	<u>690,607.00</u>	<u>26,272.26</u>	<u>207,275.98</u>	<u>483,331.02</u>	<u>30.01</u>
TOTAL EXPENDITURES	<u>3,157,052.00</u>	<u>186,352.07</u>	<u>1,992,101.49</u>	<u>1,164,950.51</u>	<u>63.10</u>
REVENUES OVER/(UNDER) EXPENDITURES	(695,607.00)	12,295.74	(151,987.82)	(543,619.18)	21.85

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	0.00	500.00	0.00
120-4036 DEVELOPER FEES SEWER	0.00	9,469.80	9,469.80 (	9,469.80)	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	9,000.00	3,858.60	4,541.40	4,458.60	50.46
120-4050 SALES OF RECLAIMED WATER	245,610.00	0.00	105,861.94	139,748.06	43.10
120-4111 COMM SEWER USE	103,204.00	0.00	53,446.06	49,757.94	51.79
120-4112 GOV'T SEWER USE	1,200.00	0.00	1,136.24	63.76	94.69
120-4116 SEWER USE CHARGES	2,059,031.00	181,170.74	1,583,622.38	475,408.62	76.91
120-4210 LATE FEE	35,000.00	4,114.63	37,320.38 (	2,320.38)	106.63
120-4300 MISC INCOME	100.00	0.35	2.05	97.95	2.05
120-4310 OTHER INCOME	1,000.00	0.00	8,636.13 (	7,636.13)	863.61
120-4320 FEMA/Caloes GRANTS	0.00	0.00	29,916.94 (	29,916.94)	0.00
120-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	6,800.00	33.69	6,160.35	639.65	90.59
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,461,445.00	198,647.81	1,840,113.67	621,331.33	74.76

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	35,000.00	0.00	15,588.96	19,411.04	44.54
120-5-00-5025 RETIREE HEALTH BENEFITS	18,028.00	(1,260.21)	6,517.11	11,510.89	36.15
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	28,000.00	1,002.94	7,923.47	20,076.53	28.30
120-5-00-5061 VEHICLE MAINT	15,000.00	1,310.29	14,940.54	59.46	99.60
120-5-00-5062 TAXES & LIC	800.00	0.00	110.88	689.12	13.86
120-5-00-5064 GENERATOR MAINT	21,000.00	0.00	16,970.46	4,029.54	80.81
120-5-00-5074 INSURANCE PROPERTY/LIABILI	151,000.00	0.00	150,052.78	947.22	99.37
120-5-00-5075 BANK FEES	40,000.00	2,695.68	23,929.01	16,070.99	59.82
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000.00	3,250.00	13,154.00	846.00	93.96
120-5-00-5092 POSTAGE & SHIPPING	13,500.00	832.28	8,016.16	5,483.84	59.38
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	2,518.13	21,214.97	(1,214.97)	106.07
120-5-00-5122 ENGINEERING SERVICES	50,000.00	497.50	10,487.89	39,512.11	20.98
120-5-00-5123 OTHER PROFESSIONAL SERVICE	38,300.00	0.00	30,471.73	7,828.27	79.56
120-5-00-5125 OPEB	13,000.00	12,800.00	12,800.00	200.00	98.46
120-5-00-5126 AUDIT SERVICES	8,825.00	0.00	8,825.00	0.00	100.00
120-5-00-5130 PRINTING & PUBLICATION	8,500.00	624.63	5,456.97	3,043.03	64.20
120-5-00-5135 NEWSLETTER	1,000.00	0.00	225.00	775.00	22.50
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	31.19	4,352.68	647.32	87.05
120-5-00-5148 OPERATING SUPPLIES	90,000.00	4,687.06	87,242.75	2,757.25	96.94
120-5-00-5150 REPAIR & REPLACE	185,000.00	24,237.80	167,203.03	17,796.97	90.38
120-5-00-5155 MAINT BLDG & GROUNDS	68,820.00	1,792.02	33,995.87	34,824.13	49.40
120-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	13,335.00	5,165.00	72.08
120-5-00-5157 SECURITY	9,116.00	3,208.12	11,514.12	(2,398.12)	126.31
120-5-00-5160 SLUDGE DISPOSAL	25,000.00	0.00	22,254.70	2,745.30	89.02
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	15,000.00	949.98	8,123.84	6,876.16	54.16
120-5-00-5192 ELECTRICITY	170,000.00	4,250.38	118,488.90	51,511.10	69.70
120-5-00-5193 OTHER UTILITIES	3,500.00	346.24	2,689.75	810.25	76.85
120-5-00-5194 IT SERVICES	37,000.00	4,693.36	17,589.73	19,410.27	47.54
120-5-00-5195 ENV/MONITORING	52,000.00	6,249.25	42,223.50	9,776.50	81.20
120-5-00-5198 ANNUAL OPERATING FEES	35,000.00	0.00	32,884.00	2,116.00	93.95
120-5-00-5315 SAFETY EQUIPMENT	4,500.00	408.56	3,867.45	632.55	85.94
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	300.00	30.00	90.00	210.00	30.00
120-5-00-5580 TRANSFERS OUT	32,018.00	0.00	32,017.50	0.50	100.00
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	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,279,207.00	76,695.20	994,557.75	284,649.25	77.75

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	319,115.00	22,683.57	201,743.37	117,371.63	63.22
120-5-10-5020 EMPLOYEE BENEFITS	117,496.00	8,998.82	78,355.51	39,140.49	66.69
120-5-10-5021 RETIREMENT BENEFITS	75,048.00	1,977.54	63,011.10	12,036.90	83.96
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	5,000.00	561.08	3,075.09	1,924.91	61.50
120-5-10-5170 TRAVEL / MILEAGE	6,000.00	237.81	4,275.55	1,724.45	71.26
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	297.50	5,271.17 (	271.17)	105.42
120-5-10-5179 ADM MISC EXPENSES	1,500.00	10.84	778.80	721.20	51.92
TOTAL ADMINISTRATION	529,659.00	34,767.16	356,510.59	173,148.41	67.31

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

120-SEWER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	344,698.00	24,569.14	220,097.25	124,600.75	63.85
120-5-30-5020 EMPLOYEE BENEFITS	138,279.00	12,947.27	85,865.97	52,413.03	62.10
120-5-30-5021 RETIREMENT BENEFITS	74,796.00	2,032.91	63,352.55	11,443.45	84.70
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	78.60	1,372.37	1,127.63	54.89
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	468.48	1,031.52	31.23
120-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	298.63	701.37	29.86
120-5-30-5170 TRAVEL / MILEAGE	5,000.00	140.51	474.03	4,525.97	9.48
120-5-30-5175 EDUCATION / SEMINARS	6,000.00	2,027.05	5,116.55	883.45	85.28
TOTAL FIELD	573,773.00	41,795.48	377,045.83	196,727.17	65.71

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	12,000.00	959.08	7,459.64	4,540.36	62.16
120-5-40-5020 DIRECTOR BENEFITS	230.00	32.96	232.68 (	2.68)	101.17
120-5-40-5030 DIRECTOR HEALTH BENEFITS	60,976.00	5,829.93	49,019.02	11,956.98	80.39
120-5-40-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	0.00	5,000.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	83,806.00	6,821.97	56,711.34	27,094.66	67.67

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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	180,000.00	15,173.53	135,337.44	44,662.56	75.19
120-5-70-7202 DISASTER MITIGATION	350,000.00	11,098.73	43,025.54	306,974.46	12.29
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	160,607.00	0.00	28,913.00	131,694.00	18.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	690,607.00	26,272.26	207,275.98	483,331.02	30.01
TOTAL EXPENDITURES	3,157,052.00	186,352.07	1,992,101.49	1,164,950.51	63.10
REVENUES OVER/(UNDER) EXPENDITURES	(695,607.00)	12,295.74	(151,987.82)	(543,619.18)	21.85

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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>3,555,530.00</u>	<u>280,373.32</u>	<u>2,936,211.75</u>	<u>619,318.25</u>	<u>82.58</u>
TOTAL REVENUES	<u>3,555,530.00</u>	<u>280,373.32</u>	<u>2,936,211.75</u>	<u>619,318.25</u>	<u>82.58</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,428,443.00	103,679.90	1,533,476.02	894,966.98	63.15
ADMINISTRATION	536,359.00	35,600.06	355,668.22	180,690.78	66.31
FIELD	580,273.00	41,969.74	384,533.17	195,739.83	66.27
DIRECTORS	88,206.00	6,822.11	56,711.72	31,494.28	64.29
CAPITAL PROJECTS & EQUIP	<u>6,161,262.95</u>	<u>45,814.19</u>	<u>457,470.27</u>	<u>5,703,792.68</u>	<u>7.42</u>
TOTAL EXPENDITURES	<u>9,794,543.95</u>	<u>233,886.00</u>	<u>2,787,859.40</u>	<u>7,006,684.55</u>	<u>28.46</u>
REVENUES OVER/(UNDER) EXPENDITURES	(6,239,013.95)	46,487.32	148,352.35	(6,387,366.30)	2.38-

130-WATER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	15,000.00	2,160.00	19,225.00 (	4,225.00)	128.17
130-4036 DEVELOPER FEES WATER	0.00	9,469.80	9,469.80 (	9,469.80)	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	658.00	0.00	130.00	528.00	19.76
130-4040 LIEN RECORDING FEES	1,200.00	0.00	5,266.08 (	4,066.08)	438.84
130-4045 AVAILABILITY FEES	32,000.00	15,434.40	18,165.60	13,834.40	56.77
130-4110 COMM WATER USE	168,824.00	0.00	82,725.35	86,098.65	49.00
130-4111 BULK WATER SALES	5,000.00	0.00	26,913.73 (	21,913.73)	538.27
130-4112 GOV'T WATER USE	7,400.00	0.00	5,748.51	1,651.49	77.68
130-4115 WATER USE	3,246,608.00	247,199.55	2,403,068.20	843,539.80	74.02
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	65,000.00	5,816.13	59,695.91	5,304.09	91.84
130-4215 RETURNED CHECK FEE	1,000.00	0.00	550.00	450.00	55.00
130-4300 MISC INCOME	100.00	0.35	102.05 (	2.05)	102.05
130-4310 OTHER INCOME	1,500.00	0.00	13,224.52 (	11,724.52)	881.63
130-4320 FEMA/CalOES GRANTS	0.00	0.00	49,278.66 (	49,278.66)	0.00
130-4325 GRANTS	0.00	0.00	149,539.18 (	149,539.18)	0.00
130-4330 HYDRANT METER USE DEPOSIT	3,240.00	0.00	6,480.00 (	3,240.00)	200.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	8,000.00	293.09	8,879.16 (	879.16)	110.99
130-4580 TRANSFER IN	0.00	0.00	77,750.00 (	77,750.00)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,555,530.00	280,373.32	2,936,211.75	619,318.25	82.58
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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	20,000.00	0.00	15,588.96	4,411.04	77.94
130-5-00-5025 RETIREE HEALTH BENEFITS	18,028.00	(1,260.21)	6,517.02	11,510.98	36.15
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	28,000.00	1,002.92	7,923.33	20,076.67	28.30
130-5-00-5061 VEHICLE MAINT	15,000.00	1,310.26	16,202.05	(1,202.05)	108.01
130-5-00-5062 TAXES & LIC	1,200.00	0.00	110.88	1,089.12	9.24
130-5-00-5064 GENERATOR MAINT	12,000.00	0.00	4,888.51	7,111.49	40.74
130-5-00-5074 INSURANCE PROPERTY/LIABILI	151,000.00	0.00	150,052.77	947.23	99.37
130-5-00-5075 BANK FEES	35,000.00	2,695.67	23,976.83	11,023.17	68.51
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000.00	3,250.00	31,113.98	3,886.02	88.90
130-5-00-5092 POSTAGE & SHIPPING	13,500.00	832.27	8,016.09	5,483.91	59.38
130-5-00-5110 CONTRACTUAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5112 CROSS CONNECTION CONTROL	112,750.00	9,977.50	20,913.80	91,836.20	18.55
130-5-00-5121 LEGAL SERVICES	75,000.00	5,461.88	120,466.28	(45,466.28)	160.62
130-5-00-5122 ENGINEERING SERVICES	50,000.00	497.50	1,489.37	48,510.63	2.98
130-5-00-5123 OTHER PROFESSIONAL SERVICE	38,300.00	0.00	33,833.79	4,466.21	88.34
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	648.80	14,351.20	4.33
130-5-00-5125 OPEB	13,500.00	12,800.00	12,800.00	700.00	94.81
130-5-00-5126 AUDIT SERVICES	8,825.00	0.00	8,825.00	0.00	100.00
130-5-00-5130 PRINTING & PUBLICATION	8,500.00	624.62	5,456.88	3,043.12	64.20
130-5-00-5135 NEWSLETTER	1,200.00	0.00	225.00	975.00	18.75
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	6,500.00	31.19	3,452.88	3,047.12	53.12
130-5-00-5148 OPERATING SUPPLIES	20,000.00	0.00	7,824.57	12,175.43	39.12
130-5-00-5150 REPAIR & REPLACE	180,000.00	23,150.25	109,510.98	70,489.02	60.84
130-5-00-5155 MAINT BLDG & GROUNDS	45,000.00	1,792.01	33,977.59	11,022.41	75.51
130-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,540.00	13,335.00	5,165.00	72.08
130-5-00-5157 SECURITY	9,116.00	3,208.12	11,514.10	(2,398.10)	126.31
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	15,000.00	949.96	8,123.75	6,876.25	54.16
130-5-00-5192 ELECTRICITY	240,000.00	12,316.16	188,220.09	51,779.91	78.43
130-5-00-5193 OTHER UTILITIES	4,000.00	346.24	2,689.74	1,310.26	67.24
130-5-00-5194 IT SERVICES	60,820.00	6,994.64	35,875.81	24,944.19	58.99
130-5-00-5195 ENV/MONITORING	25,000.00	626.00	17,270.00	7,730.00	69.08
130-5-00-5198 ANNUAL OPERATING FEES	12,000.00	0.00	9,430.68	2,569.32	78.59
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	408.55	3,001.80	1,998.20	60.04
130-5-00-5505 WATER CONSERVATION	7,500.00	1,134.23	1,134.23	6,365.77	15.12
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240.00	0.00	12,960.00	(9,720.00)	400.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	700.00	30.00	90.00	610.00	12.86
130-5-00-5580 TRANSFERS OUT	1,116,764.00	13,960.14	606,015.46	510,748.54	54.27
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

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2026

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,428,443.00	103,679.90	1,533,476.02	894,966.98	63.15

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	319,115.00	22,683.57	201,743.29	117,371.71	63.22
130-5-10-5020 EMPLOYEE BENEFITS	117,496.00	8,998.80	78,355.32	39,140.68	66.69
130-5-10-5021 RETIREMENT BENEFITS	75,048.00	1,977.48	63,011.46	12,036.54	83.96
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	5,000.00	561.05	3,199.54	1,800.46	63.99
130-5-10-5170 TRAVEL / MILEAGE	8,000.00	237.81	3,451.08	4,548.92	43.14
130-5-10-5175 EDUCATION / SEMINARS	10,000.00	1,067.50	5,032.17	4,967.83	50.32
130-5-10-5179 ADM MISC EXPENSES	1,500.00	73.85	875.36	624.64	58.36
TOTAL ADMINISTRATION	536,359.00	35,600.06	355,668.22	180,690.78	66.31

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	344,698.00	25,068.09	226,459.65	118,238.35	65.70
130-5-30-5020 EMPLOYEE BENEFITS	138,279.00	12,947.24	85,886.83	52,392.17	62.11
130-5-30-5021 RETIREMENT BENEFITS	74,796.00	2,064.31	63,778.36	11,017.64	85.27
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	78.60	1,372.35	1,127.65	54.89
130-5-30-5063 CERTIFICATIONS	1,000.00	50.00	545.00	455.00	54.50
130-5-30-5090 OFFICE SUPPLIES	1,000.00	0.00	265.63	734.37	26.56
130-5-30-5170 TRAVEL / MILEAGE	8,000.00	140.50	1,080.85	6,919.15	13.51
130-5-30-5175 EDUCATION / SEMINARS	10,000.00	1,621.00	5,144.50	4,855.50	51.45
TOTAL FIELD	580,273.00	41,969.74	384,533.17	195,739.83	66.27

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	12,000.00	959.18	7,460.00	4,540.00	62.17
130-5-40-5020 DIRECTOR BENEFITIS	230.00	33.01	232.84 (	2.84)	101.23
130-5-40-5030 DIRECTOR HEALTH BENEFITS	60,976.00	5,829.92	49,018.88	11,957.12	80.39
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	5,000.00	0.00	0.00	5,000.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	0.00	5,000.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	88,206.00	6,822.11	56,711.72	31,494.28	64.29

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7012 GENERAL VEHICLES	122,412.95	0.00	122,412.95	0.00	100.00
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	250,000.00	11,098.72	43,025.52	206,974.48	17.21
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	5,788,850.00	34,715.47	292,031.80	5,496,818.20	5.04
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	6,161,262.95	45,814.19	457,470.27	5,703,792.68	7.42
TOTAL EXPENDITURES	9,794,543.95	233,886.00	2,787,859.40	7,006,684.55	28.46
REVENUES OVER/ (UNDER) EXPENDITURES	(6,239,013.95)	46,487.32	148,352.35	(6,387,366.30)	2.38-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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>389,546.00</u>	<u>154,852.45</u>	<u>177,086.40</u>	<u>212,459.60</u>	<u>45.46</u>
TOTAL REVENUES	<u>389,546.00</u>	<u>154,852.45</u>	<u>177,086.40</u>	<u>212,459.60</u>	<u>45.46</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>295,861.00</u>	<u>0.00</u>	<u>289,804.60</u>	<u>6,056.40</u>	<u>97.95</u>
TOTAL EXPENDITURES	<u>295,861.00</u>	<u>0.00</u>	<u>289,804.60</u>	<u>6,056.40</u>	<u>97.95</u>
REVENUES OVER/ (UNDER) EXPENDITURES	93,685.00	154,852.45	(112,718.20)	206,403.20	120.32-

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2026

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	284,346.00	146,343.96	151,427.36	132,918.64	53.25
215-4540 DELINQUENT ASSESSMENTS	32,000.00	5,827.05	8,035.73	23,964.27	25.11
215-4541 DELINQ PENALTY & INTEREST	55,000.00	2,671.33	4,455.77	50,544.23	8.10
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	15,000.00	10.11	13,167.54	1,832.46	87.78
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	389,546.00	154,852.45	177,086.40	212,459.60	45.46

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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	11,515.00	0.00	6,200.21	5,314.79	53.84
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	65,346.00	0.00	64,604.39	741.61	98.87
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	219,000.00	0.00	219,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	295,861.00	0.00	289,804.60	6,056.40	97.95
TOTAL EXPENDITURES	295,861.00	0.00	289,804.60	6,056.40	97.95
REVENUES OVER/(UNDER) EXPENDITURES	93,685.00	154,852.45	(112,718.20)	206,403.20	120.32-

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

218-CIEDB REDEMPTION FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>167,088.00</u>	<u>0.00</u>	<u>165,806.87</u>	<u>1,281.13</u>	<u>99.23</u>
TOTAL REVENUES	<u>167,088.00</u>	<u>0.00</u>	<u>165,806.87</u>	<u>1,281.13</u>	<u>99.23</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>167,088.00</u>	<u>0.00</u>	<u>168,976.45</u>	<u>(1,888.45)</u>	<u>101.13</u>
TOTAL EXPENDITURES	<u>167,088.00</u>	<u>0.00</u>	<u>168,976.45</u>	<u>(1,888.45)</u>	<u>101.13</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(3,169.58)	3,169.58	0.00

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

218-CIEDB REDEMPTION FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	9,137.00	0.00	0.00	9,137.00	0.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	12,000.00	0.00	5,967.42	6,032.58	49.73
218-4580 TRANSFERS IN	145,951.00	0.00	159,839.45 (	13,888.45)	109.52
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	167,088.00	0.00	165,806.87	1,281.13	99.23

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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	33,065.00	0.00	35,334.06 (	2,269.06)	106.86
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	3,425.00	0.00	3,046.04	378.96	88.94
218-5-00-5599 PRINCIPAL PMT	130,598.00	0.00	130,596.35	1.65	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	167,088.00	0.00	168,976.45 (	1,888.45)	101.13
TOTAL EXPENDITURES	167,088.00	0.00	168,976.45 (	1,888.45)	101.13
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(3,169.58)	3,169.58	0.00

*** END OF REPORT ***

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2026

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>32,018.00</u>	<u>0.00</u>	<u>32,222.67</u>	<u>(204.67)</u>	<u>100.64</u>
TOTAL REVENUES	<u>32,018.00</u>	<u>0.00</u>	<u>32,222.67</u>	<u>(204.67)</u>	<u>100.64</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,018.00</u>	<u>0.00</u>	<u>32,017.50</u>	<u>0.50</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,018.00</u>	<u>0.00</u>	<u>32,017.50</u>	<u>0.50</u>	<u>100.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	205.17	(205.17)	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2026

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	200.00	0.00	205.17 (	5.17)	102.59
219-4580 TRANSFERS IN	31,818.00	0.00	32,017.50 (	199.50)	100.63
TOTAL REVENUES	32,018.00	0.00	32,222.67 (	204.67)	100.64
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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	12,518.00	0.00	12,517.50	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	19,500.00	0.00	19,500.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,018.00	0.00	32,017.50	0.50	100.00
TOTAL EXPENDITURES	32,018.00	0.00	32,017.50	0.50	100.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	205.17 (	205.17)	0.00

*** END OF REPORT ***

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>325,825.00</u>	<u>0.00</u>	<u>293,879.11</u>	<u>31,945.89</u>	<u>90.20</u>
TOTAL REVENUES	<u>325,825.00</u>	<u>0.00</u>	<u>293,879.11</u>	<u>31,945.89</u>	<u>90.20</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>277,275.00</u>	<u>0.00</u>	<u>355,025.00</u>	<u>(77,750.00)</u>	<u>128.04</u>
TOTAL EXPENDITURES	<u>277,275.00</u>	<u>0.00</u>	<u>355,025.00</u>	<u>(77,750.00)</u>	<u>128.04</u>
REVENUES OVER/ (UNDER) EXPENDITURES	48,550.00	0.00	(61,145.89)	109,695.89	125.94-

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2026

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	50,000.00	0.00	16,604.11	33,395.89	33.21
223-4580 TRANSFER IN	275,825.00	0.00	277,275.00 (	1,450.00)	100.53
TOTAL REVENUES	325,825.00	0.00	293,879.11	31,945.89	90.20
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

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	1,450.00	0.00	0.00	1,450.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	1,450.00 (	1,450.00)	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	250,825.00	0.00	250,825.00	0.00	100.00
223-5-00-5580 TRANSFER OUT	0.00	0.00	77,750.00 (	77,750.00)	0.00
223-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
223-5-00-5599 PRINCIPAL PMT	25,000.00	0.00	25,000.00	0.00	100.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	277,275.00	0.00	355,025.00 (	77,750.00)	128.04
TOTAL EXPENDITURES	277,275.00	0.00	355,025.00 (	77,750.00)	128.04
REVENUES OVER/(UNDER) EXPENDITURES	48,550.00	0.00	(61,145.89)	109,695.89	125.94-

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of March 31, 2026
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee Sewer	Bond Trustee Water	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	US Bank 1212	
Financial Activity of Cash/Investment Accounts in General Ledger [1]						
Beginning Balances	\$ 950,038	\$ 6,854,757	\$ 718,174	\$ 161,188	\$ 623,120	\$ 9,307,277
Cash Receipts						
Utility Billing Deposits	\$ 450,721	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits		\$ 16,505	\$ -	\$ 454	\$ 1,518	
Total Cash Receipts	\$ 450,721	\$ 16,505	\$ -	\$ 161,642	\$ 624,638	
Cash Disbursements						
Accounts Payable Checks issued	\$ 267,357	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 60,393	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 70,441	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,392	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 403,584	\$ -	\$ -	\$ -	\$ -	
Transfers Between Accounts						
Transfers In	\$ 623,120	\$ 730,472	\$ -	\$ -	\$ -	
Transfers Out	\$ 13,960	\$ -	\$ 529,000	\$ -	\$ 623,120	
Total Transfers Between Accounts	\$ 637,080	\$ 730,472	\$ 529,000	\$ -	\$ 623,120	
Ending Balances in General Ledger	\$ 1,606,335	\$ 7,601,734	\$ 189,174	\$ 161,642	\$ 1,518	\$ 9,560,401
Financial Institution Ending Balances	\$ 1,623,413	\$ 7,601,734	\$ 189,174	\$ 161,642	\$ 1,518	\$ 9,577,480

Ending Balances General Ledger Distribution by District Funds [2]

100 Operating	-	-	-	-	-	-
120 Wastewater Operating	252,819	99,414	-	-	-	352,233
130 Water Operating	730,395	180,669	-	-	-	911,064
215 2016 Sewer Refinancing Bond	-	454,008	-	161,642	-	615,649
218 2002 CIEDB Loan	-	103,529	-	-	-	103,529
219 2012 USDA Solar COP	-	9,133	655	-	-	9,788
223 2023 Water Revenue Bond	623,120	-	-	-	1,518	624,638
313 Wastewater Operating Reserve	-	258,685	-	-	-	258,685
314 Wastewater CIP	-	548,570	-	-	-	548,570
319 2012 USDA Solar COP Reserve	-	32,861	-	-	-	32,861
320 Water CIP	-	5,726,141	-	-	-	5,726,141
325 Water Operating Reserve	-	188,725	-	-	-	188,725
350 2002 CIEDB Loan Reserve	-	-	188,519	-	-	188,519
Total Ending Balances in General Ledger	\$ 1,606,335	\$ 7,601,734	\$ 189,174	\$ 161,642	\$ 1,518	\$ 9,560,401

[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 >>>>>>. All cash accounts have been reconciled to the ending Financial Institution statements.

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 3/01/2026 THRU 3/31/2026
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	3/06/2026	BANK-DRAFT	001273	AFLAC	237.86CR	CLEARED	A	3/09/2026
1010	3/06/2026	BANK-DRAFT	001274	CALIFORNIA PUBLIC EMPLOYEES RE	7,466.62CR	CLEARED	A	3/09/2026
1010	3/06/2026	BANK-DRAFT	001275	NATIONWIDE RETIREMENT SOLUTION	1,675.00CR	CLEARED	A	3/06/2026
1010	3/06/2026	BANK-DRAFT	001276	STATE OF CALIFORNIA EDD	2,476.35CR	CLEARED	A	3/06/2026
1010	3/06/2026	BANK-DRAFT	001277	TOTAL ADMINISTRATIVE SERVICES	63.46CR	CLEARED	A	3/10/2026
1010	3/06/2026	BANK-DRAFT	001278	US DEPARTMENT OF THE TREASURY	5,644.58CR	CLEARED	A	3/06/2026
1010	3/19/2026	BANK-DRAFT	032026	CERBT ANNUAL CONTRIBUTION	25,600.00CR	CLEARED	G	3/23/2026
1010	3/20/2026	BANK-DRAFT	001279	AFLAC	237.86CR	OUTSTND	A	0/00/0000
1010	3/20/2026	BANK-DRAFT	001280	CALIFORNIA PUBLIC EMPLOYEES RE	7,466.62CR	CLEARED	A	3/23/2026
1010	3/20/2026	BANK-DRAFT	001281	NATIONWIDE RETIREMENT SOLUTION	1,675.00CR	CLEARED	A	3/20/2026
1010	3/20/2026	BANK-DRAFT	001282	STATE OF CALIFORNIA EDD	2,334.31CR	CLEARED	A	3/20/2026
1010	3/20/2026	BANK-DRAFT	001283	TOTAL ADMINISTRATIVE SERVICES	63.46CR	CLEARED	A	3/26/2026
1010	3/20/2026	BANK-DRAFT	001284	US DEPARTMENT OF THE TREASURY	5,451.89CR	CLEARED	A	3/20/2026
CHECK:								
1010	3/06/2026	CHECK	004412	ACWA/JPIA	1,302.46CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004413	ADVANCED SECURITY SYSTEMS SANT	894.00CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004414	ALPHA ANALYTICAL LABORATORIES	4,130.75CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004415	VOID CHECK	0.00	CLEARED	A	3/06/2026
1010	3/06/2026	CHECK	004416	AMAZON CAPITAL SERVICES, INC.	2,183.87CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004417	APPLIED TECHNOLOGY SOLUTIONS	1,305.75CR	CLEARED	A	3/16/2026
1010	3/06/2026	CHECK	004418	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	3/12/2026
1010	3/06/2026	CHECK	004419	B & G TIRES OF MIDDLETOWN	1,927.01CR	CLEARED	A	3/25/2026
1010	3/06/2026	CHECK	004420	BADGER METER	2,301.30CR	CLEARED	A	3/13/2026
1010	3/06/2026	CHECK	004421	BRELJE & RACE CONSULTING CIVIL	6,833.75CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004422	COASTLAND CIVIL ENGINEERING, I	5,545.00CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004423	COURTNEY HERNANDEZ	1,540.00CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004424	GHD	10,698.19CR	CLEARED	A	3/12/2026
1010	3/06/2026	CHECK	004425	HANNAH DAVIDSON	404.87CR	CLEARED	A	3/09/2026
1010	3/06/2026	CHECK	004426	JESSICA E DESSEL	445.09CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004427	KELLY REESE	2,052.00CR	CLEARED	A	3/09/2026
1010	3/06/2026	CHECK	004428	LAKE COUNTY RECORD BEE	107.68CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004429	LAKE COUNTY WASTE SOLUTIONS, I	123.76CR	CLEARED	A	3/13/2026
1010	3/06/2026	CHECK	004430	LAKE COUNTY WASTE SOLUTIONS, I	568.72CR	CLEARED	A	3/13/2026
1010	3/06/2026	CHECK	004431	MCKENNA FARRES	72.50CR	CLEARED	A	3/06/2026
1010	3/06/2026	CHECK	004432	PACE SUPPLY CORP	2,853.60CR	CLEARED	A	3/13/2026
1010	3/06/2026	CHECK	004433	PACIFIC GAS & ELECTRIC COMPANY	16,566.54CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004434	PETERSON MECHANICAL INC.	570.00CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004435	PETTY CASH REIMBURSEMENT	137.72CR	CLEARED	A	3/06/2026
1010	3/06/2026	CHECK	004436	PUMPMAN NORCAL	3,237.50CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004437	STREAMLINE	600.00CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004438	TOTAL ADMINISTRATIVE SERVICES	1,200.00CR	CLEARED	A	3/17/2026
1010	3/06/2026	CHECK	004439	TELSTAR INSTRUMENTS	23,239.20CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004440	TYLER TECHNOLOGY	7,500.00CR	CLEARED	A	3/10/2026

4/02/2026 3:26 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 2
 CHECK DATE: 3/01/2026 THRU 3/31/2026
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	3/06/2026	CHECK	004441	USA BLUE BOOK	4,428.79CR	CLEARED	A	3/11/2026
1010	3/06/2026	CHECK	004442	WESTGATE PETROLEUM CO., INC.	1,305.57CR	CLEARED	A	3/10/2026
1010	3/06/2026	CHECK	004443	BARROWS, WILLIAM F	436.45CR	OUTSTND	A	0/00/0000
1010	3/06/2026	CHECK	004444	CIDDIO, MARK STEVEN	162.76CR	CLEARED	A	3/12/2026
1010	3/20/2026	CHECK	004445	ADVANCED SECURITY SYSTEMS SANT	5,522.24CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004446	ALPHA ANALYTICAL LABORATORIES	2,744.50CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004447	VOID CHECK	0.00	CLEARED	A	3/20/2026
1010	3/20/2026	CHECK	004448	APPLIED TECHNOLOGY SOLUTIONS	8,005.56CR	OUTSTND	A	0/00/0000
1010	3/20/2026	CHECK	004449	ARMED FORCE PEST CONTROL, INC.	3,163.46CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004450	BENNETT ENGINEERING SERVICES	6,197.75CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004451	BKS LAW FIRM, PC	7,980.01CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004452	CALIFORNIA RURAL WATER ASSOCIA	1,785.00CR	OUTSTND	A	0/00/0000
1010	3/20/2026	CHECK	004453	COUNTY OF LAKE SOLID WASTE	15.57CR	CLEARED	A	3/27/2026
1010	3/20/2026	CHECK	004454	COURTNEY HERNANDEZ	1,540.00CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004455	DATAPROSE, LLC	2,795.64CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004456	DONNA MAHONEY	72.50CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004457	ELAN CARDMEMBER SERVICE	3,235.60CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004458	ERIK LEARY	207.20CR	CLEARED	A	3/20/2026
1010	3/20/2026	CHECK	004459	EUREKA OXYGEN CO.	817.11CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004460	GINNLAW, P.C.	14,028.00CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004461	HARDESTER'S MARKETS & HARDWARE	348.67CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004462	IAN GIBBS	200.00CR	OUTSTND	A	0/00/0000
1010	3/20/2026	CHECK	004463	JAMES DAY CONSTRUCTION, INC.	2,523.00CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004464	JOSEPH A LAYMON	662.91CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004465	NIZRI, OMER	1,021.37CR	CLEARED	A	3/31/2026
1010	3/20/2026	CHECK	004466	PETERSON MECHANICAL INC.	9,100.00CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004467	SPECIAL DISTRICT RISK MANAGEME	51,857.97CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004468	THATCHER COMPANY, INC.	3,305.80CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004469	TITUS	15,173.53CR	OUTSTND	A	0/00/0000
1010	3/20/2026	CHECK	004470	UBEO WEST LLC	62.38CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004471	USA BLUE BOOK	7,472.21CR	CLEARED	A	3/25/2026
1010	3/20/2026	CHECK	004472	VERIZON WIRELESS	1,547.47CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004473	VERIZON WIRELESS	351.48CR	CLEARED	A	3/26/2026
1010	3/20/2026	CHECK	004474	WEST YOST & ASSOCIATES, INC.	9,977.50CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004475	WESTGATE PETROLEUM CO., INC.	700.29CR	CLEARED	A	3/24/2026
1010	3/20/2026	CHECK	004476	KNIGHT, JUDITH A	62.81CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	3/02/2026	DEPOSIT		CREDIT CARD 3/02/2026	6,370.41	CLEARED	C	3/03/2026
1010	3/02/2026	DEPOSIT	000001	CREDIT CARD 3/02/2026	5,705.82	CLEARED	C	3/04/2026
1010	3/02/2026	DEPOSIT	000002	CREDIT CARD 3/02/2026	17,277.90	CLEARED	C	3/04/2026
1010	3/02/2026	DEPOSIT	000003	CREDIT CARD 3/02/2026	1,742.28	CLEARED	C	3/03/2026
1010	3/02/2026	DEPOSIT	000004	CREDIT CARD 3/02/2026	1,079.26	CLEARED	C	3/04/2026
1010	3/02/2026	DEPOSIT	000005	CREDIT CARD 3/02/2026	1,101.66	CLEARED	C	3/04/2026

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

CHECK RECONCILIATION REGISTER

PAGE: 3
 CHECK DATE: 3/01/2026 THRU 3/31/2026
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	3/02/2026	DEPOSIT	000006	CREDIT CARD 3/02/2026	5,141.44	CLEARED	C	3/03/2026
1010	3/02/2026	DEPOSIT	000007	CREDIT CARD 3/02/2026	324.92	CLEARED	C	3/04/2026
1010	3/02/2026	DEPOSIT	000008	CREDIT CARD 3/02/2026	436.15	CLEARED	C	3/04/2026
1010	3/02/2026	DEPOSIT	000009	CREDIT CARD 3/02/2026	884.77	CLEARED	C	3/05/2026
1010	3/02/2026	DEPOSIT	000010	REGULAR DAILY POST 3/02/2026	2,282.65	CLEARED	C	3/03/2026
1010	3/03/2026	DEPOSIT		CREDIT CARD 3/03/2026	4,776.22	CLEARED	C	3/04/2026
1010	3/03/2026	DEPOSIT	000001	CREDIT CARD 3/03/2026	1,641.69	CLEARED	C	3/04/2026
1010	3/03/2026	DEPOSIT	000002	CREDIT CARD 3/03/2026	94.85	CLEARED	C	3/04/2026
1010	3/03/2026	DEPOSIT	000003	CREDIT CARD 3/03/2026	572.92	CLEARED	C	3/06/2026
1010	3/03/2026	DEPOSIT	000004	REGULAR DAILY POST 3/03/2026	500.67	CLEARED	C	3/04/2026
1010	3/04/2026	DEPOSIT		CREDIT CARD 3/04/2026	9,077.12	CLEARED	C	3/05/2026
1010	3/04/2026	DEPOSIT	000001	CREDIT CARD 3/04/2026	1,391.66	CLEARED	C	3/05/2026
1010	3/04/2026	DEPOSIT	000002	CREDIT CARD 3/04/2026	592.17	CLEARED	C	3/05/2026
1010	3/04/2026	DEPOSIT	000003	CREDIT CARD 3/04/2026	1,955.06	CLEARED	C	3/09/2026
1010	3/04/2026	DEPOSIT	000004	REGULAR DAILY POST 3/04/2026	1,664.50	CLEARED	C	3/05/2026
1010	3/05/2026	DEPOSIT		CREDIT CARD 3/05/2026	3,995.44	CLEARED	C	3/06/2026
1010	3/05/2026	DEPOSIT	000001	CREDIT CARD 3/05/2026	605.59	CLEARED	C	3/06/2026
1010	3/05/2026	DEPOSIT	000002	CREDIT CARD 3/05/2026	810.18	CLEARED	C	3/06/2026
1010	3/05/2026	DEPOSIT	000003	CREDIT CARD 3/05/2026	867.88	CLEARED	C	3/10/2026
1010	3/06/2026	DEPOSIT		CREDIT CARD 3/06/2026	9,984.48	CLEARED	C	3/09/2026
1010	3/06/2026	DEPOSIT	000001	CREDIT CARD 3/06/2026	1,142.12	CLEARED	C	3/09/2026
1010	3/06/2026	DEPOSIT	000002	CREDIT CARD 3/06/2026	102.39	CLEARED	C	3/09/2026
1010	3/06/2026	DEPOSIT	000003	CREDIT CARD 3/06/2026	696.68	CLEARED	C	3/11/2026
1010	3/06/2026	DEPOSIT	000004	REGULAR DAILY POST 3/06/2026	3,989.79	CLEARED	C	3/09/2026
1010	3/09/2026	DEPOSIT		CREDIT CARD 3/09/2026	6,068.17	CLEARED	C	3/10/2026
1010	3/09/2026	DEPOSIT	000001	CREDIT CARD 3/09/2026	3,420.31	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000002	CREDIT CARD 3/09/2026	3,527.42	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000003	CREDIT CARD 3/09/2026	1,727.89	CLEARED	C	3/10/2026
1010	3/09/2026	DEPOSIT	000004	CREDIT CARD 3/09/2026	1,147.23	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000005	CREDIT CARD 3/09/2026	767.87	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000006	CREDIT CARD 3/09/2026	1,237.48	CLEARED	C	3/10/2026
1010	3/09/2026	DEPOSIT	000007	CREDIT CARD 3/09/2026	374.04	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000008	CREDIT CARD 3/09/2026	390.73	CLEARED	C	3/11/2026
1010	3/09/2026	DEPOSIT	000009	Payment on Account	1,090.77	CLEARED	R	3/09/2026
1010	3/09/2026	DEPOSIT	000010	Payment on Account	1,241.66	CLEARED	R	3/09/2026
1010	3/09/2026	DEPOSIT	000011	CREDIT CARD 3/09/2026	1,507.40	CLEARED	C	3/12/2026
1010	3/09/2026	DEPOSIT	000012	REGULAR DAILY POST 3/09/2026	21,475.08	CLEARED	C	3/10/2026
1010	3/10/2026	DEPOSIT		CREDIT CARD 3/10/2026	3,915.23	CLEARED	C	3/11/2026
1010	3/10/2026	DEPOSIT	000001	CREDIT CARD 3/10/2026	1,166.63	CLEARED	C	3/11/2026
1010	3/10/2026	DEPOSIT	000002	CREDIT CARD 3/10/2026	592.81	CLEARED	C	3/11/2026
1010	3/10/2026	DEPOSIT	000003	CREDIT CARD 3/10/2026	1,933.30	CLEARED	C	3/13/2026
1010	3/10/2026	DEPOSIT	000004	REGULAR DAILY POST 3/10/2026	3,497.71	CLEARED	C	3/11/2026
1010	3/10/2026	DEPOSIT	000005	DAILY PAYMENT POSTING	0.05	CLEARED	U	3/10/2026
1010	3/11/2026	DEPOSIT		CREDIT CARD 3/11/2026	11,127.80	CLEARED	C	3/12/2026

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

CHECK RECONCILIATION REGISTER

PAGE: 4
 CHECK DATE: 3/01/2026 THRU 3/31/2026
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	3/11/2026	DEPOSIT	000001	CREDIT CARD 3/11/2026	2,708.42	CLEARED	C	3/12/2026
1010	3/11/2026	DEPOSIT	000002	CREDIT CARD 3/11/2026	147.35	CLEARED	C	3/12/2026
1010	3/11/2026	DEPOSIT	000003	CREDIT CARD 3/11/2026	1,690.12	CLEARED	C	3/16/2026
1010	3/11/2026	DEPOSIT	000004	REGULAR DAILY POST 3/11/2026	4,630.22	CLEARED	C	3/12/2026
1010	3/11/2026	DEPOSIT	000005	CREDIT CARD 3/11/2026	5,506.86	CLEARED	C	3/13/2026
1010	3/11/2026	DEPOSIT	000006	CREDIT CARD 3/11/2026	4,365.48	CLEARED	C	3/13/2026
1010	3/11/2026	DEPOSIT	000007	CREDIT CARD 3/11/2026	232.19	CLEARED	C	3/13/2026
1010	3/12/2026	DEPOSIT		CREDIT CARD 3/12/2026	1,049.78	CLEARED	C	3/17/2026
1010	3/12/2026	DEPOSIT	000001	REGULAR DAILY POST 3/12/2026	8,485.69	CLEARED	C	3/13/2026
1010	3/13/2026	DEPOSIT		CREDIT CARD 3/13/2026	5,484.93	CLEARED	C	3/16/2026
1010	3/13/2026	DEPOSIT	000001	CREDIT CARD 3/13/2026	344.00	CLEARED	C	3/16/2026
1010	3/13/2026	DEPOSIT	000002	CREDIT CARD 3/13/2026	516.96	CLEARED	C	3/16/2026
1010	3/13/2026	DEPOSIT	000003	CREDIT CARD 3/13/2026	3,001.62	CLEARED	C	3/18/2026
1010	3/13/2026	DEPOSIT	000004	REGULAR DAILY POST 3/13/2026	6,461.45	CLEARED	C	3/16/2026
1010	3/16/2026	DEPOSIT		CREDIT CARD 3/16/2026	3,826.87	CLEARED	C	3/17/2026
1010	3/16/2026	DEPOSIT	000001	CREDIT CARD 3/16/2026	2,326.05	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000002	CREDIT CARD 3/16/2026	32,527.08	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000003	CREDIT CARD 3/16/2026	4,343.82	CLEARED	C	3/16/2026
1010	3/16/2026	DEPOSIT	000004	CREDIT CARD 3/16/2026	474.65	CLEARED	C	3/17/2026
1010	3/16/2026	DEPOSIT	000005	CREDIT CARD 3/16/2026	1,217.51	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000006	CREDIT CARD 3/16/2026	593.17	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000007	CREDIT CARD 3/16/2026	1,995.82	CLEARED	C	3/17/2026
1010	3/16/2026	DEPOSIT	000008	CREDIT CARD 3/16/2026	90.57	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000009	CREDIT CARD 3/16/2026	448.26	CLEARED	C	3/18/2026
1010	3/16/2026	DEPOSIT	000010	CREDIT CARD 3/16/2026	1,917.51	CLEARED	C	3/19/2026
1010	3/16/2026	DEPOSIT	000011	REGULAR DAILY POST 3/16/2026	11,956.86	CLEARED	C	3/17/2026
1010	3/16/2026	DEPOSIT	000012	DRAFT POSTING	23,599.72	CLEARED	U	3/17/2026
1010	3/17/2026	DEPOSIT		CREDIT CARD 3/17/2026	7,058.55	CLEARED	C	3/18/2026
1010	3/17/2026	DEPOSIT	000001	CREDIT CARD 3/17/2026	1,271.70	CLEARED	C	3/18/2026
1010	3/17/2026	DEPOSIT	000002	CREDIT CARD 3/17/2026	749.08	CLEARED	C	3/18/2026
1010	3/17/2026	DEPOSIT	000003	CREDIT CARD 3/17/2026	1,825.37	CLEARED	C	3/20/2026
1010	3/17/2026	DEPOSIT	000004	REGULAR DAILY POST 3/17/2026	4,258.75	CLEARED	C	3/18/2026
1010	3/18/2026	DEPOSIT		CREDIT CARD 3/18/2026	6,950.78	CLEARED	C	3/19/2026
1010	3/18/2026	DEPOSIT	000001	CREDIT CARD 3/18/2026	2,464.03	CLEARED	C	3/19/2026
1010	3/18/2026	DEPOSIT	000002	CREDIT CARD 3/18/2026	540.86	CLEARED	C	3/19/2026
1010	3/18/2026	DEPOSIT	000003	CREDIT CARD 3/18/2026	1,540.78	CLEARED	C	3/23/2026
1010	3/18/2026	DEPOSIT	000004	REGULAR DAILY POST 3/18/2026	7,368.83	CLEARED	C	3/19/2026
1010	3/19/2026	DEPOSIT		CREDIT CARD 3/19/2026	13,672.00	CLEARED	C	3/20/2026
1010	3/19/2026	DEPOSIT	000001	CREDIT CARD 3/19/2026	2,129.52	CLEARED	C	3/20/2026
1010	3/19/2026	DEPOSIT	000002	CREDIT CARD 3/19/2026	470.10	CLEARED	C	3/20/2026
1010	3/19/2026	DEPOSIT	000003	CREDIT CARD 3/19/2026	2,026.90	CLEARED	C	3/24/2026
1010	3/19/2026	DEPOSIT	000004	REGULAR DAILY POST 3/19/2026	5,597.32	CLEARED	C	3/20/2026
1010	3/20/2026	DEPOSIT		CREDIT CARD 3/20/2026	12,283.55	CLEARED	C	3/23/2026
1010	3/20/2026	DEPOSIT	000001	CREDIT CARD 3/20/2026	3,021.50	CLEARED	C	3/23/2026

4/02/2026 3:26 PM
 COMPANY: 999 - POOLED CASH FUND
 ACCOUNT: 1010 CASH - POOLED
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 5
 CHECK DATE: 3/01/2026 THRU 3/31/2026
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
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1010	3/20/2026	DEPOSIT	000002	CREDIT CARD 3/20/2026	1,994.77	CLEARED	C	3/23/2026
1010	3/20/2026	DEPOSIT	000003	CREDIT CARD 3/20/2026	6,649.35	CLEARED	C	3/25/2026
1010	3/20/2026	DEPOSIT	000004	REGULAR DAILY POST 3/20/2026	7,985.70	CLEARED	C	3/23/2026
1010	3/23/2026	DEPOSIT		CREDIT CARD 3/23/2026	24,953.26	CLEARED	C	3/24/2026
1010	3/23/2026	DEPOSIT	000001	CREDIT CARD 3/23/2026	1,900.10	CLEARED	C	3/25/2026
1010	3/23/2026	DEPOSIT	000002	CREDIT CARD 3/23/2026	1,096.51	CLEARED	C	3/25/2026
1010	3/23/2026	DEPOSIT	000003	CREDIT CARD 3/23/2026	7,936.72	CLEARED	C	3/24/2026
1010	3/23/2026	DEPOSIT	000004	CREDIT CARD 3/23/2026	937.62	CLEARED	C	3/25/2026
1010	3/23/2026	DEPOSIT	000005	CREDIT CARD 3/23/2026	441.05	CLEARED	C	3/25/2026
1010	3/23/2026	DEPOSIT	000006	CREDIT CARD 3/23/2026	5,077.98	CLEARED	C	3/24/2026
1010	3/23/2026	DEPOSIT	000007	CREDIT CARD 3/23/2026	602.90	CLEARED	C	3/25/2026
1010	3/23/2026	DEPOSIT	000008	CREDIT CARD 3/23/2026	728.61	CLEARED	C	3/26/2026
1010	3/23/2026	DEPOSIT	000009	REGULAR DAILY POST 3/23/2026	3,836.24	CLEARED	C	3/24/2026
1010	3/24/2026	DEPOSIT		CREDIT CARD 3/24/2026	1,720.29	CLEARED	C	3/25/2026
1010	3/24/2026	DEPOSIT	000001	CREDIT CARD 3/24/2026	796.91	CLEARED	C	3/25/2026
1010	3/24/2026	DEPOSIT	000002	CREDIT CARD 3/24/2026	223.39	CLEARED	C	3/25/2026
1010	3/24/2026	DEPOSIT	000003	CREDIT CARD 3/24/2026	218.90	CLEARED	C	3/27/2026
1010	3/24/2026	DEPOSIT	000004	REGULAR DAILY POST 3/24/2026	515.10	CLEARED	C	3/25/2026
1010	3/25/2026	DEPOSIT		CREDIT CARD 3/25/2026	1,985.33	CLEARED	C	3/26/2026
1010	3/25/2026	DEPOSIT	000001	CREDIT CARD 3/25/2026	216.75	CLEARED	C	3/26/2026
1010	3/25/2026	DEPOSIT	000002	CREDIT CARD 3/25/2026	469.20	CLEARED	C	3/26/2026
1010	3/25/2026	DEPOSIT	000003	CREDIT CARD 3/25/2026	214.16	CLEARED	C	3/30/2026
1010	3/25/2026	DEPOSIT	000004	REGULAR DAILY POST 3/25/2026	1,528.99	CLEARED	C	3/26/2026
1010	3/26/2026	DEPOSIT		CREDIT CARD 3/26/2026	998.13	CLEARED	C	3/27/2026
1010	3/26/2026	DEPOSIT	000001	CREDIT CARD 3/26/2026	1,030.36	CLEARED	C	3/27/2026
1010	3/26/2026	DEPOSIT	000002	CREDIT CARD 3/26/2026	319.65	CLEARED	C	3/31/2026
1010	3/26/2026	DEPOSIT	000003	REGULAR DAILY POST 3/26/2026	2,689.12	CLEARED	C	3/27/2026
1010	3/26/2026	DEPOSIT	000004	CREDIT CARD 3/26/2026	373.45	CLEARED	C	3/30/2026
1010	3/27/2026	DEPOSIT		CREDIT CARD 3/27/2026	1,023.98	CLEARED	C	3/30/2026
1010	3/27/2026	DEPOSIT	000001	CREDIT CARD 3/27/2026	736.95	CLEARED	C	4/01/2026
1010	3/27/2026	DEPOSIT	000002	REGULAR DAILY POST 3/27/2026	682.67	CLEARED	C	3/30/2026
1010	3/27/2026	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	89.28CR	CLEARED	U	3/27/2026
1010	3/27/2026	DEPOSIT	032726	FUND 223 AQUISITION REQ #12	623,120.00	CLEARED	G	3/27/2026
1010	3/30/2026	DEPOSIT		CREDIT CARD 3/30/2026	1,826.29	CLEARED	C	3/31/2026
1010	3/30/2026	DEPOSIT	000001	CREDIT CARD 3/30/2026	1,277.17	CLEARED	C	4/01/2026
1010	3/30/2026	DEPOSIT	000002	CREDIT CARD 3/30/2026	310.27	CLEARED	C	4/01/2026
1010	3/30/2026	DEPOSIT	000003	CREDIT CARD 3/30/2026	422.25	CLEARED	C	3/30/2026
1010	3/30/2026	DEPOSIT	000004	CREDIT CARD 3/30/2026	125.46	CLEARED	C	3/31/2026
1010	3/30/2026	DEPOSIT	000005	CREDIT CARD 3/30/2026	320.52	CLEARED	C	4/01/2026
1010	3/30/2026	DEPOSIT	000006	CREDIT CARD 3/30/2026	82.08	CLEARED	C	3/31/2026
1010	3/30/2026	DEPOSIT	000007	CREDIT CARD 3/30/2026	715.71	OUTSTND	C	0/00/0000
1010	3/30/2026	DEPOSIT	000008	REGULAR DAILY POST 3/30/2026	3,523.73	CLEARED	C	3/31/2026
1010	3/31/2026	DEPOSIT		CREDIT CARD 3/31/2026	3,001.21	CLEARED	C	4/01/2026
1010	3/31/2026	DEPOSIT	000001	CREDIT CARD 3/31/2026	750.58	CLEARED	C	4/01/2026

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

CHECK DATE: 3/01/2026 THRU 3/31/2026
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT --DATE-- --TYPE-- NUMBER -----DESCRIPTION----- ----AMOUNT---- STATUS FOLIO CLEAR DATE

DEPOSIT:

1010 3/31/2026 DEPOSIT 000002 CREDIT CARD 3/31/2026 2,356.35 OUTSTND C 0/00/0000
1010 3/31/2026 DEPOSIT 000003 REGULAR DAILY POST 3/31/2026 660.00 CLEARED C 4/01/2026

MISCELLANEOUS:

1010 3/01/2026 MISC. 030126 RECONCILE CC 674.78 CLEARED G 3/01/2026
1010 3/06/2026 MISC. PAYROLL DIRECT DEPOSIT 35,400.17CR CLEARED P 3/06/2026
1010 3/09/2026 MISC. REVERSE Payment on Account 1,090.77CR CLEARED R 3/09/2026
1010 3/09/2026 MISC. 000001 REVERSE Payment on Account 1,241.66CR CLEARED R 3/09/2026
1010 3/09/2026 MISC. 002457 NIZRI, OMER UNPOST 1,021.37 CLEARED A 3/09/2026
1010 3/13/2026 MISC. 031326 FEMA 4558-398 CHK TO MM 13,960.14CR CLEARED G 3/13/2026
1010 3/20/2026 MISC. PAYROLL DIRECT DEPOSIT 35,041.33CR CLEARED P 3/20/2026

SERVICE CHARGE:

1010 3/04/2026 SERV-CHG FEBRUARY CHASE FEES 4,402.28CR CLEARED G 3/04/2026
1010 3/04/2026 SERV-CHG 000001 FEBRUARY CHASE FEES 546.70CR CLEARED G 3/04/2026
1010 3/05/2026 SERV-CHG FEBRUARY AMX FEES 84.41CR CLEARED G 3/05/2026
1010 3/16/2026 SERV-CHG FEBRUARY ACCOUNT ANALYSIS FEES 358.60CR CLEARED G 3/16/2026

TOTALS FOR ACCOUNT 1010
CHECK TOTAL: 267,357.36CR
DEPOSIT TOTAL: 1,074,477.31
INTEREST TOTAL: 0.00
MISCELLANEOUS TOTAL: 85,037.92CR
SERVICE CHARGE TOTAL: 5,391.99CR
EFT TOTAL: 0.00
BANK-DRAFT TOTAL: 60,393.01CR

TOTALS FOR POOLED CASH FUND
CHECK TOTAL: 267,357.36CR
DEPOSIT TOTAL: 1,074,477.31
INTEREST TOTAL: 0.00
MISCELLANEOUS TOTAL: 85,037.92CR
SERVICE CHARGE TOTAL: 5,391.99CR
EFT TOTAL: 0.00
BANK-DRAFT TOTAL: 60,393.01CR



Hidden Valley Lake Community Services District
Projects Update Report
March/April 2026

Board List of Priorities

- Underground infrastructure rehabilitation
 - Sewer mainlines
 - Infiltration and inflow (I/I)
- SCADA improvements
 - General updates
 - Cybersecurity updates – in progress
- Redwood water tank replacements
 - Contact tank – FEMA subapplication submitted; designs in progress
 - Tank 1A
 - Tank 1B
 - Tank 4A
- Permanent generator procurement
 - Wellfield – FEMA subapplication submitted; designs in progress
 - Unit 9 tank site
- Water quality
 - Hexavalent Chromium compliance – in progress

Defensive Space and Ignition Resistant Construction Project

- Scope of Work change in progress:
 - Removal of Tank 4 construction
 - Potential addition of an ignition-resistant building around Well 3
- **4/2/26:** Draft bid documents/specifications received; review in progress.



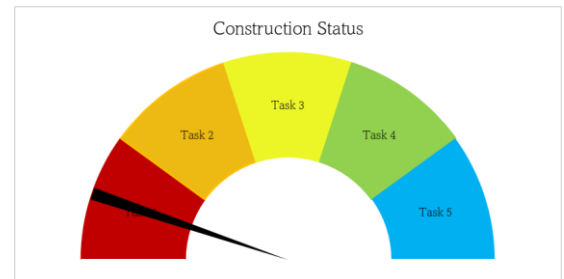
Project Amount
\$1,455,722.37

Reimbursed to Date*
\$18,697.20
*does not include 10% retention reimbursement

Project Amount		Expenditures		Balance (amount prior to FEMA 75% reimbursement)
\$1,455,722.37	-	\$18,697.20	=	\$1,437,025.17



- Task 1: Bid development, solicitation & award
- Task 2: Mobilization
- Task 3: Site prep, purchases
- Task 4: Begin defensive space, begin off-hauling, & begin wellhead ignition-resistant construction
- Task 5: Complete defensive space & complete wellhead ignition-resistant construction

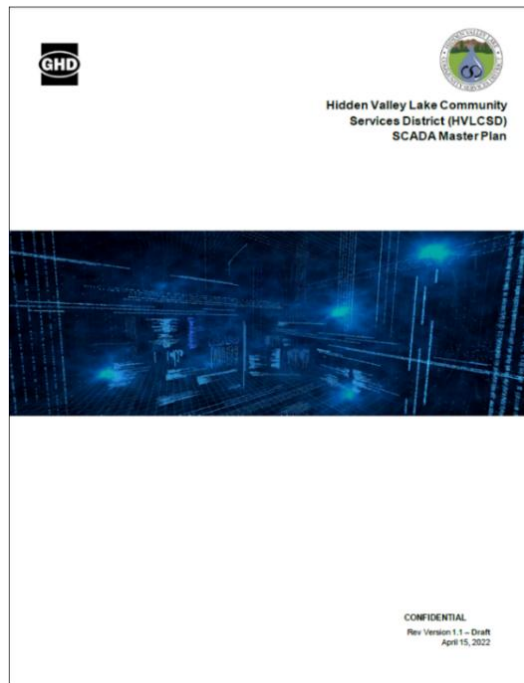


SCADA Cybersecurity Enhancement Project

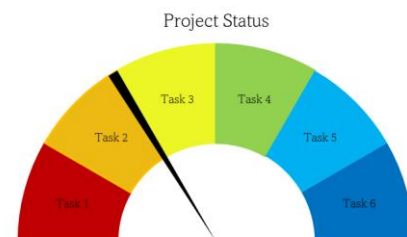
- GHD equipment procurement in progress – to arrive in May (delayed)
- Draft Network Boundary Protection Improvements Report under review

Project Amount	Reimbursed to Date
\$250,000	\$52,895

Project Amount		Expenditures		Balance
\$250,000	-	\$52,895	=	\$197,105



- Task 1: Software upgrade & data migration
- Task 2: Hardware procurement & replacement of existing equipment
- Task 3: Network boundary protection improvements
- Task 4: Investigation & troubleshooting of existing network issues
- Task 5: Next steps for SCADA/cybersecurity enhancements
- Task 6: Staff training



Water Storage Tank Wildfire Mitigation Project & Wellfield-Water Plant Generator Project

- **3/4/26:** Topographic completed for the Water Storage Tank Wildfire Mitigation Project
- **3/18/26:** Site visits for engineer questions
- **3/19/26:** Proposal for Wellfield-Water Plant Generator Project approved
- **Upcoming:** Survey boundary for the Contact Tank parcel

California Wildfires and Straight-line Winds

DR-4856-CA



Incident Period: Jan 7, 2025 - Jan 31, 2025

Declaration Date: Jan 8, 2025

Quick Links

- Recovery resources: [State & Local](#) | [National](#)
- Connect: [Social Media](#) | [Mobile App & Text](#)
- 24/7 counseling: [Disaster Distress Helpline](#)



Project Updates continued...

Firemain Linked Auxiliary Supply/Hydraulic Energy Storage (FLASHES)

- **3/13/26:** PG&E issued Advice Letter 7660-E-B to consolidate the Grant Agreement amendment recommendations for CPUC's review
- **4/2/26:** CPUC approved the proposed amendments to the Grant Agreement
- **Next steps:** Execute the Microgrid Incentive Program agreements with PG&E

Stormwater Mitigation

- Management is reevaluating the flood detention basin and corresponding property ownership and deficiencies.

Brambles

- **3/26/26:** Staff delivered the draft Cost Share Agreement, Road Maintenance Agreement, and Outside Service Agreement to Brambles staff for review. Upon approval of such agreements, and upon executing a new easement, the District will submit the LAFCo annexation application on behalf of Brambles.

Regulatory Compliance – Reclamation Pond pH & Title 22 Revision

- Samples are being collected throughout the reclamation pond to better understand the water's chemistry. Results will guide sludge removal methods (i.e., physical or chemical removal methods).

Regulatory Compliance – Hexavalent Chromium

- **4/2/26:** Consultants collected samples at both active and monitoring well sites to fill in data gaps regarding hexavalent chromium levels throughout Hidden Valley Lake and nearby areas.