



Hidden Valley Lake Community Services District

Finance Committee Meeting

AGENDA

DATE: November 13, 2019
TIME: 1:00 pm
PLACE: Hidden Valley Lake CSD
Administration Office, GM Office
19400 Hartmann Road
Hidden Valley Lake, CA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. DISCUSS AND REVIEW: Monthly Financials
6. DISCUSS AND RECOMMEND: Budget Accountability Policy
7. PUBLIC COMMENT
8. COMMITTEE MEMBER COMMENT
9. ITEMS FOR NEXT AGENDA
10. ADJOURNMENT

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

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

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	146.70
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,680.06
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	114.77
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.57
01-1479	CLEARLAKE LAVA, INC.			N		FUND TOTAL FOR VENDOR	1,460.44
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	242.25
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	17,668.49
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	4,647.59
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	264.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	6,043.84
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	567.51
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	5,802.05
01-2111	DATAPROSE			N		FUND TOTAL FOR VENDOR	1,415.17
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	1,864.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,252.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	145.95
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	550.02
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	18,134.20
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.67
01-2636	ACTION SANITARY, INC.			N		FUND TOTAL FOR VENDOR	206.99
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.15
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	131.51
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	389.32
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	505.00
01-2700	REDFORD SERVICES			N		FUND TOTAL FOR VENDOR	720.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	269.58
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	105.00

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	13.59
01-2788	GHD			N		FUND TOTAL FOR VENDOR	2,993.50
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	9,128.46
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	2,906.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	512.50
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,408.78
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	36.11
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	1,452.18
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,351.73
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	237.50
01-2967	TITUS			N		FUND TOTAL FOR VENDOR	12,098.84
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	47.50
01-2985	KLEEN INDUSTRIAL SERVICES			N		FUND TOTAL FOR VENDOR	5,203.80
01-8	AT&T			N		FUND TOTAL FOR VENDOR	125.74
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	2,440.86
*** FUND TOTALS ***							105,275.42

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1	MISCELLANEOUS VENDOR			N		FUND TOTAL FOR VENDOR	3,846.51
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	146.68
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,004.08
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	557.75
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	259.56
01-1579	SOUTH LAKE REFUSE COMPANY			N		FUND TOTAL FOR VENDOR	242.24
01-1659	WAGNER & BONSIGNORE			N		FUND TOTAL FOR VENDOR	425.60
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	17,668.49
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	5,469.04
01-1723	ADVANCED ELECTRONIC SECUR			N		FUND TOTAL FOR VENDOR	264.00
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	115.35
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	567.50
01-2057	BARTLEY PUMP, INC.			N		FUND TOTAL FOR VENDOR	9,848.68
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	6,677.03
01-2111	DATAPROSE			N		FUND TOTAL FOR VENDOR	1,415.15
01-2195	TELSTAR INSTRUMENTS, INC			N		FUND TOTAL FOR VENDOR	6,029.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,252.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	69.71
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	714.34
01-2567	ASSOCIATION OF CALIFORNIA			N		FUND TOTAL FOR VENDOR	14,740.00
01-2585	TYLER TECHNOLOGY			N		FUND TOTAL FOR VENDOR	18,134.19
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	438.67
01-2636	ACTION SANITARY, INC.			N		FUND TOTAL FOR VENDOR	206.99
01-2638	RICOH USA, INC.			N		FUND TOTAL FOR VENDOR	193.14
01-2684	OFFICE DEPOT			N		FUND TOTAL FOR VENDOR	131.49
01-2699	MICHELLE HAMILTON			N		FUND TOTAL FOR VENDOR	275.00
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	207.42

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 130 WATER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-2744	ST HELENA HOSPITAL dba JO			N		FUND TOTAL FOR VENDOR	105.00
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	13.59
01-2816	CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,574.80
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,452.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	512.50
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,408.76
01-2914	RAY MORGAN COMPANY			N		FUND TOTAL FOR VENDOR	36.11
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	1,351.72
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	241.97
01-2978	JT AUTO GLASS			N		FUND TOTAL FOR VENDOR	47.50
01-8	AT&T			N		FUND TOTAL FOR VENDOR	125.74
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	18,155.62

*** FUND TOTALS ***

118,025.42

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-9	PACIFIC GAS & ELECTRIC CO			N	FUND TOTAL FOR VENDOR	78.54
*** FUND TOTALS ***						78.54
*** REPORT TOTALS ***			223,379.38			223,379.38

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	237.50
120 2088	SURVIVOR BENEFITS - PERS	11.89
120 2090	PERS PAYABLE	2,537.43
120 2091	FIT PAYABLE	3,572.19
120 2092	CIT PAYABLE	1,279.24
120 2093	SOCIAL SECURITY PAYABLE	11.78
120 2094	MEDICARE PAYABLE	525.88
120 2095	S D I PAYABLE	307.06
120 2099	DEFERRED COMP - 457 PLAN	512.50
120 5-00-5025	RETIREE HEALTH BENEFITS	1,856.91
120 5-00-5060	GASOLINE, OIL & FUEL	3,321.69
120 5-00-5061	VEHICLE MAINT	13.59
120 5-00-5074	INSURANCE	1,917.58
120 5-00-5092	POSTAGE & SHIPPING	956.20
120 5-00-5122	ENGINEERING SERVICES	2,993.50
120 5-00-5123	OTHER PROFESSIONAL SERVICES	14.02
120 5-00-5130	PRINTING & PUBLICATION	591.24
120 5-00-5145	EQUIPMENT RENTAL	229.26
120 5-00-5148	OPERATING SUPPLIES	3,424.24
120 5-00-5150	REPAIR & REPLACE	30,987.67
120 5-00-5155	MAINT BLDG & GROUNDS	1,604.39
120 5-00-5156	CUSTODIAL SERVICES	1,225.00
120 5-00-5157	SECURITY	264.00
120 5-00-5191	TELEPHONE	823.98
120 5-00-5192	ELECTRICITY	2,440.86
120 5-00-5193	OTHER UTILITIES	242.25
120 5-00-5194	IT SERVICES	19,555.45
120 5-00-5195	ENV/MONITORING	2,906.00
120 5-00-5315	SAFETY EQUIPMENT	115.36

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-00-5545	RECORDING FEES	34.50
120 5-10-5010	SALARIES & WAGES	303.46
120 5-10-5020	EMPLOYEE BENEFITS	5,945.07
120 5-10-5021	RETIREMENT BENEFITS	1,932.61
120 5-10-5090	OFFICE SUPPLIES	83.08
120 5-10-5170	TRAVEL MILEAGE	108.33
120 5-10-5175	EDUCATION / SEMINARS	999.68
120 5-30-5010	SALARIES & WAGES	219.74
120 5-30-5020	EMPLOYEE BENEFITS	6,077.95
120 5-30-5021	RETIREMENT BENEFITS	1,320.12
120 5-30-5022	CLOTHING ALLOWANCE	332.71
120 5-30-5090	OFFICE SUPPLIES	53.23
120 5-40-5010	DIRECTORS COMPENSATION	14.54
120 5-40-5020	DIRECTOR BENEFITS	10.84
120 5-40-5030	DIRECTOR HEALTH BENEFITS	3,360.90
	** FUND TOTAL **	105,275.42
130 1052	ACCTS REC WATER USE	3,796.51
130 2075	AFLAC	241.97
130 2088	SURVIVOR BENEFITS - PERS	13.22
130 2090	PERS PAYABLE	2,897.18
130 2091	FIT PAYABLE	4,260.14
130 2092	CIT PAYABLE	1,556.90
130 2093	SOCIAL SECURITY PAYABLE	13.02
130 2094	MEDICARE PAYABLE	591.47
130 2095	S D I PAYABLE	352.29
130 2099	DEFERRED COMP - PLAN 457 PAYAB	512.50
130 5-00-5025	RETIREE HEALTH BENEFITS	1,856.91
130 5-00-5060	GASOLINE, OIL & FUEL	1,457.66
130 5-00-5061	VEHICLE MAINT	13.59
130 5-00-5074	INSURANCE	1,917.59
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	14,740.00
130 5-00-5092	POSTAGE & SHIPPING	956.19
130 5-00-5123	OTHER PROFESSIONAL SERVICES	14.03
130 5-00-5124	WATER RIGHTS	425.60
130 5-00-5130	PRINTING & PUBLICATION	591.22
130 5-00-5145	EQUIPMENT RENTAL	229.25
130 5-00-5150	REPAIR & REPLACE	17,228.80
130 5-00-5155	MAINT BLDG & GROUNDS	1,604.39
130 5-00-5156	CUSTODIAL SERVICES	275.00
130 5-00-5157	SECURITY	264.00
130 5-00-5191	TELEPHONE	823.97
130 5-00-5192	ELECTRICITY	18,155.62
130 5-00-5193	OTHER UTILITIES	242.24
130 5-00-5194	IT SERVICES	19,555.42
130 5-00-5195	ENV/MONITORING	1,452.00
130 5-00-5315	SAFETY EQUIPMENT	115.35

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 140 FLOOD ENTERPRISE FUN

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5505	WATER CONSERVATION	50.00
130 5-00-5545	RECORDING FEES	34.50
130 5-10-5010	SALARIES & WAGES	303.46
130 5-10-5020	EMPLOYEE BENEFITS	5,945.07
130 5-10-5021	RETIREMENT BENEFITS	1,932.54
130 5-10-5090	OFFICE SUPPLIES	83.06
130 5-10-5170	TRAVEL MILEAGE	108.33
130 5-10-5175	EDUCATION / SEMINARS	999.69
130 5-30-5010	SALARIES & WAGES	284.89
130 5-30-5020	EMPLOYEE BENEFITS	6,077.94
130 5-30-5021	RETIREMENT BENEFITS	1,834.09
130 5-30-5022	CLOTHING ALLOWANCE	332.70
130 5-30-5090	OFFICE SUPPLIES	53.22
130 5-40-5010	DIRECTORS COMPENSATION	16.06
130 5-40-5020	DIRECTOR BENEFITS	11.96
130 5-40-5030	DIRECTOR HEALTH BENEFITS	3,360.90
130 5-70-7205	MMN WTR MAIN	442.98
	** FUND TOTAL **	118,025.42
140 5-00-5192	ELECTRICITY	78.54
	** FUND TOTAL **	78.54

** TOTAL ** 223,379.38

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 : 10/01/2019 THRU 10/31/2019 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

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

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

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>1,502,648.00</u>	<u>100,219.78</u>	<u>773,282.37</u>	<u>729,365.63</u>	<u>51.46</u>
TOTAL REVENUES	<u>1,502,648.00</u>	<u>100,219.78</u>	<u>773,282.37</u>	<u>729,365.63</u>	<u>51.46</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	654,560.00	76,536.43	283,819.25	370,740.75	43.36
ADMINISTRATION	443,138.00	33,085.43	137,953.07	305,184.93	31.13
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	338,928.00	25,942.36	106,083.14	232,844.86	31.30
DIRECTORS	49,730.00	3,408.24	14,099.31	35,630.69	28.35
SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS & EQUIP	<u>201,000.00</u>	<u>0.00</u>	<u>200,160.19</u>	<u>839.81</u>	<u>99.58</u>
TOTAL EXPENDITURES	<u>1,687,356.00</u>	<u>138,972.46</u>	<u>742,114.96</u>	<u>945,241.04</u>	<u>43.98</u>
REVENUES OVER/(UNDER) EXPENDITURES	(184,708.00)	(38,752.68)	31,167.41	(215,875.41)	16.87-

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	200.00	300.00	40.00
120-4036 DEVELOPER SEWER FEES	15,200.00	0.00	0.00	15,200.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	5,000.00	0.00	225.00	4,775.00	4.50
120-4050 SALES OF RECLAIMED WATER	118,000.00	0.00	65,681.37	52,318.63	55.66
120-4111 COMM SEWER USE	36,959.00	0.00	9,024.18	27,934.82	24.42
120-4112 GOV'T SEWER USE	855.00	0.00	213.63	641.37	24.99
120-4116 SEWER USE CHARGES	1,167,934.00	98,279.84	394,023.74	773,910.26	33.74
120-4210 LATE FEE	20,000.00	2,008.11	7,694.15	12,305.85	38.47
120-4300 MISC INCOME	1,500.00 (	68.17) (	4.95)	1,504.95	0.33-
120-4310 OTHER INCOME	200.00	0.00	0.00	200.00	0.00
120-4320 FEMA/CalOES Grants	135,000.00	0.00	0.00	135,000.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,500.00	0.00	585.33	914.67	39.02
120-4580 TRANSFERS IN	0.00	0.00	295,639.92 (	295,639.92)	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	1,502,648.00	100,219.78	773,282.37	729,365.63	51.46
	=====	=====	=====	=====	=====

120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
120-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	1,198.24	3,324.94	19,515.06	14.56
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	12,000.00	3,321.69	4,927.88	7,072.12	41.07
120-5-00-5061 VEHICLE MAINT	15,000.00	13.59	4,698.68	10,301.32	31.32
120-5-00-5062 TAXES & LIC	800.00	0.00	0.00	800.00	0.00
120-5-00-5074 INSURANCE	27,000.00	1,917.58	35,055.52 (	8,055.52)	129.84
120-5-00-5075 BANK FEES	21,000.00	1,677.68	6,271.52	14,728.48	29.86
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	7,500.00	0.00	661.00	6,839.00	8.81
120-5-00-5092 POSTAGE & SHIPPING	7,000.00	955.93	2,095.63	4,904.37	29.94
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
120-5-00-5121 LEGAL SERVICES	5,000.00	0.00	652.50	4,347.50	13.05
120-5-00-5122 ENGINEERING SERVICES	27,000.00	2,993.50	8,264.50	18,735.50	30.61
120-5-00-5123 OTHER PROFESSIONAL SERVICE	30,000.00	14.02	12,308.32	17,691.68	41.03
120-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
120-5-00-5130 PRINTING & PUBLICATION	5,000.00	591.24	1,171.64	3,828.36	23.43
120-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	229.26	954.29	4,045.71	19.09
120-5-00-5148 OPERATING SUPPLIES	40,000.00	3,424.24	9,625.88	30,374.12	24.06
120-5-00-5150 REPAIR & REPLACE	142,000.00	30,987.67	58,505.55	83,494.45	41.20
120-5-00-5155 MAINT BLDG & GROUNDS	5,500.00	1,604.39	3,513.65	1,986.35	63.88
120-5-00-5156 CUSTODIAL SERVICES	16,500.00	1,225.00	3,750.00	12,750.00	22.73
120-5-00-5157 SECURITY	5,000.00	264.00	264.00	4,736.00	5.28
120-5-00-5160 SLUDGE DISPOSAL	45,000.00	0.00	16,087.50	28,912.50	35.75
120-5-00-5165 TERTIARY POND MAINTENANCE	35,000.00	0.00	35,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	182.43 (	182.43)	0.00
120-5-00-5191 TELEPHONE	9,500.00	823.98	3,140.36	6,359.64	33.06
120-5-00-5192 ELECTRICITY	60,000.00	2,440.86	22,266.77	37,733.23	37.11
120-5-00-5193 OTHER UTILITIES	2,600.00	242.25	726.75	1,873.25	27.95
120-5-00-5194 IT SERVICES	45,000.00	19,555.45	25,071.73	19,928.27	55.71
120-5-00-5195 ENV/MONITORING	32,000.00	2,906.00	11,024.00	20,976.00	34.45
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	2,000.00	0.00	0.00	2,000.00	0.00
120-5-00-5310 EQUIPMENT - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,300.00	0.00	107.25	1,192.75	8.25
120-5-00-5312 TOOLS - FIELD	1,500.00	0.00	0.00	1,500.00	0.00
120-5-00-5315 SAFETY EQUIPMENT	3,500.00	115.36	120.04	3,379.96	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	34.50	121.00	129.00	48.40
120-5-00-5580 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	5,000.00	0.00	0.00	5,000.00	0.00

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019120-SEWER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	654,560.00	76,536.43	283,819.25	370,740.75	43.36

120-SEWER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	281,602.00	21,070.17	91,781.00	189,821.00	32.59
120-5-10-5020 EMPLOYEE BENEFITS	93,979.00	6,106.61	24,073.58	69,905.42	25.62
120-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,717.56	19,448.56	38,058.44	33.82
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	83.08	959.98	3,040.02	24.00
120-5-10-5170 TRAVEL MILEAGE	1,200.00	108.33	377.97	822.03	31.50
120-5-10-5175 EDUCATION / SEMINARS	4,000.00	999.68	1,311.98	2,688.02	32.80
120-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
TOTAL ADMINISTRATION	443,138.00	33,085.43	137,953.07	305,184.93	31.13

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

120-SEWER ENTERPRISE FUND
OFFICE
EXPENDITURES

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

HIDDEN VALLEY LAKE CSD
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2019120-SEWER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	215,150.00	15,373.41	65,903.85	149,246.15	30.63
120-5-30-5020 EMPLOYEE BENEFITS	68,254.00	6,077.95	22,201.97	46,052.03	32.53
120-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,105.06	16,945.18	29,778.82	36.27
120-5-30-5022 CLOTHING ALLOWANCE	1,800.00	332.71	715.37	1,084.63	39.74
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-30-5090 OFFICE SUPPLIES	1,000.00	53.23	311.55	688.45	31.16
120-5-30-5170 TRAVEL MILEAGE	500.00	0.00	5.22	494.78	1.04
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	338,928.00	25,942.36	106,083.14	232,844.86	31.30

120-SEWER ENTERPRISE FUND
DIRECTORS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	204.54	963.48	2,036.52	32.12
120-5-40-5020 DIRECTOR BENEFITS	90.00	10.84	37.66	52.34	41.84
120-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	3,192.86	12,771.44	28,568.56	30.89
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	326.73	3,273.27	9.08
TOTAL DIRECTORS	49,730.00	3,408.24	14,099.31	35,630.69	28.35

120-SEWER ENTERPRISE FUND
SPECIAL PROJECTS
EXPENDITURES

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

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

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7101 VAC TRUCK	201,000.00	0.00	200,125.92	874.08	99.57
120-5-70-7201 I & I	0.00	0.00	34.27 (	34.27)	0.00
120-5-70-7203 HEADWORKS RAKE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	201,000.00	0.00	200,160.19	839.81	99.58
TOTAL EXPENDITURES	1,687,356.00	138,972.46	742,114.96	945,241.04	43.98
REVENUES OVER/(UNDER) EXPENDITURES	(184,708.00)	(38,752.68)	31,167.41	(215,875.41)	16.87-

*** END OF REPORT ***

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,119,035.00</u>	<u>173,235.94</u>	<u>902,637.46</u>	<u>1,216,397.54</u>	<u>42.60</u>
TOTAL REVENUES	<u>2,119,035.00</u>	<u>173,235.94</u>	<u>902,637.46</u>	<u>1,216,397.54</u>	<u>42.60</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	873,602.00	83,022.05	207,170.02	666,431.98	23.71
ADMINISTRATION	443,438.00	33,085.55	137,993.72	305,444.28	31.12
OFFICE	0.00	0.00	0.00	0.00	0.00
FIELD	339,528.00	31,017.57	126,617.53	212,910.47	37.29
DIRECTORS	54,530.00	3,430.87	14,222.14	40,307.86	26.08
CAPITAL PROJECTS & EQUIP	<u>158,988.00</u>	<u>442.98</u>	<u>155,386.14</u>	<u>3,601.86</u>	<u>97.73</u>
TOTAL EXPENDITURES	<u>1,870,086.00</u>	<u>150,999.02</u>	<u>641,389.55</u>	<u>1,228,696.45</u>	<u>34.30</u>
REVENUES OVER/ (UNDER) EXPENDITURES	248,949.00	22,236.92	261,247.91	(12,298.91)	104.94

130-WATER ENTERPRISE FUND
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	0.00	5,245.00	6,755.00	43.71
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER METER INST	1,000.00	0.00	170.00	830.00	17.00
130-4040 LIEN RECORDING FEES	500.00	0.00	786.15 (	286.15)	157.23
130-4045 AVAILABILITY FEES	25,000.00	0.00	900.00	24,100.00	3.60
130-4110 COMM WATER USE	104,000.00	0.00	31,614.74	72,385.26	30.40
130-4112 GOV'T WATER USE	6,000.00	0.00	1,373.12	4,626.88	22.89
130-4115 WATER USE	1,940,435.00	169,941.18	708,863.32	1,231,571.68	36.53
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4118 WATER OVERAGE COMM	0.00	0.00	0.00	0.00	0.00
130-4119 WATER OVERAGE GOV	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	25,000.00	3,241.26	13,226.90	11,773.10	52.91
130-4215 RETURNED CHECK FEE	1,000.00	100.00	450.00	550.00	45.00
130-4300 MISC INCOME	2,000.00 (	46.50)	1,821.97	178.03	91.10
130-4310 OTHER INCOME	100.00	0.00	0.00	100.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	2,000.00	0.00	1,199.46	800.54	59.97
130-4580 TRANSFER IN	0.00	0.00	136,986.80 (	136,986.80)	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	2,119,035.00	173,235.94	902,637.46	1,216,397.54	42.60

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	11,770.00	0.00	13,925.92 (	2,155.92)	118.32
130-5-00-5025 RETIREE HEALTH BENEFITS	22,840.00	1,198.25	3,324.95	19,515.05	14.56
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	0.00	0.00	0.00	0.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	11,000.00	1,457.66	3,063.82	7,936.18	27.85
130-5-00-5061 VEHICLE MAINT	24,292.00	13.59	4,698.63	19,593.37	19.34
130-5-00-5062 TAXES & LIC	1,200.00	0.00	0.00	1,200.00	0.00
130-5-00-5074 INSURANCE	27,000.00	1,917.59	35,055.52 (	8,055.52)	129.84
130-5-00-5075 BANK FEES	21,000.00	1,677.66	5,949.05	15,050.95	28.33
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000.00	14,740.00	15,401.00	8,599.00	64.17
130-5-00-5092 POSTAGE & SHIPPING	6,000.00	955.91	2,095.60	3,904.40	34.93
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	10,000.00	0.00	652.50	9,347.50	6.53
130-5-00-5122 ENGINEERING SERVICES	60,000.00	0.00	50.00	59,950.00	0.08
130-5-00-5123 OTHER PROFESSIONAL SERVICE	40,000.00	14.03	8,126.53	31,873.47	20.32
130-5-00-5124 WATER RIGHTS	70,000.00	425.60	1,060.60	68,939.40	1.52
130-5-00-5126 AUDIT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	591.22	1,171.61	6,328.39	15.62
130-5-00-5135 NEWSLETTER	500.00	0.00	0.00	500.00	0.00
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	229.25	2,529.53	32,470.47	7.23
130-5-00-5148 OPERATING SUPPLIES	5,000.00	0.00	1,785.50	3,214.50	35.71
130-5-00-5150 REPAIR & REPLACE	185,000.00	17,228.80	25,075.27	159,924.73	13.55
130-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	1,604.39	2,237.29	9,762.71	18.64
130-5-00-5156 CUSTODIAL SERVICES	4,200.00	275.00	900.00	3,300.00	21.43
130-5-00-5157 SECURITY	5,000.00	264.00	264.00	4,736.00	5.28
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	227.51 (	227.51)	0.00
130-5-00-5191 TELEPHONE	9,500.00	823.97	3,144.28	6,355.72	33.10
130-5-00-5192 ELECTRICITY	150,000.00	18,155.62	42,413.24	107,586.76	28.28
130-5-00-5193 OTHER UTILITIES	2,200.00	242.24	726.72	1,473.28	33.03
130-5-00-5194 IT SERVICES	40,000.00	19,555.42	25,071.69	14,928.31	62.68
130-5-00-5195 ENV/MONITORING	20,000.00	1,452.00	4,521.00	15,479.00	22.61
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	30,000.00	0.00	0.00	30,000.00	0.00
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	107.24	892.76	10.72
130-5-00-5312 TOOLS - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	2,500.00	115.35	120.02	2,379.98	4.80
130-5-00-5505 WATER CONSERVATION	9,000.00	50.00	3,350.00	5,650.00	37.22
130-5-00-5545 RECORDING FEES	100.00	34.50	121.00 (	21.00)	121.00
130-5-00-5580 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	20,000.00	0.00	0.00	20,000.00	0.00
130-5-00-5650 OPERATING RESERVES	0.00	0.00	0.00	0.00	0.00

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

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL NON-DEPARTMENTAL	873,602.00	83,022.05	207,170.02	666,431.98	23.71

130-WATER ENTERPRISE FUND
ADMINISTRATION
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	281,602.00	21,070.39	91,440.03	190,161.97	32.47
130-5-10-5020 EMPLOYEE BENEFITS	93,979.00	6,106.59	24,073.46	69,905.54	25.62
130-5-10-5021 RETIREMENT BENEFITS	57,507.00	4,717.49	19,409.76	38,097.24	33.75
130-5-10-5063 CERTIFICATIONS	0.00	0.00	0.00	0.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	83.06	959.90	3,040.10	24.00
130-5-10-5170 TRAVEL MILEAGE	2,000.00	108.33	798.60	1,201.40	39.93
130-5-10-5175 EDUCATION / SEMINARS	4,000.00	999.69	1,311.97	2,688.03	32.80
130-5-10-5179 ADM MISC EXPENSES	350.00	0.00	0.00	350.00	0.00
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	443,438.00	33,085.55	137,993.72	305,444.28	31.12

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

130-WATER ENTERPRISE FUND
OFFICE
EXPENDITURES

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

130-WATER ENTERPRISE FUND
FIELD
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	215,150.00	19,934.68	84,274.68	130,875.32	39.17
130-5-30-5020 EMPLOYEE BENEFITS	68,254.00	6,077.94	22,201.92	46,052.08	32.53
130-5-30-5021 RETIREMENT BENEFITS	46,724.00	4,619.03	18,922.02	27,801.98	40.50
130-5-30-5022 CLOTHING ALLOWANCE	1,800.00	332.70	715.36	1,084.64	39.74
130-5-30-5063 CERTIFICATIONS	600.00	0.00	190.00	410.00	31.67
130-5-30-5090 OFFICE SUPPLIES	1,000.00	53.22	311.52	688.48	31.15
130-5-30-5170 TRAVEL MILEAGE	2,000.00	0.00	2.03	1,997.97	0.10
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL FIELD	339,528.00	31,017.57	126,617.53	212,910.47	37.29

130-WATER ENTERPRISE FUND
DIRECTORS
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	226.06	1,081.87	1,918.13	36.06
130-5-40-5020 DIRECTOR BENEFITS	90.00	11.96	42.14	47.86	46.82
130-5-40-5030 DIRECTOR HEALTH BENEFITS	41,340.00	3,192.85	12,771.40	28,568.60	30.89
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	0.00	200.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
130-5-40-5176 DIRECTOR TRAINING	8,400.00	0.00	326.73	8,073.27	3.89
TOTAL DIRECTORS	54,530.00	3,430.87	14,222.14	40,307.86	26.08

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

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7101 VAC TRUCK	134,000.00	0.00	133,417.28	582.72	99.57
130-5-70-7202 GENERATORS	24,988.00	0.00	16,953.39	8,034.61	67.85
130-5-70-7204 TANK 9	0.00	0.00	1,860.00 (	1,860.00)	0.00
130-5-70-7205 MMN WTR MAIN	0.00	442.98	3,155.47 (	3,155.47)	0.00
TOTAL CAPITAL PROJECTS & EQUIP	158,988.00	442.98	155,386.14	3,601.86	97.73
TOTAL EXPENDITURES	1,870,086.00	150,999.02	641,389.55	1,228,696.45	34.30
REVENUES OVER/(UNDER) EXPENDITURES	248,949.00	22,236.92	261,247.91 (	12,298.91)	104.94

*** END OF REPORT ***



**Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of October 30, 2019
(Rounded and Unaudited)**

	Operating Checking	Money Market	LAIF	Bond Trustee	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	
Financial Activity of Cash/Investment Accounts in General Ledger [1]					
Beginning Balances	\$ 371,537.73	\$ 467,418.30	\$ 611,657.61	\$ 178,490.72	\$ 1,629,104.36
Cash Receipts					
Utility Billing Deposits	305,680.10	-	-	-	
Electronic Fund Deposits	-	-	-	-	
Other Deposits	-	28.17	3,766.96	-	
Total Cash Receipts	\$ 305,680.10	\$ 28.17	\$ 3,766.96		
Cash Disbursements					
Accounts Payable Checks issued	197,045.89	-	-	-	
Electronic Fund/Bank Draft Disbursements	38,924.27	-	-	-	
Payroll Checks issued - net	56,227.35	-	-	-	
Bank Fees	3,355.34	-	-	-	
Other Disbursements	-	-	-	-	
Total Disbursements	\$ 295,552.85	\$ -	\$ -	\$ -	
Transfers Between Accounts					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
Total Transfers Between Accounts	\$ -	\$ -	\$ -	\$ -	
Ending Balances in General Ledger	\$ 381,664.98	\$ 467,446.47	\$ 615,424.57	\$ 178,490.72	\$ 1,643,026.74
Reconciling Adjustments to Financial Institutions [2]	-	-	-	-	
Financial Institution Ending Balances	\$ 389,867.29	\$ 467,446.47	\$ 615,424.57	\$ 178,490.72	\$ 1,651,229.05

Ending Balances General Ledger Distribution by District Funds

100 Operating	-	-	-	-	-
120 Wastewater Operating	2,166.72	61,975.15	71,087.62	-	135,229.49
130 Water Operating	221,048.06	165,003.67	105,940.73	-	491,992.46
140 Flood Enterprise	345.33	-	-	-	345.33
215 2016 Sewer Refinancing Bond	(1,393.74)	121,891.80	92,970.27	178,490.72	391,959.05
218 2002 CIEDB Loan	114,562.80	-	12,162.59	-	126,725.39
219 2012 USDA Solar COP	0.23	22,492.43	865.57	-	23,358.23
313 Wastewater Operating Reserve	-	7,600.76	57,906.94	-	65,507.70
314 Wastewater CIP	-	(7,858.78)	93,629.67	-	85,770.89
319 2012 USDA Solar COP Reserve	-	31,288.63	-	-	31,288.63
320 Water CIP	263.26	3.07	-	-	266.33
325 Water Operating Reserve	44,672.32	-	-	-	44,672.32
350 2002 CIEDB Loan Reserve	-	-	180,861.18	-	180,861.18
711 2016 Bond Administration	-	-	-	-	-
712 Bond Revolving	-	65,049.74	-	-	65,049.74
Total Ending Balances in General Ledger	\$ 381,664.98	\$ 467,446.47	\$ 615,424.57	\$ 178,490.72	\$ 1,643,026.74

No Statement at time of this reporting

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

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 10/01/2019 THRU 10/31/2019
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	10/11/2019	BANK-DRAFT	000370	AFLAC	224.14CR	CLEARED	A	10/15/2019
1010	10/11/2019	BANK-DRAFT	000371	CALIFORNIA PUBLIC EMPLOYEES RE	6,117.63CR	CLEARED	A	10/15/2019
1010	10/11/2019	BANK-DRAFT	000372	NATIONWIDE RETIREMENT SOLUTION	512.50CR	CLEARED	A	10/11/2019
1010	10/11/2019	BANK-DRAFT	000373	STATE OF CALIFORNIA EDD	1,755.40CR	CLEARED	A	10/11/2019
1010	10/11/2019	BANK-DRAFT	000374	US DEPARTMENT OF THE TREASURY	4,851.75CR	CLEARED	A	10/11/2019
1010	10/15/2019	BANK-DRAFT	101519	AFLACK	0.17	CLEARED	G	10/18/2019
1010	10/15/2019	BANK-DRAFT	101520	AFLACK RECONCILE	0.34CR	CLEARED	G	10/18/2019
1010	10/23/2019	BANK-DRAFT	000375	AFLAC	255.33CR	OUTSTND	A	0/00/0000
1010	10/23/2019	BANK-DRAFT	000376	CALIFORNIA PUBLIC EMPLOYEES RE	6,117.62CR	CLEARED	A	10/28/2019
1010	10/23/2019	BANK-DRAFT	000377	NATIONWIDE RETIREMENT SOLUTION	512.50CR	CLEARED	A	10/25/2019
1010	10/23/2019	BANK-DRAFT	000378	STATE OF CALIFORNIA EDD	1,866.19CR	CLEARED	A	10/25/2019
1010	10/23/2019	BANK-DRAFT	000379	US DEPARTMENT OF THE TREASURY	5,104.48CR	CLEARED	A	10/25/2019
1010	10/25/2019	BANK-DRAFT	000380	STATE OF CALIFORNIA EDD	62.55CR	CLEARED	A	10/25/2019
1010	10/25/2019	BANK-DRAFT	000381	US DEPARTMENT OF THE TREASURY	160.40CR	CLEARED	A	10/25/2019
1010	10/25/2019	BANK-DRAFT	000382	CALIFORNIA PUBLIC EMPLOYEES RE	243.83CR	OUTSTND	A	0/00/0000

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	10/04/2019	CHECK	036742	ACTION SANITARY, INC.	413.98CR	CLEARED	A	10/09/2019
1010	10/04/2019	CHECK	036743	ALPHA ANALYTICAL LABORATORIES	888.00CR	CLEARED	A	10/09/2019
1010	10/04/2019	CHECK	036744	APPLIED TECHNOLOGY SOLUTIONS	865.50CR	CLEARED	A	10/15/2019
1010	10/04/2019	CHECK	036745	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	10/08/2019
1010	10/04/2019	CHECK	036746	ASSOCIATION OF CALIFORNIA WATE	14,740.00CR	CLEARED	A	10/08/2019
1010	10/04/2019	CHECK	036747	KLEEN INDUSTRIAL SERVICES	5,203.80CR	CLEARED	A	10/09/2019
1010	10/04/2019	CHECK	036748	LAYNE PAVING & TRUCKING, INC.	194.66CR	CLEARED	A	10/15/2019
1010	10/04/2019	CHECK	036749	MEDIACOM	519.13CR	CLEARED	A	10/15/2019
1010	10/04/2019	CHECK	036750	MICHELLE HAMILTON	780.00CR	CLEARED	A	10/07/2019
1010	10/04/2019	CHECK	036751	OFFICE DEPOT	156.55CR	CLEARED	A	10/11/2019
1010	10/04/2019	CHECK	036752	PACE SUPPLY CORP	191.85CR	CLEARED	A	10/08/2019
1010	10/04/2019	CHECK	036753	PACIFIC GAS & ELECTRIC COMPANY	20,675.02CR	CLEARED	A	10/10/2019
1010	10/04/2019	CHECK	036754	REDFORD SERVICES	720.00CR	CLEARED	A	10/11/2019
1010	10/04/2019	CHECK	036755	TELSTAR INSTRUMENTS, INC	4,165.00CR	CLEARED	A	10/08/2019
1010	10/04/2019	CHECK	036756	THATCHER COMPANY, INC.	1,452.18CR	CLEARED	A	10/08/2019
1010	10/04/2019	CHECK	036757	TITUS	12,098.84CR	CLEARED	A	10/10/2019
1010	10/04/2019	CHECK	036758	USA BLUE BOOK	2,254.56CR	CLEARED	A	10/09/2019
1010	10/04/2019	CHECK	036759	WESTGATE PETROLEUM CO., INC.	648.47CR	CLEARED	A	10/09/2019
1010	10/04/2019	CHECK	036760	JACOBS, RONALD	4.04CR	CLEARED	A	10/24/2019
1010	10/04/2019	CHECK	036761	SHOOK & WALLER LLC	69.77CR	CLEARED	A	10/10/2019
1010	10/04/2019	CHECK	036762	VATES, JOHANNES	32.66CR	OUTSTND	A	0/00/0000
1010	10/04/2019	CHECK	036763	WOODCOCK, BRUCE & CA	7.13CR	CLEARED	A	10/16/2019
1010	10/11/2019	CHECK	036764	ACWA/JPIA	1,135.01CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036765	ALPHA ANALYTICAL LABORATORIES	978.00CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036766	AT&T	251.48CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036767	BARTLEY PUMP, INC.	7,153.25CR	CLEARED	A	10/16/2019
1010	10/11/2019	CHECK	036768	DATAPROSE	2,830.32CR	CLEARED	A	10/16/2019

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

CHECK DATE: 10/01/2019 THRU 10/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	10/11/2019	CHECK	036769	ERICA BERGSTROM	50.00CR	CLEARED	A	10/31/2019
1010	10/11/2019	CHECK	036770	GHD	2,993.50CR	CLEARED	A	10/21/2019
1010	10/11/2019	CHECK	036771	HARDESTER'S MARKETS & HARDWARE	215.66CR	CLEARED	A	10/18/2019
1010	10/11/2019	CHECK	036772	LAKE COUNTY RECORD BEE	672.52CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036773	PETTY CASH REIMBURSEMENT	293.38CR	CLEARED	A	10/15/2019
1010	10/11/2019	CHECK	036774	RAY MORGAN COMPANY	72.22CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036775	SOUTH LAKE REFUSE COMPANY	484.49CR	CLEARED	A	10/16/2019
1010	10/11/2019	CHECK	036776	SPECIAL DISTRICT RISK MANAGEME	31,087.56CR	CLEARED	A	10/18/2019
1010	10/11/2019	CHECK	036777	TYLER TECHNOLOGY	121.00CR	CLEARED	A	10/16/2019
1010	10/11/2019	CHECK	036778	WAGNER & BONSIGNORE	425.60CR	CLEARED	A	10/17/2019
1010	10/11/2019	CHECK	036779	VARDANEGA, ROBERT	206.99CR	CLEARED	A	10/21/2019
1010	10/18/2019	CHECK	036780	ADVANCED ELECTRONIC SECURITY S	528.00CR	CLEARED	A	10/28/2019
1010	10/18/2019	CHECK	036781	ALPHA ANALYTICAL LABORATORIES	1,797.00CR	CLEARED	A	10/23/2019
1010	10/18/2019	CHECK	036782	APPLIED TECHNOLOGY SOLUTIONS	1,837.95CR	CLEARED	A	10/28/2019
1010	10/18/2019	CHECK	036783	BARTLEY PUMP, INC.	2,695.43CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036784	JT AUTO GLASS	95.00CR	CLEARED	A	10/31/2019
1010	10/18/2019	CHECK	036785	MENDO MILL CLEARLAKE	771.87CR	CLEARED	A	10/23/2019
1010	10/18/2019	CHECK	036786	NAPA AUTO PARTS	27.18CR	CLEARED	A	10/24/2019
1010	10/18/2019	CHECK	036787	PACE SUPPLY CORP	285.15CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036788	SPECIAL DISTRICT RISK MANAGEME	3,835.17CR	CLEARED	A	10/23/2019
1010	10/18/2019	CHECK	036789	ST HELENA HOSPITAL dba JOBCARE	210.00CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036790	TELSTAR INSTRUMENTS, INC	3,728.00CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036791	TYLER TECHNOLOGY	36,147.39CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036792	USA BLUE BOOK	3,705.60CR	CLEARED	A	10/28/2019
1010	10/18/2019	CHECK	036793	VERIZON WIRELESS	877.34CR	CLEARED	A	10/22/2019
1010	10/18/2019	CHECK	036794	NATIONSTAR MORTGAGE	1,712.47CR	CLEARED	A	10/17/2019
1010	10/18/2019	CHECK	036795	5 ARCH CODE COMPLIA	1,712.47CR	OUTSTND	A	0/00/0000
1010	10/25/2019	CHECK	036796	ALPHA ANALYTICAL LABORATORIES	695.00CR	CLEARED	A	11/01/2019
1010	10/25/2019	CHECK	036797	ARMED FORCE PEST CONTROL, INC.	2,300.00CR	CLEARED	A	11/04/2019
1010	10/25/2019	CHECK	036798	CARDMEMBER SERVICE	11,703.26CR	CLEARED	A	10/31/2019
1010	10/25/2019	CHECK	036799	CLEARLAKE LAVA, INC.	1,460.44CR	CLEARED	A	11/01/2019
1010	10/25/2019	CHECK	036800	GARDENS BY JILLIAN	200.00CR	CLEARED	A	11/01/2019
1010	10/25/2019	CHECK	036801	LAYNE PAVING & TRUCKING, INC.	194.66CR	CLEARED	A	10/29/2019
1010	10/25/2019	CHECK	036802	MENDO MILL CLEARLAKE	492.49CR	CLEARED	A	10/31/2019
1010	10/25/2019	CHECK	036803	OFFICE DEPOT	106.45CR	CLEARED	A	11/01/2019
1010	10/25/2019	CHECK	036804	RICOH USA, INC.	386.29CR	CLEARED	A	10/31/2019
1010	10/25/2019	CHECK	036805	SPECIAL DISTRICT RISK MANAGEME	414.25CR	CLEARED	A	10/30/2019
1010	10/25/2019	CHECK	036806	USA BLUE BOOK	199.03CR	CLEARED	A	10/31/2019
1010	10/25/2019	CHECK	036807	WESTGATE PETROLEUM CO., INC.	2,169.07CR	CLEARED	A	11/01/2019
1010	10/25/2019	CHECK	036808	CHANDLER, JAMES	4.10CR	OUTSTND	A	0/00/0000
1010	10/25/2019	CHECK	036809	JAIME, RICHARD	5.70CR	OUTSTND	A	0/00/0000
1010	10/25/2019	CHECK	036810	SMITH, KEVIN & KIMBE	41.18CR	OUTSTND	A	0/00/0000
1010	10/25/2019	CHECK	036811	SELLS, HARLEY	1,450.83CR	CLEARED	P	10/28/2019

DEPOSIT: -----

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

CHECK DATE: 10/01/2019 THRU 10/31/2019
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/01/2019	DEPOSIT		CREDIT CARD 10/01/2019	3,528.86	CLEARED	C	10/02/2019
1010	10/01/2019	DEPOSIT	000001	CREDIT CARD 10/01/2019	2,578.10	CLEARED	C	10/03/2019
1010	10/01/2019	DEPOSIT	000002	REGULAR DAILY POST 10/01/2019	2,811.49	CLEARED	C	10/02/2019
1010	10/02/2019	DEPOSIT		CREDIT CARD 10/02/2019	9,083.33	CLEARED	C	10/03/2019
1010	10/02/2019	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	103.18CR	CLEARED	U	10/01/2019
1010	10/02/2019	DEPOSIT	000002	DAILY PAYMENT POSTING	103.19	CLEARED	U	10/01/2019
1010	10/02/2019	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	81.00CR	CLEARED	U	10/01/2019
1010	10/02/2019	DEPOSIT	000004	DAILY PAYMENT POSTING	81.09	CLEARED	U	10/01/2019
1010	10/02/2019	DEPOSIT	000005	CREDIT CARD 10/02/2019	1,743.95	CLEARED	C	10/04/2019
1010	10/02/2019	DEPOSIT	000006	REGULAR DAILY POST 10/02/2019	6,976.62	CLEARED	C	10/03/2019
1010	10/03/2019	DEPOSIT		CREDIT CARD 10/03/2019	2,648.98	CLEARED	C	10/04/2019
1010	10/03/2019	DEPOSIT	000001	CREDIT CARD 10/03/2019	2,342.17	CLEARED	C	10/07/2019
1010	10/03/2019	DEPOSIT	000002	REGULAR DAILY POST 10/03/2019	4,002.72	CLEARED	C	10/04/2019
1010	10/04/2019	DEPOSIT		CREDIT CARD 10/04/2019	2,216.21	CLEARED	C	10/07/2019
1010	10/04/2019	DEPOSIT	000001	CREDIT CARD 10/04/2019	2,292.26	CLEARED	C	10/07/2019
1010	10/04/2019	DEPOSIT	000002	REGULAR DAILY POST 10/04/2019	9,610.18	CLEARED	C	10/07/2019
1010	10/07/2019	DEPOSIT		CREDIT CARD 10/07/2019	2,653.61	CLEARED	C	10/07/2019
1010	10/07/2019	DEPOSIT	000001	CREDIT CARD 10/07/2019	1,231.47	CLEARED	C	10/07/2019
1010	10/07/2019	DEPOSIT	000002	CREDIT CARD 10/07/2019	922.67	CLEARED	C	10/08/2019
1010	10/07/2019	DEPOSIT	000003	CREDIT CARD 10/07/2019	2,422.52	CLEARED	C	10/09/2019
1010	10/07/2019	DEPOSIT	000004	REGULAR DAILY POST 10/07/2019	16,365.67	CLEARED	C	10/08/2019
1010	10/08/2019	DEPOSIT		CREDIT CARD 10/08/2019	2,636.29	CLEARED	C	10/09/2019
1010	10/08/2019	DEPOSIT	000001	CREDIT CARD 10/08/2019	6,918.42	CLEARED	C	10/10/2019
1010	10/08/2019	DEPOSIT	000002	REGULAR DAILY POST 10/08/2019	5,801.48	CLEARED	C	10/09/2019
1010	10/10/2019	DEPOSIT		CREDIT CARD 10/10/2019	520.39	CLEARED	C	10/10/2019
1010	10/10/2019	DEPOSIT	000001	REGULAR DAILY POST 10/10/2019	10,019.68	CLEARED	C	10/10/2019
1010	10/10/2019	DEPOSIT	000002	CREDIT CARD 10/10/2019	3,554.22	CLEARED	C	10/10/2019
1010	10/10/2019	DEPOSIT	000003	CREDIT CARD 10/10/2019	2,624.13	CLEARED	C	10/11/2019
1010	10/10/2019	DEPOSIT	000004	CREDIT CARD 10/10/2019	3,546.49	CLEARED	C	10/15/2019
1010	10/10/2019	DEPOSIT	000005	REGULAR DAILY POST 10/10/2019	4,881.85	CLEARED	C	10/11/2019
1010	10/11/2019	DEPOSIT		CREDIT CARD 10/11/2019	1,821.23	CLEARED	C	10/15/2019
1010	10/11/2019	DEPOSIT	000001	CREDIT CARD 10/11/2019	1,828.76	CLEARED	C	10/15/2019
1010	10/11/2019	DEPOSIT	000002	REGULAR DAILY POST 10/11/2019	4,145.54	CLEARED	C	10/15/2019
1010	10/14/2019	DEPOSIT		CREDIT CARD 10/14/2019	2,978.18	CLEARED	C	10/15/2019
1010	10/14/2019	DEPOSIT	000001	CREDIT CARD 10/14/2019	823.78	CLEARED	C	10/15/2019
1010	10/14/2019	DEPOSIT	000002	CREDIT CARD 10/14/2019	754.92	CLEARED	C	10/16/2019
1010	10/14/2019	DEPOSIT	000003	CREDIT CARD 10/14/2019	1,915.53	CLEARED	C	10/16/2019
1010	10/14/2019	DEPOSIT	000004	REGULAR DAILY POST 10/14/2019	10,360.88	CLEARED	C	10/15/2019
1010	10/15/2019	DEPOSIT		CREDIT CARD 10/15/2019	1,301.38	CLEARED	C	10/16/2019
1010	10/15/2019	DEPOSIT	000001	CREDIT CARD 10/15/2019	2,058.69	CLEARED	C	10/17/2019
1010	10/15/2019	DEPOSIT	000002	REGULAR DAILY POST 10/15/2019	6,537.88	CLEARED	C	10/16/2019
1010	10/15/2019	DEPOSIT	000003	DRAFT POSTING	13,544.68	CLEARED	U	10/16/2019
1010	10/15/2019	DEPOSIT	000004	CC DRAFT POSTING	18,587.22	CLEARED	U	10/17/2019
1010	10/15/2019	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	208.34CR	CLEARED	U	10/18/2019

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

CHECK DATE: 10/01/2019 THRU 10/31/2019
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/15/2019	DEPOSIT	000006	DAILY PAYMENT POSTING	280.34	CLEARED	U	10/18/2019
1010	10/16/2019	DEPOSIT		CREDIT CARD 10/16/2019	6,795.23	CLEARED	C	10/17/2019
1010	10/16/2019	DEPOSIT	000001	CREDIT CARD 10/16/2019	1,915.64	CLEARED	C	10/18/2019
1010	10/16/2019	DEPOSIT	000002	REGULAR DAILY POST 10/16/2019	3,704.07	CLEARED	C	10/17/2019
1010	10/16/2019	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	207.00CR	CLEARED	U	10/18/2019
1010	10/17/2019	DEPOSIT		CREDIT CARD 10/17/2019	2,100.89	CLEARED	C	10/18/2019
1010	10/17/2019	DEPOSIT	000001	DAILY PAYMENT POSTING - ADJ	1,712.47	CLEARED	U	10/17/2019
1010	10/17/2019	DEPOSIT	000002	CREDIT CARD 10/17/2019	2,293.36	CLEARED	C	10/21/2019
1010	10/17/2019	DEPOSIT	000003	REGULAR DAILY POST 10/17/2019	5,875.62	CLEARED	C	10/18/2019
1010	10/17/2019	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	120.00CR	CLEARED	U	10/24/2019
1010	10/17/2019	DEPOSIT	000005	DAILY PAYMENT POSTING	100.00	CLEARED	U	10/24/2019
1010	10/17/2019	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	181.87CR	CLEARED	U	10/24/2019
1010	10/17/2019	DEPOSIT	000007	DAILY PAYMENT POSTING	101.87	CLEARED	U	10/24/2019
1010	10/18/2019	DEPOSIT		CREDIT CARD 10/18/2019	2,342.46	CLEARED	C	10/21/2019
1010	10/18/2019	DEPOSIT	000001	CREDIT CARD 10/18/2019	3,844.26	CLEARED	C	10/21/2019
1010	10/18/2019	DEPOSIT	000002	REGULAR DAILY POST 10/18/2019	8,311.99	CLEARED	C	10/21/2019
1010	10/18/2019	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	131.45CR	CLEARED	U	10/18/2019
1010	10/21/2019	DEPOSIT		CREDIT CARD 10/21/2019	4,151.44	CLEARED	C	10/21/2019
1010	10/21/2019	DEPOSIT	000001	CREDIT CARD 10/21/2019	3,285.61	CLEARED	C	10/21/2019
1010	10/21/2019	DEPOSIT	000002	CREDIT CARD 10/21/2019	3,909.63	CLEARED	C	10/22/2019
1010	10/21/2019	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	270.19CR	CLEARED	U	10/18/2019
1010	10/21/2019	DEPOSIT	000004	CREDIT CARD 10/21/2019	2,600.36	CLEARED	C	10/23/2019
1010	10/21/2019	DEPOSIT	000005	CREDIT CARD 10/21/2019	7,210.76	CLEARED	C	10/23/2019
1010	10/21/2019	DEPOSIT	000006	REGULAR DAILY POST 10/21/2019	16,295.57	CLEARED	C	10/23/2019
1010	10/22/2019	DEPOSIT		CREDIT CARD 10/22/2019	1,297.94	CLEARED	C	10/23/2019
1010	10/22/2019	DEPOSIT	000001	CREDIT CARD 10/22/2019	1,597.48	CLEARED	C	10/24/2019
1010	10/22/2019	DEPOSIT	000002	REGULAR DAILY POST 10/22/2019	1,528.59	CLEARED	C	10/23/2019
1010	10/22/2019	DEPOSIT	000003	CC DRAFT POSTING	68.82	CLEARED	U	10/24/2019
1010	10/23/2019	DEPOSIT		CREDIT CARD 10/23/2019	1,323.06	CLEARED	C	10/24/2019
1010	10/23/2019	DEPOSIT	000001	CREDIT CARD 10/23/2019	746.18	CLEARED	C	10/25/2019
1010	10/23/2019	DEPOSIT	000002	REGULAR DAILY POST 10/23/2019	928.52	CLEARED	C	10/24/2019
1010	10/24/2019	DEPOSIT		CREDIT CARD 10/24/2019	1,832.30	CLEARED	C	10/25/2019
1010	10/24/2019	DEPOSIT	000001	CREDIT CARD 10/24/2019	1,313.58	CLEARED	C	10/28/2019
1010	10/24/2019	DEPOSIT	000002	REGULAR DAILY POST 10/24/2019	2,075.08	CLEARED	C	10/25/2019
1010	10/25/2019	DEPOSIT		CREDIT CARD 10/25/2019	648.75	CLEARED	C	10/28/2019
1010	10/25/2019	DEPOSIT	000001	CREDIT CARD 10/25/2019	1,972.97	CLEARED	C	10/28/2019
1010	10/25/2019	DEPOSIT	000002	REGULAR DAILY POST 10/25/2019	1,303.30	CLEARED	C	10/28/2019
1010	10/29/2019	DEPOSIT		CREDIT CARD 10/29/2019	498.08	CLEARED	C	10/28/2019
1010	10/29/2019	DEPOSIT	000001	CREDIT CARD 10/29/2019	224.23	CLEARED	C	10/28/2019
1010	10/29/2019	DEPOSIT	000002	CREDIT CARD 10/29/2019	79.23	CLEARED	C	10/29/2019
1010	10/29/2019	DEPOSIT	000003	CREDIT CARD 10/29/2019	142.62	CLEARED	C	10/30/2019
1010	10/29/2019	DEPOSIT	000004	CREDIT CARD 10/29/2019	191.29	CLEARED	C	10/31/2019
1010	10/29/2019	DEPOSIT	000005	CREDIT CARD 10/29/2019	404.12	CLEARED	C	10/31/2019
1010	10/29/2019	DEPOSIT	000006	REGULAR DAILY POST 10/29/2019	27,877.55	CLEARED	C	10/31/2019

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

CHECK DATE: 10/01/2019 THRU 10/31/2019
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	10/30/2019	DEPOSIT		CREDIT CARD 10/30/2019	137.48	CLEARED	C	10/31/2019
1010	10/31/2019	DEPOSIT		CREDIT CARD 10/31/2019	179.19	CLEARED	C	11/01/2019
1010	10/31/2019	DEPOSIT	000001	CREDIT CARD 10/31/2019	1,824.03	CLEARED	C	11/05/2019
1010	10/31/2019	DEPOSIT	000002	REGULAR DAILY POST 10/31/2019	1,180.46	CLEARED	C	11/01/2019
EFT:								
1010	10/25/2019	EFT	102519	CalPERS UAL 26384 October	155.90CR	CLEARED	G	10/31/2019
1010	10/25/2019	EFT	102520	CalPERS UAL 1739 October	10,983.88CR	CLEARED	G	10/31/2019
MISCELLANEOUS:								
1010	10/11/2019	MISC.		PAYROLL DIRECT DEPOSIT	27,440.03CR	CLEARED	P	10/11/2019
1010	10/25/2019	MISC.		PAYROLL DIRECT DEPOSIT	28,669.65CR	CLEARED	P	10/25/2019
1010	10/25/2019	MISC.	000001	PAYROLL DIRECT DEPOSIT	1,450.83CR	OUTSTND	P	0/00/0000
1010	10/25/2019	MISC.	102519	ADJ RTN CK	117.67CR	CLEARED	G	10/25/2019
1010	10/25/2019	MISC.	999999	SELLS, HARLEY	1,450.83	OUTSTND	P	0/00/0000
SERVICE CHARGE:								
1010	10/02/2019	SERV-CHG		SEPT ELAVON -29 FEE	466.22CR	CLEARED	G	10/02/2019
1010	10/02/2019	SERV-CHG	000001	ELAVON FEE-27 SEPTEMBER	1,528.89CR	CLEARED	G	10/02/2019
1010	10/02/2019	SERV-CHG	000002	ELAVON-25 SEPTEMBER	1,040.54CR	CLEARED	G	10/02/2019
1010	10/15/2019	SERV-CHG		SEPT.2019 ANALYSIS FEES	319.69CR	CLEARED	G	10/15/2019

TOTALS FOR ACCOUNT 1010

CHECK	TOTAL:	197,045.89CR
DEPOSIT	TOTAL:	305,680.10
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	56,227.35CR
SERVICE CHARGE	TOTAL:	3,355.34CR
EFT	TOTAL:	11,139.78CR
BANK-DRAFT	TOTAL:	27,784.49CR

TOTALS FOR POOLED CASH FUND

CHECK	TOTAL:	197,045.89CR
DEPOSIT	TOTAL:	305,680.10
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	56,227.35CR
SERVICE CHARGE	TOTAL:	3,355.34CR
EFT	TOTAL:	11,139.78CR
BANK-DRAFT	TOTAL:	27,784.49CR



HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

CAPITAL EXPENDITURES

2019 - 2020

OCTOBER

SEWER CIP EXPENSES	FUND	Budget	Yr to Date Actual
I & I Study (Intern/Fellowship)	313	60,000	
IT Upgrades	313	5,000	
Vac Truck (60%)	712	201,000	200,126
I & I Repair	314	100,000	34
Chlorine tank auto shutoff	314	32,000	
SCADA	712	30,000	
Chlorine Disinfection Facility	314	45,000	
Aquatic Harvesting	314	35,000	35,000
Total		\$ 508,000	\$ 235,160

SEWER CIP REVENUE	FUND	Revenue	Yr to Date Actual
Sewer Op Reserve (3%)	313	45,147	
FEMA/CalOES	313		
Sewer CIP (3%)	314	45,147	
FEMA/CalOES	314		
Total		\$ 90,294	\$ -

WATER CIP EXPENSES	FUND	Budget	Yr to Date Actual
Unit 9 Tank Replacement 1,700,000 (*1)	320/325/130	220,000	1,860
AMI	320/325/130	100,000	
Vac Truck (40%)	320	134,000	133,417
Repair Water Main Line	320	200,000	2,712
IT Upgrades	320	5,000	
Total		\$ 659,000	\$ -

WATER CIP/OP RESERVE	FUND	Revenue	Yr to Date Actual
Water CIP (8%)	320	148,243	
Water OP Reserve Fund (5%)	325	105,548	
Total		\$ 253,792	\$ -

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



POLICY TITLE:	BUDGET ACCOUNTABILITY POLICY	
POLICY #: 2001	ADOPTED DATE: Acting-President: Judy Mirbegian	REVISION DATE: President:

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

PURPOSE

The purpose of the Budget Accountability policy is to provide guidelines for the approval, implementation, monitoring, control and adjustments of the District's adopted Operating, Capital Asset and Capital Improvement and Special Project budgets. The Policy balances the need for flexibility to address unforeseen situations that occur through the year with the need for controlling overall expenditures as adopted by the Board without adversely impacting the District's financial health and without having rate implications.

POLICY

OPERATING BUDGET

The Operating Budget shall provide funding for regular and recurring operating costs of the District.

Board Responsibility: The Board shall approve an annual Operating Budget at total expenditure level separately for the water and wastewater enterprises of the District fund level to ensure that it maintains control of rates and fees. Within the total expenditure level approval, the budget shall consist of estimated line item expenditures that conform to the District's adopted **Chart of Accounts**. The Board shall approve a specific "line item budget" for the following key consultants to ensure overall expenditure control for significant expenditure categories: Legal Counsel; District Engineer; Contract Operations; Accounting and Bookkeeping.

Staff Responsibility: The General Manager shall be responsible for monitoring and meeting (a) the total expenditure level approved by the Board for each enterprise, (b) the specific line item budgets for the key consultants, and (c) the budget for each specified capital asset. If events unfold such that in the opinion of the General Manager that the District will be unable to meet the budget amounts approved by the Board, the General Manager shall propose budget adjustments for the Board's consideration. **This can be at any time but is encouraged to be at the mid-year budget review and adjustment meeting.**

Administrative Adjustments: The General Manager may make 'no net change' budget adjustments within the same fund between line items other than those identified above for key consultants; this ensures that rates will not be affected. Any such administrative budget adjustments will be reported to the Board monthly as they may occur.

Monitoring and Reporting: Financial reports shall be distributed to the Board on a monthly basis showing budget and actual expenses at an appropriate level of detail.

CAPITAL ASSET BUDGET

The Capital Asset Budget shall provide funding for the purchase or replacement of capital assets as defined by the adopted **Capitalization Policy**

Board Responsibility: The Board shall approve an annual **Capital Asset Budget** at an individual level for each capital asset. The Capital Asset Budget shall contain funding for new capital assets, and for existing assets that are expected to be replaced or refurbished during the course of the year due to wear, age, or obsolescence.

Staff Responsibility: The General Manager shall be responsible for monitoring and meeting the Capital Asset Budget at the level of each identified capital asset in accordance with this Policy. Capital Assets shall be procured in accordance with the **District's adopted Procurement Policy**.

Administrative Adjustments: When a budgeted capital item's cost is determined through the purchasing process to be in excess of the amount approved by the Board, the General Manager may approve the purchase of that item if the adjustment does not exceed **\$10,000**. If the individual capital asset item exceeds this amount or if the total of all amounts in excess of the individual item budgets for the fiscal year exceeds **\$25,000**, a budget adjustment is required prior to purchase.

Unplanned Capital Asset Replacement: Capital Assets that were not budgeted but need replacement or major refurbishment during the budget cycle shall be managed as follows:

1. Assets that are still functioning but are judged to be in need of replacement or major refurbishment must be addressed by proposing a budget adjustment prior to expending any funds.
2. Assets that fail and are no longer functioning must be identified as either "mission critical" or "non-mission critical" and then addressed as follows:

- a) For all "mission critical" items, the General Manager has the authority to spend whatever funds are necessary to rehabilitate or replace the failed item.
- b) For "non-mission critical" items of \$25,000 or less, the General Manager can approve the expenditure if there are sufficient reserves in the replacement fund.
- c) For "non-mission critical" items over \$25,000, a budget adjustment must be prepared and approved by the Board prior to purchasing or refurbishing the asset.

Monitoring and Reporting: Financial reports shall be distributed to the Board on a monthly basis showing budget and actual expenses for each Capital Asset. Capital asset purchases or refurbishments approved by the General Manager shall be reported to the Board on a monthly basis.

CAPITAL IMPROVEMENT AND SPECIAL PROJECT BUDGET

The Capital Improvement and Special Project (CISP) Budget shall provide funding for capital projects and those special projects that may from time to time be authorized and for which the Board determines that individual accounting is required even though the District's auditor may later "expense" those amounts.

Board Responsibility: The Board shall approve an annual CISP Budget at an individual level for each such capital project and special project.

Staff Responsibility: The General Manager shall be responsible for monitoring and meeting the CISP Budget at the level of each identified capital project and special project in accordance with this Policy. All individual expenditures in support of a capital improvement or special project shall be done in accordance with the adopted Procurement Policy and Spending Authorization Policy.

Administrative Adjustments: The General Manager is authorized to approve budget adjustments of up to \$25,000 per project. Needed adjustments in excess of this amount shall be presented to the Board for consideration. If an individual capital improvement or special project budget is expected to exceed its total budget, the General Manager is responsible for requesting a budget adjustment.

Monitoring and Reporting: Financial reports shall be distributed to the Board on a monthly basis showing budget and actual expenses for each capital improvement and special project. Administrative adjustments approved by the General Manager shall be reported to the Board on a monthly basis.

ADOPTED AND APPROVED on

Judy Mirbegian
Acting-President to the Board

Attest: _____
Kirk Cloyd, General Manager