



**Hidden Valley Lake Community Services District
Finance Committee Meeting
Tuesday, April 9, 2024– 12:30 p.m.
19400 Hartmann Road, Hidden Valley Lake, Ca.**

- 1) **CALL TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Monthly Financials
- 6) **DISCUSSION AND POSSIBLE RECOMMENDATION:** 2024-25 Budget Prep
- 7) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Projects Update
- 8) **DISCUSSION AND POSSIBLE RECOMMENDATION:** Director Health Benefits
- 9) **PUBLIC COMMENT**
- 10) **BOARD MEMBER COMMENT**
- 11) **ADJOURN**

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

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

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
01-11	STATE OF CALIFORNIA	EDD		N		FUND TOTAL FOR VENDOR	1,431.14
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	8,358.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	260.72
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	24,245.23
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,635.41
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	1,347.02
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	573.50
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,514.74
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,405.36
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	2,175.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,517.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	244.59
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	124.79
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	913.38
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	21.51
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	25.00
01-2792	ADVANCED SECURITY SYSTEMS			N		FUND TOTAL FOR VENDOR	426.00
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	6,066.78
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	6,316.50
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	261.96
01-2850	STATE WATER RESOURCES CON			N		FUND TOTAL FOR VENDOR	125.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,125.08
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	2,439.50
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	90.65
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50

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
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	90.86
01-2926	THATCHER COMPANY, INC.			N		FUND TOTAL FOR VENDOR	6,066.39
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	251.36
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	195.62
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	187.08
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,590.39
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	62.50
01-3051	DEMARCO DESIGN			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	33.50
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	306.90
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	900.00
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	4,037.63
01-3090	JARROD CUNNINGHAM			N		FUND TOTAL FOR VENDOR	42.61
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	303.25
01-3099	RANCHO LANDSCAPE SUPPLY			N		FUND TOTAL FOR VENDOR	646.66
01-3109	MCCOMAS PAINTING AND DECO			N		FUND TOTAL FOR VENDOR	1,640.00
01-3110	HIDDEN GEMS AT YOUR SERVI			N		FUND TOTAL FOR VENDOR	770.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	668.19
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	6,397.08
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	136.00
*** FUND TOTALS ***							97,185.38

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	576.16
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	1,395.28
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	1,214.00
01-1112	AMERICAN WATER WORKS ASSO			N		FUND TOTAL FOR VENDOR	501.00
01-1392	MEDIACOM			N		FUND TOTAL FOR VENDOR	260.71
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	24,245.19
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	3,601.24
01-1961	ACWA/JPIA			N		FUND TOTAL FOR VENDOR	573.49
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,125.01
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,405.33
01-2195	TELSTAR INSTRUMENTS			N		FUND TOTAL FOR VENDOR	2,175.00
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	1,517.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	244.51
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	233.52
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	913.37
01-2667	COUNTY OF LAKE SOLID WAST			N		FUND TOTAL FOR VENDOR	21.50
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	6,226.44
01-2744	ADVENTIST HEALTH ST HELEN			N		FUND TOTAL FOR VENDOR	25.00
01-2788	GHD			N		FUND TOTAL FOR VENDOR	13,657.81
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	6,103.77
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,241.00
01-2823	GARDENS BY JILLIAN			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,400.00
01-2847	ALYSSA GORDON			N		FUND TOTAL FOR VENDOR	261.96
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,125.06
01-2876	BOLD POLISNER MADDOW NELS			N		FUND TOTAL FOR VENDOR	3,949.33
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,214.32

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
01-2892	PENNY CUADRAS			N		FUND TOTAL FOR VENDOR	90.65
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	124.50
01-2917	AT&T MOBILITY			N		FUND TOTAL FOR VENDOR	90.84
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	493.00
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	251.36
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	96.21
01-3022	WELLS FARGO FINANCIAL LEA			N		FUND TOTAL FOR VENDOR	187.08
01-3023	JL MECHANICAL			N		FUND TOTAL FOR VENDOR	1,590.38
01-3029	CORAL LEIGH PHOTOGRAPHY			N		FUND TOTAL FOR VENDOR	62.50
01-3051	DEMARCO DESIGN			N		FUND TOTAL FOR VENDOR	97.50
01-3054	SMALLCOMB, LISA			N		FUND TOTAL FOR VENDOR	33.50
01-3061	ODP BUSINESS SOLUTIONS, L			N		FUND TOTAL FOR VENDOR	306.85
01-3071	BARTKIEWICZ, KRONICK & SH			N		FUND TOTAL FOR VENDOR	1,050.00
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	4,037.62
01-3090	JARROD CUNNINGHAM			N		FUND TOTAL FOR VENDOR	42.61
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	303.25
01-3095	BRELJE & RACE CONSULTING			N		FUND TOTAL FOR VENDOR	48,857.50
01-3096	C.V. LARSEN CO.			N		FUND TOTAL FOR VENDOR	128,208.73
01-3099	RANCHO LANDSCAPE SUPPLY			N		FUND TOTAL FOR VENDOR	260.40
01-3102	CHRISTOPER V. LARSEN			N		FUND TOTAL FOR VENDOR	6,747.83
01-3108	ALPHA CM, INC			N		FUND TOTAL FOR VENDOR	13,633.00
01-3109	MCCOMAS PAINTING AND DECO			N		FUND TOTAL FOR VENDOR	1,640.00
01-3110	HIDDEN GEMS AT YOUR SERVI			N		FUND TOTAL FOR VENDOR	770.00
01-8	AT&T			N		FUND TOTAL FOR VENDOR	668.18
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	14,449.38
01-981	U S POSTMASTER			N		FUND TOTAL FOR VENDOR	136.00

*** FUND TOTALS ***

306,536.37

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-19	NBS GOVERNMENT FINANCE GR			N	FUND TOTAL FOR VENDOR	1,939.15
*** FUND TOTALS ***						1,939.15
*** REPORT TOTALS ***			405,660.90			405,660.90

G / L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	251.36
120 2088	SURVIVOR BENEFITS - PERS	13.74
120 2090	PERS PAYABLE	3,302.74
120 2091	FIT PAYABLE	2,257.69
120 2092	CIT PAYABLE	885.16
120 2093	SOCIAL SECURITY PAYABLE	18.60
120 2094	MEDICARE PAYABLE	670.18
120 2095	S D I PAYABLE	508.42
120 2099	DEFERRED COMP - 457 PLAN	1,400.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,696.93
120 5-00-5060	GASOLINE, OIL & FUEL	1,125.08
120 5-00-5061	VEHICLE MAINT	1,621.29
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	134.50
120 5-00-5092	POSTAGE & SHIPPING	827.65
120 5-00-5121	LEGAL SERVICES	3,339.50
120 5-00-5130	PRINTING & PUBLICATION	492.62
120 5-00-5135	NEWSLETTER	97.50
120 5-00-5145	EQUIPMENT RENTAL	187.08
120 5-00-5148	OPERATING SUPPLIES	6,938.31
120 5-00-5150	REPAIR & REPLACE	18,967.11
120 5-00-5155	MAINT BLDG & GROUNDS	1,693.48
120 5-00-5156	CUSTODIAL SERVICES	770.00
120 5-00-5157	SECURITY	426.00
120 5-00-5191	TELEPHONE	1,933.15
120 5-00-5192	ELECTRICITY	6,397.08
120 5-00-5193	OTHER UTILITIES	303.25
120 5-00-5194	IT SERVICES	493.00
120 5-00-5195	ENV/MONITORING	6,316.50
120 5-00-5315	SAFETY EQUIPMENT	158.20

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-10-5010	SALARIES & WAGES	316.27
120 5-10-5020	EMPLOYEE BENEFITS	7,760.67
120 5-10-5021	RETIREMENT BENEFITS	2,149.48
120 5-10-5090	OFFICE SUPPLIES	273.74
120 5-10-5170	TRAVEL MILEAGE	386.11
120 5-10-5175	EDUCATION / SEMINARS	74.50
120 5-10-5179	ADM MISC EXPENSES	62.50
120 5-30-5010	SALARIES & WAGES	349.69
120 5-30-5020	EMPLOYEE BENEFITS	10,409.44
120 5-30-5021	RETIREMENT BENEFITS	2,048.78
120 5-30-5022	CLOTHING ALLOWANCE	478.35
120 5-30-5063	CERTIFICATIONS	224.40
120 5-30-5090	OFFICE SUPPLIES	33.16
120 5-30-5170	TRAVEL MILEAGE	96.22
120 5-40-5010	DIRECTORS COMPENSATION	22.98
120 5-40-5020	DIRECTOR BENEFITS	6.90
120 5-40-5030	DIRECTOR HEALTH BENEFITS	5,007.35
120 5-70-7202	DISASTER MITIGATION	4,258.72
	** FUND TOTAL **	97,185.38
130 1052	ACCTS REC WATER USE	576.16
130 2075	AFLAC	251.36
130 2088	SURVIVOR BENEFITS - PERS	13.23
130 2090	PERS PAYABLE	3,171.17
130 2091	FIT PAYABLE	2,268.78
130 2092	CIT PAYABLE	866.40
130 2093	SOCIAL SECURITY PAYABLE	18.60
130 2094	MEDICARE PAYABLE	647.71
130 2095	S D I PAYABLE	491.35
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,400.00
130 5-00-5020	EMPLOYEE BENEFITS	10,032.89
130 5-00-5025	RETIREE HEALTH BENEFITS	1,696.92
130 5-00-5060	GASOLINE, OIL & FUEL	1,125.06
130 5-00-5061	VEHICLE MAINT	1,621.27
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	635.49
130 5-00-5092	POSTAGE & SHIPPING	973.46
130 5-00-5121	LEGAL SERVICES	4,999.33
130 5-00-5130	PRINTING & PUBLICATION	492.61
130 5-00-5135	NEWSLETTER	97.50
130 5-00-5145	EQUIPMENT RENTAL	187.08
130 5-00-5150	REPAIR & REPLACE	17,188.06
130 5-00-5155	MAINT BLDG & GROUNDS	1,693.47
130 5-00-5156	CUSTODIAL SERVICES	770.00
130 5-00-5191	TELEPHONE	1,601.34
130 5-00-5192	ELECTRICITY	14,449.38
130 5-00-5193	OTHER UTILITIES	303.25
130 5-00-5194	IT SERVICES	2,707.32

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 215 RECA REDEMPTION 1995

SORTED BY FUND

G/L EXPENSE DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5195	ENV/MONITORING	1,572.76
130 5-00-5315	SAFETY EQUIPMENT	158.18
130 5-10-5010	SALARIES & WAGES	316.22
130 5-10-5020	EMPLOYEE BENEFITS	7,760.65
130 5-10-5021	RETIREMENT BENEFITS	2,149.48
130 5-10-5090	OFFICE SUPPLIES	273.70
130 5-10-5170	TRAVEL MILEAGE	386.11
130 5-10-5175	EDUCATION / SEMINARS	74.50
130 5-10-5179	ADM MISC EXPENSES	62.50
130 5-30-5010	SALARIES & WAGES	327.01
130 5-30-5020	EMPLOYEE BENEFITS	376.51
130 5-30-5021	RETIREMENT BENEFITS	1,791.13
130 5-30-5022	CLOTHING ALLOWANCE	478.34
130 5-30-5090	OFFICE SUPPLIES	33.15
130 5-30-5170	TRAVEL MILEAGE	96.21
130 5-40-5010	DIRECTORS COMPENSATION	22.92
130 5-40-5020	DIRECTOR BENEFITS	6.90
130 5-40-5030	DIRECTOR HEALTH BENEFITS	5,007.34
130 5-70-7202	DISASTER MITIGATION	4,258.70
130 5-70-7204	RELIABLE WATER SUPPLY	211,104.87
	** FUND TOTAL **	306,536.37
215 5-00-5123	OTHER PROFESSIONAL SERVICES	1,939.15
	** FUND TOTAL **	1,939.15

** TOTAL ** 405,660.90

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 : 3/01/2024 THRU 3/31/2024 0/00/0000 THRU 99/99/9999 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

REPORT SEQUENCE: FUND

G/L EXPENSE DISTRIBUTION: YES

CHECK RANGE: 000000 THRU 999999

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

120-SEWER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,381,939.00</u>	<u>173,865.89</u>	<u>1,711,931.59</u>	<u>670,007.41</u>	<u>71.87</u>
TOTAL REVENUES	<u>2,381,939.00</u>	<u>173,865.89</u>	<u>1,711,931.59</u>	<u>670,007.41</u>	<u>71.87</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,146,098.00	58,681.80	923,860.84	222,237.16	80.61
ADMINISTRATION	456,334.00	32,832.94	329,131.02	127,202.98	72.13
FIELD	488,235.00	35,622.11	377,945.52	110,289.48	77.41
DIRECTORS	52,772.00	5,098.30	34,559.97	18,212.03	65.49
CAPITAL PROJECTS & EQUIP	<u>238,500.00</u>	<u>4,258.72</u>	<u>35,596.88</u>	<u>202,903.12</u>	<u>14.93</u>
TOTAL EXPENDITURES	<u>2,381,939.00</u>	<u>136,493.87</u>	<u>1,701,094.23</u>	<u>680,844.77</u>	<u>71.42</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	37,372.02	10,837.36 (	10,837.36)	0.00

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

120-SEWER ENTERPRISE FUND
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	1,000.00	0.00	100.00	900.00	10.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	0.00	0.00	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	7,181.00	5,076.60	8,206.20 (	1,025.20)	114.28
120-4050 SALES OF RECLAIMED WATER	168,451.00	0.00	123,171.34	45,279.66	73.12
120-4111 COMM SEWER USE	85,538.00	4,935.01	62,994.69	22,543.31	73.65
120-4112 GOV'T SEWER USE	1,200.00	117.47	1,048.90	151.10	87.41
120-4116 SEWER USE CHARGES	1,913,136.00	159,921.05	1,439,274.54	473,861.46	75.23
120-4210 LATE FEE	25,000.00	3,575.61	31,752.90 (	6,752.90)	127.01
120-4300 MISC INCOME	500.00	0.00	92.79	407.21	18.56
120-4310 OTHER INCOME	2,000.00	214.48	596.55	1,403.45	29.83
120-4320 FEMA/CalOES GRANTS	0.00	0.00	0.00	0.00	0.00
120-4325 GRANTS	0.00	0.00	41,062.15 (	41,062.15)	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	1,200.00	25.67	2,881.53 (	1,681.53)	240.13
120-4580 TRANSFERS IN	176,733.00	0.00	0.00	176,733.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
TOTAL REVENUES	2,381,939.00	173,865.89	1,711,931.59	670,007.41	71.87
	=====	=====	=====	=====	=====

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

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	18,613.33	0.00	18,613.33	0.00	100.00
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.46	6,957.89	11,575.11	37.54
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,125.08	12,657.09	17,342.91	42.19
120-5-00-5061 VEHICLE MAINT	26,415.00	1,621.29	26,813.81 (	398.81)	101.51
120-5-00-5062 TAXES & LIC	800.00	0.00	110.88	689.12	13.86
120-5-00-5074 INSURANCE	132,675.72	0.00	132,675.72	0.00	100.00
120-5-00-5075 BANK FEES	35,000.00	2,303.54	21,121.09	13,878.91	60.35
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	13,000.95	3,443.00	15,826.90 (	2,825.95)	121.74
120-5-00-5092 POSTAGE & SHIPPING	9,000.00	827.65	6,596.92	2,403.08	73.30
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	3,339.50	19,194.16	805.84	95.97
120-5-00-5122 ENGINEERING SERVICES	75,000.00	0.00	25,463.96	49,536.04	33.95
120-5-00-5123 OTHER PROFESSIONAL SERVICE	2,910.00	0.00	484.00	2,426.00	16.63
120-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
120-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
120-5-00-5130 PRINTING & PUBLICATION	8,000.00	492.62	4,906.34	3,093.66	61.33
120-5-00-5135 NEWSLETTER	1,000.00	97.50	455.00	545.00	45.50
120-5-00-5140 RENTS & LEASES	0.00	0.00	0.00	0.00	0.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	6,500.00	187.08	3,483.57	3,016.43	53.59
120-5-00-5148 OPERATING SUPPLIES	85,000.00	6,938.31	63,979.69	21,020.31	75.27
120-5-00-5150 REPAIR & REPLACE	183,800.00	18,967.11	185,155.18 (	1,355.18)	100.74
120-5-00-5155 MAINT BLDG & GROUNDS	12,000.00	1,693.48	10,184.27	1,815.73	84.87
120-5-00-5156 CUSTODIAL SERVICES	17,500.00	770.00	9,390.54	8,109.46	53.66
120-5-00-5157 SECURITY	1,000.00	426.00	882.00	118.00	88.20
120-5-00-5160 SLUDGE DISPOSAL	42,000.00	0.00	37,259.74	4,740.26	88.71
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	18,000.00	1,933.15	14,945.54	3,054.46	83.03
120-5-00-5192 ELECTRICITY	155,000.00	6,397.08	134,212.68	20,787.32	86.59
120-5-00-5193 OTHER UTILITIES	3,500.00	303.25	2,389.28	1,110.72	68.27
120-5-00-5194 IT SERVICES	35,000.00	493.00	11,581.08	23,418.92	33.09
120-5-00-5195 ENV/MONITORING	50,000.00	6,316.50	39,723.75	10,276.25	79.45
120-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
120-5-00-5198 ANNUAL OPERATING FEES	26,000.00	0.00	25,885.00	115.00	99.56
120-5-00-5310 EQUIPMENT - FIELD	1,200.00	0.00	0.00	1,200.00	0.00
120-5-00-5311 EQUIPMENT - OFFICE	1,200.00	0.00	620.98	579.02	51.75
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	158.20	3,386.55	113.45	96.76
120-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	3.43
120-5-00-5510 SEWER OUTREACH	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	250.00	0.00	164.00	86.00	65.60
120-5-00-5580 TRANSFERS OUT	32,200.00	0.00	32,157.50	42.50	99.87

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

120-SEWER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00 (	150.00)	150.00	0.00
TOTAL NON-DEPARTMENTAL	1,146,098.00	58,681.80	923,860.84	222,237.16	80.61

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

120-SEWER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	290,119.00	22,125.94	208,604.80	81,514.20	71.90
120-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,760.67	61,040.08	29,629.92	67.32
120-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,149.48	50,993.65	9,251.35	84.64
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	4,000.00	273.74	2,619.38	1,380.62	65.48
120-5-10-5170 TRAVEL MILEAGE	5,000.00	386.11	3,758.72	1,241.28	75.17
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	74.50	1,156.62	3,843.38	23.13
120-5-10-5179 ADM MISC EXPENSES	800.00	62.50	957.77 (	157.77)	119.72
TOTAL ADMINISTRATION	456,334.00	32,832.94	329,131.02	127,202.98	72.13

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

120-SEWER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	282,584.00	22,331.76	231,361.89	51,222.11	81.87
120-5-30-5020 EMPLOYEE BENEFITS	135,264.00	10,409.44	89,096.45	46,167.55	65.87
120-5-30-5021 RETIREMENT BENEFITS	56,387.00	2,048.78	51,211.24	5,175.76	90.82
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	478.35	2,087.08	412.92	83.48
120-5-30-5063 CERTIFICATIONS	1,500.00	224.40	224.40	1,275.60	14.96
120-5-30-5090 OFFICE SUPPLIES	1,000.00	33.16	634.40	365.60	63.44
120-5-30-5170 TRAVEL MILEAGE	5,000.00	96.22	2,065.06	2,934.94	41.30
120-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	1,265.00	2,735.00	31.63
TOTAL FIELD	488,235.00	35,622.11	377,945.52	110,289.48	77.41

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

120-SEWER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	3,000.00	265.33	2,422.35	577.65	80.75
120-5-40-5020 DIRECTOR BENEFITS	230.00	6.90	51.75	178.25	22.50
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,826.07	31,170.37	13,071.63	70.45
120-5-40-5170 TRAVEL MILEAGE	200.00	0.00	915.50 (	715.50)	457.75
120-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	0.00	1,500.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
TOTAL DIRECTORS	52,772.00	5,098.30	34,559.97	18,212.03	65.49

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

120-SEWER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	25,000.00	0.00	12,118.66	12,881.34	48.47
120-5-70-7202 DISASTER MITIGATION	183,500.00	4,258.72	23,478.22	160,021.78	12.79
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	30,000.00	0.00	0.00	30,000.00	0.00
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	238,500.00	4,258.72	35,596.88	202,903.12	14.93
TOTAL EXPENDITURES	2,381,939.00	136,493.87	1,701,094.23	680,844.77	71.42
REVENUES OVER/(UNDER) EXPENDITURES	0.00	37,372.02	10,837.36	(10,837.36)	0.00

*** END OF REPORT ***

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

130-WATER ENTERPRISE FUND
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>7,094,235.00</u>	<u>540,461.52</u>	<u>4,558,141.06</u>	<u>2,536,093.94</u>	<u>64.25</u>
TOTAL REVENUES	<u>7,094,235.00</u>	<u>540,461.52</u>	<u>4,558,141.06</u>	<u>2,536,093.94</u>	<u>64.25</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,112,556.00	56,911.52	2,071,021.79	41,534.21	98.03
ADMINISTRATION	455,534.00	32,832.86	329,391.95	126,142.05	72.31
FIELD	487,535.00	35,686.70	347,888.24	139,646.76	71.36
DIRECTORS	54,172.00	5,098.22	35,374.41	18,797.59	65.30
CAPITAL PROJECTS & EQUIP	<u>6,241,012.00</u>	<u>215,363.57</u>	<u>1,306,322.82</u>	<u>4,934,689.18</u>	<u>20.93</u>
TOTAL EXPENDITURES	<u>9,350,809.00</u>	<u>345,892.87</u>	<u>4,089,999.21</u>	<u>5,260,809.79</u>	<u>43.74</u>
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	194,568.65	468,141.85	(2,724,715.85)	20.75-

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

130-WATER ENTERPRISE FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	12,000.00	1,845.00	13,055.00 (	1,055.00)	108.79
130-4036 DEVELOPER FEES WATER	0.00	0.00	0.00	0.00	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	1,645.00	130.00	1,966.00 (	321.00)	119.51
130-4040 LIEN RECORDING FEES	1,200.00	99.36	1,707.00 (	507.00)	142.25
130-4045 AVAILABILITY FEES	28,000.00	20,306.40	32,704.80 (	4,704.80)	116.80
130-4110 COMM WATER USE	142,776.00	6,802.18	90,858.63	51,917.37	63.64
130-4111 BULK WATER SALES	32,000.00	0.00	72,064.23 (	40,064.23)	225.20
130-4112 GOV'T WATER USE	6,500.00	647.65	6,485.46	14.54	99.78
130-4115 WATER USE	2,865,024.00	215,746.15	2,231,205.70	633,818.30	77.88
130-4210 LATE FEE	57,000.00	5,093.73	51,362.79	5,637.21	90.11
130-4215 RETURNED CHECK FEE	1,000.00 (	50.00)	1,150.00 (	150.00)	115.00
130-4300 MISC INCOME	1,500.00	100.00	292.12	1,207.88	19.47
130-4310 OTHER INCOME	100.00	169.60	215.08 (	115.08)	215.08
130-4320 FEMA/CalOES GRANTS	2,689,985.00	0.00	820,192.23	1,869,792.77	30.49
130-4325 GRANTS	413,689.00	0.00	16,834.11	396,854.89	4.07
130-4330 HYDRANT METER USE DEPOSIT	0.00	0.00	0.00	0.00	0.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	1,816.00	205.45	4,322.91 (	2,506.91)	238.05
130-4580 TRANSFER IN	840,000.00	289,366.00	1,212,975.00 (	372,975.00)	144.40
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	750.00 (	750.00)	0.00
TOTAL REVENUES	7,094,235.00	540,461.52	4,558,141.06	2,536,093.94	64.25

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

130-WATER ENTERPRISE FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	18,613.34	0.00	18,613.34	0.00	100.00
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533.00	848.45	6,957.81	11,575.19	37.54
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	30,000.00	1,125.06	12,627.06	17,372.94	42.09
130-5-00-5061 VEHICLE MAINT	25,000.00	1,621.27	25,838.55 (	838.55)	103.35
130-5-00-5062 TAXES & LIC	1,200.00	0.00	110.88	1,089.12	9.24
130-5-00-5074 INSURANCE	132,675.71	0.00	132,675.71	0.00	100.00
130-5-00-5075 BANK FEES	35,000.00	2,303.54	21,055.14	13,944.86	60.16
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000.00	3,943.99	34,486.87 (	2,486.87)	107.77
130-5-00-5092 POSTAGE & SHIPPING	8,500.00	973.46	6,813.24	1,686.76	80.16
130-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
130-5-00-5121 LEGAL SERVICES	30,000.00	4,999.33	22,653.98	7,346.02	75.51
130-5-00-5122 ENGINEERING SERVICES	100,000.00	0.00	904.37	99,095.63	0.90
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000.00	0.00	22,759.52	2,240.48	91.04
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	694.59	14,305.41	4.63
130-5-00-5125 OPEB	12,500.00	0.00	0.00	12,500.00	0.00
130-5-00-5126 AUDIT SERVICES	7,500.00	0.00	6,475.00	1,025.00	86.33
130-5-00-5130 PRINTING & PUBLICATION	7,500.00	492.61	5,018.99	2,481.01	66.92
130-5-00-5135 NEWSLETTER	1,200.00	97.50	292.50	907.50	24.38
130-5-00-5140 RENT & LEASES	0.00	0.00	0.00	0.00	0.00
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	35,000.00	187.08	6,983.80	28,016.20	19.95
130-5-00-5148 OPERATING SUPPLIES	7,500.00	0.00	6,095.61	1,404.39	81.27
130-5-00-5150 REPAIR & REPLACE	182,470.95	17,063.53	124,743.89	57,727.06	68.36
130-5-00-5155 MAINT BLDG & GROUNDS	15,000.00	1,693.47	7,719.50	7,280.50	51.46
130-5-00-5156 CUSTODIAL SERVICES	5,000.00	770.00	5,080.34 (	80.34)	101.61
130-5-00-5157 SECURITY	5,000.00	0.00	456.00	4,544.00	9.12
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	17,000.00	1,601.34	14,613.65	2,386.35	85.96
130-5-00-5192 ELECTRICITY	220,000.00	14,449.38	180,057.46	39,942.54	81.84
130-5-00-5193 OTHER UTILITIES	3,600.00	303.25	2,389.22	1,210.78	66.37
130-5-00-5194 IT SERVICES	62,000.00	2,707.32	27,942.25	34,057.75	45.07
130-5-00-5195 ENV/MONITORING	20,000.00	1,572.76	9,304.24	10,695.76	46.52
130-5-00-5196 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-00-5198 ANNUAL OPERATING FEES	40,000.00	0.00	9,678.72	30,321.28	24.20
130-5-00-5310 EQUIPMENT - FIELD	1,000.00	0.00	0.00	1,000.00	0.00
130-5-00-5311 EQUIPMENT - OFFICE	1,000.00	0.00	620.96	379.04	62.10
130-5-00-5312 TOOLS - FIELD	2,000.00	0.00	0.00	2,000.00	0.00
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	158.18	3,386.50	1,613.50	67.73
130-5-00-5317 COVID-19	7,500.00	0.00	257.40	7,242.60	3.43
130-5-00-5505 WATER CONSERVATION	5,000.00	0.00	0.00	5,000.00	0.00
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240.00	0.00	3,240.00	0.00	100.00
130-5-00-5545 RECORDING FEES	250.00	0.00	214.00	36.00	85.60
130-5-00-5580 TRANSFERS OUT	972,273.00	0.00	1,350,260.70 (	377,987.70)	138.88

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

130-WATER ENTERPRISE FUND
NON-DEPARTMENTAL
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5590 NON-OPERATING OTHER	0.00	0.00	0.00	0.00	0.00
130-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
130-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,112,556.00	56,911.52	2,071,021.79	41,534.21	98.03

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

130-WATER ENTERPRISE FUND
 ADMINISTRATION
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	290,119.00	22,125.92	208,605.03	81,513.97	71.90
130-5-10-5020 EMPLOYEE BENEFITS	90,670.00	7,760.65	61,039.79	29,630.21	67.32
130-5-10-5021 RETIREMENT BENEFITS	60,245.00	2,149.48	50,993.32	9,251.68	84.64
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	4,000.00	273.70	2,517.94	1,482.06	62.95
130-5-10-5170 TRAVEL MILEAGE	5,000.00	386.11	3,778.48	1,221.52	75.57
130-5-10-5175 EDUCATION / SEMINARS	4,500.00	74.50	1,499.61	3,000.39	33.32
130-5-10-5179 ADM MISC EXPENSES	800.00	62.50	957.78 (	157.78)	119.72
130-5-10-5505 WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	455,534.00	32,832.86	329,391.95	126,142.05	72.31

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

130-WATER ENTERPRISE FUND
 FIELD
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	282,584.00	22,878.47	203,998.84	78,585.16	72.19
130-5-30-5020 EMPLOYEE BENEFITS	135,264.00	10,409.40	88,999.41	46,264.59	65.80
130-5-30-5021 RETIREMENT BENEFITS	56,387.00	1,791.13	47,394.72	8,992.28	84.05
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	478.34	2,087.04	412.96	83.48
130-5-30-5063 CERTIFICATIONS	800.00	0.00	60.00	740.00	7.50
130-5-30-5090 OFFICE SUPPLIES	1,000.00	33.15	735.64	264.36	73.56
130-5-30-5170 TRAVEL MILEAGE	5,000.00	96.21	2,647.59	2,352.41	52.95
130-5-30-5175 EDUCATION / SEMINARS	4,000.00	0.00	1,965.00	2,035.00	49.13
TOTAL FIELD	487,535.00	35,686.70	347,888.24	139,646.76	71.36

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

130-WATER ENTERPRISE FUND
 DIRECTORS
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	3,000.00	265.27	2,421.90	578.10	80.73
130-5-40-5020 DIRECTOR BENEFITS	230.00	6.90	51.75	178.25	22.50
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242.00	4,826.05	31,170.27	13,071.73	70.45
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	200.00	0.00	915.49 (	715.49)	457.75
130-5-40-5175 EDUCATION / SEMINARS	1,500.00	0.00	815.00	685.00	54.33
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL DIRECTORS	54,172.00	5,098.22	35,374.41	18,797.59	65.30

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

130-WATER ENTERPRISE FUND
 CAPITAL PROJECTS & EQUIP
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	23,500.00	4,258.70	23,478.20	21.80	99.91
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512.00	211,104.87	1,282,844.62	4,934,667.38	20.63
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS & EQUIP	6,241,012.00	215,363.57	1,306,322.82	4,934,689.18	20.93
TOTAL EXPENDITURES	9,350,809.00	345,892.87	4,089,999.21	5,260,809.79	43.74
REVENUES OVER/(UNDER) EXPENDITURES	(2,256,574.00)	194,568.65	468,141.85	(2,724,715.85)	20.75-

*** END OF REPORT ***

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

215-RECA REDEMPTION 1995-2
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>298,981.00</u>	<u>157,902.30</u>	<u>250,660.30</u>	<u>48,320.70</u>	<u>83.84</u>
TOTAL REVENUES	298,981.00	157,902.30	250,660.30	48,320.70	83.84
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>298,981.00</u>	<u>1,939.15</u>	<u>293,569.41</u>	<u>5,411.59</u>	<u>98.19</u>
TOTAL EXPENDITURES	298,981.00	1,939.15	293,569.41	5,411.59	98.19
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	155,963.15	(42,909.11)	42,909.11	0.00

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

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	275,500.00	150,721.50	157,487.70	118,012.30	57.16
215-4540 DELINQUENT ASSESSMENTS	9,000.00	5,533.12	32,641.16 (	23,641.16)	362.68
215-4541 DELINQ PENALTY & INTEREST	7,000.00	925.19	51,813.30 (	44,813.30)	740.19
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	4,281.00	722.49	8,718.14 (	4,437.14)	203.65
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	298,981.00	157,902.30	250,660.30	48,320.70	83.84
	=====	=====	=====	=====	=====

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

215-RECA REDEMPTION 1995-2
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	9,640.00	1,939.15	7,726.41	1,913.59	80.15
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	76,341.00	0.00	79,843.00 (	3,502.00)	104.59
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	213,000.00	0.00	206,000.00	7,000.00	96.71
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	298,981.00	1,939.15	293,569.41	5,411.59	98.19
TOTAL EXPENDITURES	298,981.00	1,939.15	293,569.41	5,411.59	98.19
REVENUES OVER/(UNDER) EXPENDITURES	0.00	155,963.15 (	42,909.11)	42,909.11	0.00

*** END OF REPORT ***

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

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>169,721.00</u>	<u>3.66</u>	<u>169,631.71</u>	<u>89.29</u>	<u>99.95</u>
TOTAL REVENUES	<u>169,721.00</u>	<u>3.66</u>	<u>169,631.71</u>	<u>89.29</u>	<u>99.95</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>169,721.00</u>	<u>0.00</u>	<u>169,720.93</u>	<u>0.07</u>	<u>100.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	3.66 (	89.22)	89.22	0.00

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

218-CIEDB REDEMPTION FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	36,548.00	0.00	36,548.00	0.00	100.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	900.00	3.66	3,621.87 (	2,721.87)	402.43
218-4580 TRANSFERS IN	132,273.00	0.00	129,461.84	2,811.16	97.87
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	169,721.00	3.66	169,631.71	89.29	99.95
	=====	=====	=====	=====	=====

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

218-CIEDB REDEMPTION FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	43,970.00	0.00	43,970.18 (	0.18)	100.00
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,791.00	0.00	3,790.53	0.47	99.99
218-5-00-5599 PRINCIPAL PMT	121,960.00	0.00	121,960.22 (	0.22)	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	169,721.00	0.00	169,720.93	0.07	100.00
TOTAL EXPENDITURES	169,721.00	0.00	169,720.93	0.07	100.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	3.66 (	89.22)	89.22	0.00
	=====	=====	=====	=====	=====

*** END OF REPORT ***

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

219-USDA SOLAR LOAN
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,158.00</u>	<u>0.47</u>	<u>32,186.88</u>	<u>(28.88)</u>	<u>100.09</u>
TOTAL REVENUES	<u>32,158.00</u>	<u>0.47</u>	<u>32,186.88</u>	<u>(28.88)</u>	<u>100.09</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,158.00</u>	<u>0.00</u>	<u>32,157.50</u>	<u>0.50</u>	<u>100.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.47	29.38	(29.38)	0.00

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

219-USDA SOLAR LOAN
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	25.00	0.47	29.38 (	4.38)	117.52
219-4580 TRANSFERS IN	32,133.00	0.00	32,157.50 (	24.50)	100.08
TOTAL REVENUES	32,158.00	0.47	32,186.88 (	28.88)	100.09
	=====	=====	=====	=====	=====

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

219-USDA SOLAR LOAN
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	13,658.00	0.00	13,657.50	0.50	100.00
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	18,500.00	0.00	18,500.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	32,158.00	0.00	32,157.50	0.50	100.00
TOTAL EXPENDITURES	32,158.00	0.00	32,157.50	0.50	100.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.47	29.38 (	29.38)	0.00

*** END OF REPORT ***

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

223-WATER BOND 2023A
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>62,421.88</u>	<u>15,472.83</u>	<u>76,045.41</u>	(<u>13,623.53</u>)	<u>121.82</u>
TOTAL REVENUES	62,421.88	15,472.83	76,045.41	(13,623.53)	121.82
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,756,671.88</u>	<u>289,366.00</u>	<u>1,247,449.13</u>	<u>509,222.75</u>	<u>71.01</u>
TOTAL EXPENDITURES	1,756,671.88	289,366.00	1,247,449.13	509,222.75	71.01
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(1,694,250.00)	(273,893.17)	(1,171,403.72)	(522,846.28)	69.14

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

223-WATER BOND 2023A
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-4525 PRO-RATA BOND PAYMENT FEE	0.00	0.00	0.00	0.00	0.00
223-4550 INTEREST INCOME	10,000.00	15,472.83	23,623.53 (	13,623.53)	236.24
223-4580 TRANSFER IN	52,421.88	0.00	52,421.88	0.00	100.00
TOTAL REVENUES	62,421.88	15,472.83	76,045.41 (	13,623.53)	121.82
	=====	=====	=====	=====	=====

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

223-WATER BOND 2023A
 NON-DEPARTMENTAL
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
223-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
223-5-00-5522 INTEREST ON LONG-TERM DEBT	52,421.88	0.00	52,421.88	0.00	100.00
223-5-00-5580 TRANSFER OUT	1,500,000.00	289,366.00	994,874.00	505,126.00	66.32
223-5-00-5590 COST OF ISSUANCE	204,250.00	0.00	200,153.25	4,096.75	97.99
223-5-00-5599 PRINCIPAL PMT	0.00	0.00	0.00	0.00	0.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,756,671.88	289,366.00	1,247,449.13	509,222.75	71.01
TOTAL EXPENDITURES	1,756,671.88	289,366.00	1,247,449.13	509,222.75	71.01
REVENUES OVER/(UNDER) EXPENDITURES	(1,694,250.00)	(273,893.17)	(1,171,403.72)	(522,846.28)	69.14

*** END OF REPORT ***



Hidden Valley Lake Community Services District
Financial Activity, Cash and Investment Summary
As of March 31, 2024
(Rounded and Unaudited)

	Operating Checking	Money Market	LAIF	Bond Trustee Sewer	Bond Trustee Water	CERBT	Total All Cash/Investment Accounts
	West America Bank 1010	West America Bank 1130	State Treasurer 1133	US Bank 1200	US Bank 1212	CalPERS CERBT Q4 1135	
Financial Activity of Cash/Investment Accounts in General Ledger [1]							
Beginning Balances	\$ 533,727	\$ 3,805,480	\$ 657,387	\$ 147,884	\$ 4,084,533	\$ 27,168	\$ 9,256,179
Cash Receipts							
Utility Billing Deposits	\$ 402,090	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ -	\$ 176,392	\$ -	\$ 705	\$ 15,473	\$ -	
Total Cash Receipts	\$ 402,090	\$ 176,392	\$ -	\$ 148,588	\$ 4,100,006	\$ 27,168	
Cash Disbursements							
Accounts Payable Checks issued	\$ 372,645	\$ -	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 34,678	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 68,608	\$ -	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 4,607	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Disbursements	\$ 480,538	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Between Accounts							
Transfers In	\$ 289,366	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 289,366	\$ -	
Total Transfers Between Accounts	\$ 289,366	\$ -	\$ -	\$ -	\$ 289,366	\$ -	
Ending Balances in General Ledger	\$ 744,645	\$ 3,981,873	\$ 657,387	\$ 148,588	\$ 3,810,640	\$ 27,168	\$ 9,370,301
Financial Institution Ending Balances	\$ 815,698	\$ 3,981,873	\$ 657,387	\$ 148,588	\$ 3,810,640	\$ 27,168	\$ 9,441,354

Ending Balances General Ledger Distribution by District Funds [2]							
100 Operating	-	-	-	-	-	-	-
120 Wastewater Operating	244,529	16,388	75,935	-	-	13,584	350,435
130 Water Operating	483,381	92,057	113,164	-	-	13,584	702,186
215 2016 Sewer Refinancing Bond	(1,939)	347,310	99,822	148,588	-	-	593,781
218 2002 CIEDB Loan	9,137	64,789	19,197	-	-	-	93,123
219 2012 USDA Solar COP	-	8,385	925	-	-	-	9,310
223 2023 Water Revenue Bond	-	-	-	-	3,810,640	-	3,810,640
313 Wastewater Operating Reserve	9,537	154,460	61,855	-	-	-	225,853
314 Wastewater CIP	-	485,659	100,014	-	-	-	585,673
319 2012 USDA Solar COP Reserve	-	31,391	-	-	-	-	31,391
320 Water CIP	-	2,601,145	-	-	-	-	2,601,145
325 Water Operating Reserve	-	180,287	-	-	-	-	180,287
350 2002 CIEDB Loan Reserve	-	-	186,476	-	-	-	186,476
Total Ending Balances in General Ledger	\$ 744,645	\$ 3,981,873	\$ 657,387	\$ 148,588	\$ 3,810,640	\$ 27,168	\$ 9,370,301

[1] From General Ledger activity by Financial Institution accounts with District Fund accounts consolidated. Checking and Money Market accounts are with West America Bank, Local Agency Investment Account (LAIF) is held by the State Treasurer on behalf of the District, US Bank is the Bond Trustee for the the 2016 Refunding and 2023 Water Bond and CalPers holds the CERBT Trust >>>>>>. All cash accounts have been reconciled to the ending Financial Institution statements.
[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	3/01/2024	BANK-DRAFT	000983	CALIFORNIA PUBLIC EMPLOYEES RE	458.21CR	CLEARED	A	3/11/2024
1010	3/01/2024	BANK-DRAFT	000984	STATE OF CALIFORNIA EDD	54.81CR	CLEARED	A	3/01/2024
1010	3/01/2024	BANK-DRAFT	000985	US DEPARTMENT OF THE TREASURY	75.42CR	CLEARED	A	3/01/2024
1010	3/01/2024	BANK-DRAFT	033124	US DEPARTMENT OF THE TREASURY	75.42	CLEARED	G	3/01/2024
1010	3/08/2024	BANK-DRAFT	000986	AFLAC	251.36CR	CLEARED	A	3/11/2024
1010	3/08/2024	BANK-DRAFT	000987	CALIFORNIA PUBLIC EMPLOYEES RE	7,090.77CR	CLEARED	A	3/11/2024
1010	3/08/2024	BANK-DRAFT	000988	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	3/08/2024
1010	3/08/2024	BANK-DRAFT	000989	STATE OF CALIFORNIA EDD	1,390.38CR	CLEARED	A	3/06/2024
1010	3/08/2024	BANK-DRAFT	000990	US DEPARTMENT OF THE TREASURY	3,493.92CR	CLEARED	A	3/08/2024
1010	3/22/2024	BANK-DRAFT	000991	AFLAC	251.36CR	OUTSTND	A	0/00/0000
1010	3/22/2024	BANK-DRAFT	000992	CALIFORNIA PUBLIC EMPLOYEES RE	7,090.77CR	CLEARED	A	3/25/2024
1010	3/22/2024	BANK-DRAFT	000993	NATIONWIDE RETIREMENT SOLUTION	1,400.00CR	CLEARED	A	3/22/2024
1010	3/22/2024	BANK-DRAFT	000994	STATE OF CALIFORNIA EDD	1,360.21CR	CLEARED	A	3/22/2024
1010	3/22/2024	BANK-DRAFT	000995	US DEPARTMENT OF THE TREASURY	3,611.89CR	CLEARED	A	3/22/2024
1010	3/29/2024	BANK-DRAFT	000996	STATE OF CALIFORNIA EDD	21.02CR	CLEARED	A	3/28/2024
1010	3/29/2024	BANK-DRAFT	000997	US DEPARTMENT OF THE TREASURY	55.42CR	CLEARED	A	3/27/2024

CHECK:								
ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
1010	3/01/2024	CHECK	002479	ALPHA ANALYTICAL LABORATORIES	895.50CR	CLEARED	A	3/06/2024
1010	3/01/2024	CHECK	002480	AT&T MOBILITY	90.85CR	CLEARED	A	3/08/2024
1010	3/01/2024	CHECK	002481	BADGER METER	2,214.32CR	CLEARED	A	3/13/2024
1010	3/01/2024	CHECK	002482	BOLD POLISNER MADDOW NELSON &	4,976.50CR	CLEARED	A	3/06/2024
1010	3/01/2024	CHECK	002483	BRELJE & RACE CONSULTING CIVIL	20,630.00CR	CLEARED	A	3/07/2024
1010	3/01/2024	CHECK	002484	GHD	13,657.81CR	CLEARED	A	3/06/2024
1010	3/01/2024	CHECK	002485	JARROD CUNNINGHAM	85.22CR	CLEARED	A	3/05/2024
1010	3/01/2024	CHECK	002486	LAKE COUNTY AIR QUALITY VOIDED	628.82CR	VOIDED	A	3/01/2024
1010	3/01/2024	CHECK	002487	MENDO MILL CLEARLAKE	249.57CR	CLEARED	A	3/06/2024
1010	3/01/2024	CHECK	002488	RANCHO LANDSCAPE SUPPLY	520.80CR	CLEARED	A	3/06/2024
1010	3/08/2024	CHECK	002489	ACWA/JPIA	1,146.99CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002490	ADVANCED SECURITY SYSTEMS SANT	426.00CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002491	ADVENTIST HEALTH ST HELENA - J	50.00CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002492	ALPHA ANALYTICAL LABORATORIES	1,849.00CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002493	VOID CHECK	0.00	CLEARED	A	3/08/2024
1010	3/08/2024	CHECK	002494	ALYSSA GORDON	523.92CR	CLEARED	A	3/08/2024
1010	3/08/2024	CHECK	002495	APPLIED TECHNOLOGY SOLUTIONS	986.00CR	CLEARED	A	3/18/2024
1010	3/08/2024	CHECK	002496	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002497	BOLD POLISNER MADDOW NELSON &	1,412.33CR	CLEARED	A	3/12/2024
1010	3/08/2024	CHECK	002498	C.V. LARSEN CO.	128,208.73CR	CLEARED	A	3/14/2024
1010	3/08/2024	CHECK	002499	COUNTY OF LAKE SOLID WASTE	43.01CR	CLEARED	A	3/20/2024
1010	3/08/2024	CHECK	002500	HANNAH DAVIDSON	291.83CR	CLEARED	A	3/12/2024
1010	3/08/2024	CHECK	002501	LAKE COUNTY WASTE SOLUTIONS, I	108.40CR	CLEARED	A	3/13/2024
1010	3/08/2024	CHECK	002502	LAKE COUNTY WASTE SOLUTIONS, I	498.10CR	CLEARED	A	3/15/2024
1010	3/08/2024	CHECK	002503	MEDIACOM	521.43CR	CLEARED	A	3/15/2024
1010	3/08/2024	CHECK	002504	ODP BUSINESS SOLUTIONS, LLC	44.31CR	CLEARED	A	3/19/2024

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	3/08/2024	CHECK	002505	SMALLCOMB, LISA	26.80CR	CLEARED	A	3/08/2024
1010	3/08/2024	CHECK	002506	SPECIAL DISTRICT RISK MANAGEME	48,490.42CR	CLEARED	A	3/14/2024
1010	3/08/2024	CHECK	002507	STREAMLINE	249.00CR	CLEARED	A	3/15/2024
1010	3/08/2024	CHECK	002508	WELLS FARGO FINANCIAL LEASING	374.16CR	CLEARED	A	3/15/2024
1010	3/08/2024	CHECK	002509	WESTGATE PETROLEUM CO., INC.	348.65CR	CLEARED	A	3/12/2024
1010	3/08/2024	CHECK	002510	SCHAFFER, ERIC C	61.68CR	CLEARED	A	3/13/2024
1010	3/15/2024	CHECK	002511	ALPHA ANALYTICAL LABORATORIES	1,248.50CR	CLEARED	A	3/20/2024
1010	3/15/2024	CHECK	002512	ALPHA CM, INC	13,633.00CR	CLEARED	A	3/21/2024
1010	3/15/2024	CHECK	002513	ARMED FORCE PEST CONTROL, INC.	2,830.00CR	CLEARED	A	3/20/2024
1010	3/15/2024	CHECK	002514	AT&T	1,336.37CR	CLEARED	A	3/22/2024
1010	3/15/2024	CHECK	002515	DATAPROSE, LLC	1,926.35CR	OUTSTND	A	0/00/0000
1010	3/15/2024	CHECK	002516	DEMARCO DESIGN	195.00CR	CLEARED	A	3/21/2024
1010	3/15/2024	CHECK	002517	ELAN CARDMEMBER SERVICE	12,170.55CR	CLEARED	A	3/25/2024
1010	3/15/2024	CHECK	002518	GARDENS BY JILLIAN	200.00CR	CLEARED	A	3/29/2024
1010	3/15/2024	CHECK	002519	JL MECHANICAL	3,180.77CR	CLEARED	A	3/21/2024
1010	3/15/2024	CHECK	002520	WEST YOST & ASSOCIATES, INC.	8,075.25CR	CLEARED	A	3/19/2024
1010	3/15/2024	CHECK	002521	WESTGATE PETROLEUM CO., INC.	431.26CR	CLEARED	A	3/19/2024
1010	3/22/2024	CHECK	002522	ALPHA ANALYTICAL LABORATORIES	2,149.50CR	CLEARED	A	3/27/2024
1010	3/22/2024	CHECK	002523	AMERICAN WATER WORKS ASSOCIATI	501.00CR	CLEARED	A	3/29/2024
1010	3/22/2024	CHECK	002524	BARTKIEWICZ, KRONICK & SHANAHA	1,950.00CR	CLEARED	A	3/28/2024
1010	3/22/2024	CHECK	002525	HARDESTER'S MARKETS & HARDWARE	489.10CR	CLEARED	A	3/27/2024
1010	3/22/2024	CHECK	002526	VOID CHECK	0.00	CLEARED	A	3/22/2024
1010	3/22/2024	CHECK	002527	JAMES DAY CONSTRUCTION, INC.	9,572.00CR	CLEARED	A	3/27/2024
1010	3/22/2024	CHECK	002528	MCCOMAS PAINTING AND DECORATIN	3,280.00CR	CLEARED	A	3/27/2024
1010	3/22/2024	CHECK	002529	PENNY CUADRAS	181.30CR	OUTSTND	A	0/00/0000
1010	3/22/2024	CHECK	002530	SMALLCOMB, LISA	40.20CR	CLEARED	A	3/25/2024
1010	3/22/2024	CHECK	002531	STATE WATER RESOURCES CONTROL	125.00CR	OUTSTND	A	0/00/0000
1010	3/22/2024	CHECK	002532	THATCHER COMPANY, INC.	6,066.39CR	CLEARED	A	3/26/2024
1010	3/22/2024	CHECK	002533	U S POSTMASTER	272.00CR	CLEARED	A	3/29/2024
1010	3/22/2024	CHECK	002534	USA BLUE BOOK	330.56CR	CLEARED	A	3/28/2024
1010	3/22/2024	CHECK	002535	VERIZON WIRELESS	1,163.23CR	CLEARED	A	4/01/2024
1010	3/22/2024	CHECK	002536	VERIZON WIRELESS	663.52CR	CLEARED	A	4/01/2024
1010	3/22/2024	CHECK	002537	MCINNIS, ALLAN	182.07CR	CLEARED	A	3/22/2024
1010	3/22/2024	CHECK	002538	EISENMANN, MARIE L	76.01CR	CLEARED	A	3/26/2024
1010	3/27/2024	CHECK	002539	WHITE, DENNIS E	1,862.33CR	CLEARED	P	3/27/2024
1010	3/29/2024	CHECK	002540	ALPHA ANALYTICAL LABORATORIES	1,415.00CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002541	AT&T MOBILITY	90.85CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002542	BRELJE & RACE CONSULTING CIVIL	28,227.50CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002543	CORAL LEIGH PHOTOGRAPHY	125.00CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002544	DATAPROSE, LLC	884.34CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002545	HIDDEN GEMS AT YOUR SERVICE	1,540.00CR	CLEARED	A	4/02/2024
1010	3/29/2024	CHECK	002546	MENDO MILL CLEARLAKE	108.74CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002547	NBS GOVERNMENT FINANCE GROUP	1,939.15CR	CLEARED	A	4/02/2024
1010	3/29/2024	CHECK	002548	ODP BUSINESS SOLUTIONS, LLC	569.44CR	OUTSTND	A	0/00/0000

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	3/29/2024	CHECK	002549	PACE SUPPLY CORP	6,101.91CR	CLEARED	A	4/01/2024
1010	3/29/2024	CHECK	002550	PACIFIC GAS & ELECTRIC COMPANY	20,846.46CR	CLEARED	A	4/02/2024
1010	3/29/2024	CHECK	002551	RANCHO LANDSCAPE SUPPLY	386.26CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002552	TELSTAR INSTRUMENTS	4,350.00CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002553	USA BLUE BOOK	1,016.46CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002554	WESTGATE PETROLEUM CO., INC.	1,470.23CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002555	MCINNIS, ALLAN	91.43CR	OUTSTND	A	0/00/0000
1010	3/29/2024	CHECK	002556	LOWERS, JAMES M	164.97CR	OUTSTND	A	0/00/0000
DEPOSIT:								
1010	3/01/2024	DEPOSIT		CREDIT CARD 3/01/2024	2,830.87	CLEARED	C	3/04/2024
1010	3/01/2024	DEPOSIT	000001	CREDIT CARD 3/01/2024	200.00	CLEARED	C	3/04/2024
1010	3/01/2024	DEPOSIT	000002	CREDIT CARD 3/01/2024	542.11	CLEARED	C	3/04/2024
1010	3/01/2024	DEPOSIT	000003	CREDIT CARD 3/01/2024	1,162.30	CLEARED	C	3/04/2024
1010	3/01/2024	DEPOSIT	000004	CREDIT CARD 3/01/2024	646.95	CLEARED	C	3/06/2024
1010	3/01/2024	DEPOSIT	000005	REGULAR DAILY POST 3/01/2024	608.00	CLEARED	C	3/04/2024
1010	3/04/2024	DEPOSIT		CREDIT CARD 3/04/2024	18,550.21	CLEARED	C	3/05/2024
1010	3/04/2024	DEPOSIT	000001	CREDIT CARD 3/04/2024	100.00	CLEARED	C	3/05/2024
1010	3/04/2024	DEPOSIT	000002	CREDIT CARD 3/04/2024	4,593.55	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000003	CREDIT CARD 3/04/2024	4,463.34	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000004	CREDIT CARD 3/04/2024	402.22	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000005	CREDIT CARD 3/04/2024	856.82	CLEARED	C	3/05/2024
1010	3/04/2024	DEPOSIT	000006	CREDIT CARD 3/04/2024	95.13	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000007	CREDIT CARD 3/04/2024	3,753.16	CLEARED	C	3/05/2024
1010	3/04/2024	DEPOSIT	000008	CREDIT CARD 3/04/2024	2,181.51	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000009	CREDIT CARD 3/04/2024	410.38	CLEARED	C	3/06/2024
1010	3/04/2024	DEPOSIT	000010	CREDIT CARD 3/04/2024	711.39	CLEARED	C	3/07/2024
1010	3/04/2024	DEPOSIT	000011	REGULAR DAILY POST 3/04/2024	1,949.63	CLEARED	C	3/05/2024
1010	3/05/2024	DEPOSIT		CREDIT CARD 3/05/2024	1,994.37	CLEARED	C	3/06/2024
1010	3/05/2024	DEPOSIT	000001	CREDIT CARD 3/05/2024	127.64	CLEARED	C	3/06/2024
1010	3/05/2024	DEPOSIT	000002	CREDIT CARD 3/05/2024	477.39	CLEARED	C	3/06/2024
1010	3/05/2024	DEPOSIT	000003	CREDIT CARD 3/05/2024	1,270.34	CLEARED	C	3/08/2024
1010	3/05/2024	DEPOSIT	000004	REGULAR DAILY POST 3/05/2024	650.94	CLEARED	C	3/06/2024
1010	3/06/2024	DEPOSIT		CREDIT CARD 3/06/2024	7,009.50	CLEARED	C	3/07/2024
1010	3/06/2024	DEPOSIT	000001	CREDIT CARD 3/06/2024	877.57	CLEARED	C	3/07/2024
1010	3/06/2024	DEPOSIT	000002	CREDIT CARD 3/06/2024	352.71	CLEARED	C	3/07/2024
1010	3/06/2024	DEPOSIT	000003	CREDIT CARD 3/06/2024	1,059.35	CLEARED	C	3/11/2024
1010	3/06/2024	DEPOSIT	000004	REGULAR DAILY POST 3/06/2024	862.67	CLEARED	C	3/07/2024
1010	3/07/2024	DEPOSIT		CREDIT CARD 3/07/2024	2,863.43	CLEARED	C	3/08/2024
1010	3/07/2024	DEPOSIT	000001	CREDIT CARD 3/07/2024	1,298.15	CLEARED	C	3/08/2024
1010	3/07/2024	DEPOSIT	000002	CREDIT CARD 3/07/2024	74.38	CLEARED	C	3/08/2024
1010	3/07/2024	DEPOSIT	000003	CREDIT CARD 3/07/2024	384.81	CLEARED	C	3/12/2024
1010	3/07/2024	DEPOSIT	000004	REGULAR DAILY POST 3/07/2024	3,318.06	CLEARED	C	3/08/2024
1010	3/08/2024	DEPOSIT		CREDIT CARD 3/08/2024	3,161.32	CLEARED	C	3/11/2024

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	3/08/2024	DEPOSIT	000001	CREDIT CARD 3/08/2024	597.31	CLEARED	C	3/11/2024
1010	3/08/2024	DEPOSIT	000002	CREDIT CARD 3/08/2024	921.87	CLEARED	C	3/11/2024
1010	3/08/2024	DEPOSIT	000003	CREDIT CARD 3/08/2024	484.01	CLEARED	C	3/13/2024
1010	3/08/2024	DEPOSIT	000004	REGULAR DAILY POST 3/08/2024	5,175.35	CLEARED	C	3/11/2024
1010	3/11/2024	DEPOSIT		CREDIT CARD 3/11/2024	4,255.23	CLEARED	C	3/12/2024
1010	3/11/2024	DEPOSIT	000001	CREDIT CARD 3/11/2024	1,801.10	CLEARED	C	3/13/2024
1010	3/11/2024	DEPOSIT	000002	CREDIT CARD 3/11/2024	7,039.90	CLEARED	C	3/13/2024
1010	3/11/2024	DEPOSIT	000003	CREDIT CARD 3/11/2024	2,923.38	CLEARED	C	3/12/2024
1010	3/11/2024	DEPOSIT	000004	CREDIT CARD 3/11/2024	172.00	CLEARED	C	3/13/2024
1010	3/11/2024	DEPOSIT	000005	CREDIT CARD 3/11/2024	1,280.16	CLEARED	C	3/12/2024
1010	3/11/2024	DEPOSIT	000006	CREDIT CARD 3/11/2024	1,093.53	CLEARED	C	3/13/2024
1010	3/11/2024	DEPOSIT	000007	CREDIT CARD 3/11/2024	88.90	CLEARED	C	3/13/2024
1010	3/11/2024	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	126.21CR	CLEARED	U	3/11/2024
1010	3/11/2024	DEPOSIT	000009	DAILY PAYMENT POSTING	126.21	CLEARED	U	3/11/2024
1010	3/11/2024	DEPOSIT	000010	CREDIT CARD 3/11/2024	2,503.96	CLEARED	C	3/14/2024
1010	3/11/2024	DEPOSIT	000011	REGULAR DAILY POST 3/11/2024	6,189.14	CLEARED	C	3/12/2024
1010	3/11/2024	DEPOSIT	000012	DAILY PAYMENT POSTING	69.01	CLEARED	U	3/14/2024
1010	3/12/2024	DEPOSIT		CREDIT CARD 3/12/2024	3,717.40	CLEARED	C	3/13/2024
1010	3/12/2024	DEPOSIT	000001	CREDIT CARD 3/12/2024	337.38	CLEARED	C	3/13/2024
1010	3/12/2024	DEPOSIT	000002	CREDIT CARD 3/12/2024	1,282.38	CLEARED	C	3/13/2024
1010	3/12/2024	DEPOSIT	000003	CREDIT CARD 3/12/2024	389.83	CLEARED	C	3/13/2024
1010	3/12/2024	DEPOSIT	000004	CREDIT CARD 3/12/2024	1,172.55	CLEARED	C	3/15/2024
1010	3/12/2024	DEPOSIT	000005	REGULAR DAILY POST 3/12/2024	7,617.13	CLEARED	C	3/13/2024
1010	3/13/2024	DEPOSIT		CREDIT CARD 3/13/2024	4,805.68	CLEARED	C	3/14/2024
1010	3/13/2024	DEPOSIT	000001	CREDIT CARD 3/13/2024	3,037.28	CLEARED	C	3/14/2024
1010	3/13/2024	DEPOSIT	000002	CREDIT CARD 3/13/2024	494.77	CLEARED	C	3/14/2024
1010	3/13/2024	DEPOSIT	000003	CREDIT CARD 3/13/2024	633.73	CLEARED	C	3/18/2024
1010	3/13/2024	DEPOSIT	000004	REGULAR DAILY POST 3/13/2024	5,548.54	CLEARED	C	3/14/2024
1010	3/13/2024	DEPOSIT	000005	CREDIT CARD 3/13/2024	5,397.00	CLEARED	C	3/15/2024
1010	3/13/2024	DEPOSIT	000006	CREDIT CARD 3/13/2024	3,339.74	CLEARED	C	3/15/2024
1010	3/13/2024	DEPOSIT	000007	CREDIT CARD 3/13/2024	495.55	CLEARED	C	3/15/2024
1010	3/14/2024	DEPOSIT		CREDIT CARD 3/14/2024	235.17	CLEARED	C	3/15/2024
1010	3/14/2024	DEPOSIT	000001	CREDIT CARD 3/14/2024	174.98	CLEARED	C	3/15/2024
1010	3/14/2024	DEPOSIT	000002	CREDIT CARD 3/14/2024	70.90	CLEARED	C	3/15/2024
1010	3/14/2024	DEPOSIT	000003	CREDIT CARD 3/14/2024	2,148.72	CLEARED	C	3/19/2024
1010	3/14/2024	DEPOSIT	000004	REGULAR DAILY POST 3/14/2024	5,774.01	CLEARED	C	3/15/2024
1010	3/15/2024	DEPOSIT		CREDIT CARD 3/15/2024	3,814.48	CLEARED	C	3/18/2024
1010	3/15/2024	DEPOSIT	000001	CREDIT CARD 3/15/2024	5,086.25	CLEARED	C	3/18/2024
1010	3/15/2024	DEPOSIT	000002	CREDIT CARD 3/15/2024	116.29	CLEARED	C	3/18/2024
1010	3/15/2024	DEPOSIT	000003	CREDIT CARD 3/15/2024	3,127.52	CLEARED	C	3/20/2024
1010	3/15/2024	DEPOSIT	000004	REGULAR DAILY POST 3/15/2024	18,344.13	CLEARED	C	3/18/2024
1010	3/15/2024	DEPOSIT	000005	DRAFT POSTING	21,182.51	CLEARED	U	3/18/2024
1010	3/15/2024	DEPOSIT	031524	FUND 223 AQUISITION REQ #2	289,366.00	CLEARED	G	3/15/2024
1010	3/18/2024	DEPOSIT		CREDIT CARD 3/18/2024	32,342.42	CLEARED	C	3/19/2024

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	3/18/2024	DEPOSIT	000001	CREDIT CARD 3/18/2024	4,344.17	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000002	CREDIT CARD 3/18/2024	4,040.53	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000003	CREDIT CARD 3/18/2024	1,380.50	CLEARED	C	3/19/2024
1010	3/18/2024	DEPOSIT	000004	CREDIT CARD 3/18/2024	580.38	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000005	CREDIT CARD 3/18/2024	532.53	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000006	CREDIT CARD 3/18/2024	1,657.28	CLEARED	C	3/19/2024
1010	3/18/2024	DEPOSIT	000007	CREDIT CARD 3/18/2024	1,387.38	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000008	CREDIT CARD 3/18/2024	334.79	CLEARED	C	3/20/2024
1010	3/18/2024	DEPOSIT	000009	CREDIT CARD 3/18/2024	2,249.35	CLEARED	C	3/21/2024
1010	3/18/2024	DEPOSIT	000010	REGULAR DAILY POST 3/18/2024	18,103.90	CLEARED	C	3/19/2024
1010	3/18/2024	DEPOSIT	000011	DAILY PAYMENT POSTING - ADJ	358.78CR	CLEARED	U	3/20/2024
1010	3/19/2024	DEPOSIT		CREDIT CARD 3/19/2024	14,436.29	CLEARED	C	3/20/2024
1010	3/19/2024	DEPOSIT	000001	CREDIT CARD 3/19/2024	2,078.88	CLEARED	C	3/20/2024
1010	3/19/2024	DEPOSIT	000002	CREDIT CARD 3/19/2024	592.41	CLEARED	C	3/20/2024
1010	3/19/2024	DEPOSIT	000003	CREDIT CARD 3/19/2024	3,579.22	CLEARED	C	3/22/2024
1010	3/19/2024	DEPOSIT	000004	REGULAR DAILY POST 3/19/2024	7,908.62	CLEARED	C	3/20/2024
1010	3/20/2024	DEPOSIT		CREDIT CARD 3/20/2024	9,267.98	CLEARED	C	3/21/2024
1010	3/20/2024	DEPOSIT	000001	CREDIT CARD 3/20/2024	3,255.22	CLEARED	C	3/21/2024
1010	3/20/2024	DEPOSIT	000002	CREDIT CARD 3/20/2024	729.69	CLEARED	C	3/21/2024
1010	3/20/2024	DEPOSIT	000003	CREDIT CARD 3/20/2024	6,457.37	CLEARED	C	3/25/2024
1010	3/20/2024	DEPOSIT	000004	REGULAR DAILY POST 3/20/2024	19,283.42	CLEARED	C	3/21/2024
1010	3/20/2024	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	183.51CR	CLEARED	U	3/21/2024
1010	3/21/2024	DEPOSIT		CREDIT CARD 3/21/2024	18,071.60	CLEARED	C	3/22/2024
1010	3/21/2024	DEPOSIT	000001	CREDIT CARD 3/21/2024	4,392.51	CLEARED	C	3/22/2024
1010	3/21/2024	DEPOSIT	000002	CREDIT CARD 3/21/2024	1,055.49	CLEARED	C	3/26/2024
1010	3/21/2024	DEPOSIT	000003	REGULAR DAILY POST 3/21/2024	4,078.45	CLEARED	C	3/22/2024
1010	3/22/2024	DEPOSIT		DAILY PAYMENT POSTING - ADJ	182.07	CLEARED	U	3/22/2024
1010	3/22/2024	DEPOSIT	000001	CREDIT CARD 3/22/2024	1,879.09	CLEARED	C	3/25/2024
1010	3/22/2024	DEPOSIT	000002	CREDIT CARD 3/22/2024	1,869.07	CLEARED	C	3/22/2024
1010	3/22/2024	DEPOSIT	000003	CREDIT CARD 3/22/2024	88.74	CLEARED	C	3/25/2024
1010	3/22/2024	DEPOSIT	000004	CREDIT CARD 3/22/2024	242.12	CLEARED	C	3/27/2024
1010	3/22/2024	DEPOSIT	000005	REGULAR DAILY POST 3/22/2024	3,004.85	CLEARED	C	3/25/2024
1010	3/25/2024	DEPOSIT		CREDIT CARD 3/25/2024	2,824.72	CLEARED	C	3/26/2024
1010	3/25/2024	DEPOSIT	000001	CREDIT CARD 3/25/2024	1,765.06	CLEARED	C	3/27/2024
1010	3/25/2024	DEPOSIT	000002	CREDIT CARD 3/25/2024	750.31	CLEARED	C	3/27/2024
1010	3/25/2024	DEPOSIT	000003	CREDIT CARD 3/25/2024	376.50	CLEARED	C	3/25/2024
1010	3/25/2024	DEPOSIT	000004	CREDIT CARD 3/25/2024	1,089.43	CLEARED	C	3/26/2024
1010	3/25/2024	DEPOSIT	000005	CREDIT CARD 3/25/2024	749.75	CLEARED	C	3/27/2024
1010	3/25/2024	DEPOSIT	000006	CREDIT CARD 3/25/2024	458.90	CLEARED	C	3/26/2024
1010	3/25/2024	DEPOSIT	000007	CREDIT CARD 3/25/2024	180.63	CLEARED	C	3/27/2024
1010	3/25/2024	DEPOSIT	000008	CREDIT CARD 3/25/2024	1,138.95	CLEARED	C	3/27/2024
1010	3/25/2024	DEPOSIT	000009	DAILY PAYMENT POSTING	103.51	CLEARED	U	3/21/2024
1010	3/25/2024	DEPOSIT	000010	REGULAR DAILY POST 3/25/2024	4,282.20	CLEARED	C	3/26/2024
1010	3/26/2024	DEPOSIT		CREDIT CARD 3/26/2024	1,471.37	CLEARED	C	3/27/2024

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	3/26/2024	DEPOSIT	000001	CREDIT CARD 3/26/2024	847.72	CLEARED	C	3/27/2024
1010	3/26/2024	DEPOSIT	000002	CREDIT CARD 3/26/2024	522.52	CLEARED	C	3/27/2024
1010	3/26/2024	DEPOSIT	000003	CREDIT CARD 3/26/2024	1,408.65	CLEARED	C	3/29/2024
1010	3/26/2024	DEPOSIT	000004	REGULAR DAILY POST 3/26/2024	878.54	CLEARED	C	3/27/2024
1010	3/27/2024	DEPOSIT		CREDIT CARD 3/27/2024	1,155.73	CLEARED	C	3/28/2024
1010	3/27/2024	DEPOSIT	000001	CREDIT CARD 3/27/2024	298.19	CLEARED	C	3/28/2024
1010	3/27/2024	DEPOSIT	000002	CREDIT CARD 3/27/2024	382.63	CLEARED	C	3/28/2024
1010	3/27/2024	DEPOSIT	000003	CREDIT CARD 3/27/2024	278.03	CLEARED	C	4/01/2024
1010	3/27/2024	DEPOSIT	000004	REGULAR DAILY POST 3/27/2024	689.30	CLEARED	C	3/28/2024
1010	3/28/2024	DEPOSIT		CREDIT CARD 3/28/2024	1,223.79	CLEARED	C	3/29/2024
1010	3/28/2024	DEPOSIT	000001	CREDIT CARD 3/28/2024	1,633.31	CLEARED	C	3/29/2024
1010	3/28/2024	DEPOSIT	000002	CREDIT CARD 3/28/2024	260.59	CLEARED	C	4/02/2024
1010	3/28/2024	DEPOSIT	000003	REGULAR DAILY POST 3/28/2024	300.00	CLEARED	C	3/29/2024
1010	3/29/2024	DEPOSIT		CREDIT CARD 3/29/2024	2,261.22	CLEARED	C	4/01/2024
1010	3/29/2024	DEPOSIT	000001	CREDIT CARD 3/29/2024	514.58	CLEARED	C	4/01/2024
1010	3/29/2024	DEPOSIT	000002	CREDIT CARD 3/29/2024	182.16	CLEARED	C	4/01/2024
1010	3/29/2024	DEPOSIT	000003	CREDIT CARD 3/29/2024	625.74	OUTSTND	C	0/00/0000
1010	3/29/2024	DEPOSIT	000004	REGULAR DAILY POST 3/29/2024	1,792.75	CLEARED	C	4/01/2024
EFT:								
1010	3/08/2024	EFT	000008	CHRISTOPER V. LARSEN	6,747.83CR	CLEARED	A	3/11/2024
MISCELLANEOUS:								
1010	3/01/2024	MISC.	002486	LAKE COUNTY AIR QUALITY VOIDED	628.82	VOIDED	A	3/01/2024
1010	3/08/2024	MISC.		PAYROLL DIRECT DEPOSIT	34,027.36CR	CLEARED	P	3/08/2024
1010	3/22/2024	MISC.		PAYROLL DIRECT DEPOSIT	34,580.26CR	CLEARED	P	3/22/2024
SERVICE CHARGE:								
1010	3/04/2024	SERV-CHG		FEBRUARY CHASE FEES	527.12CR	CLEARED	G	3/04/2024
1010	3/04/2024	SERV-CHG	000001	FEBRUARY CHASE FEES	3,603.96CR	CLEARED	G	3/04/2024
1010	3/05/2024	SERV-CHG		FEBRUARY AMX FEES	46.00CR	CLEARED	G	3/05/2024
1010	3/18/2024	SERV-CHG		FEBRUARY ACCOUNT ANALYSIS FEES	430.00CR	CLEARED	G	3/18/2024
TOTALS FOR ACCOUNT 1010				CHECK	TOTAL:	373,274.15CR		
				DEPOSIT	TOTAL:	691,455.78		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	67,978.80CR		
				SERVICE CHARGE	TOTAL:	4,607.08CR		
				EFT	TOTAL:	6,747.83CR		
				BANK-DRAFT	TOTAL:	27,930.12CR		

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

CHECK DATE: 3/01/2024 THRU 3/31/2024
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 000000 THRU 999999

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

TOTALS FOR POOLED CASH FUND

CHECK	TOTAL:	373,274.15CR
DEPOSIT	TOTAL:	691,455.78
INTEREST	TOTAL:	0.00
MISCELLANEOUS	TOTAL:	67,978.80CR
SERVICE CHARGE	TOTAL:	4,607.08CR
EFT	TOTAL:	6,747.83CR
BANK-DRAFT	TOTAL:	27,930.12CR



MEMO

To: Board of Directors
From: Trish Wilkinson, Accounting Supervisor
Date: April 9, 2024
RE: Accounting Supervisor's Report March 2024

Finance

Transfer In/Out

- 03/14/2024 Request No. 2 for disbursement from the Water Bond Acquisition Fund in the amount of \$289,366.
OUT Water Bond Fund 223-1212 (US Bank)
IN Water Enterprise Fund 130-1010 (West America Bank - Checking)

Other

- 03/26/2024 Provided authorization documents and Resolution 2024-02 to LAIF. Upon approval from LAIF the district will be able to transfer funds.

Budget

- 04/09/2024 Fiscal year 2024/2025 Draft Budget will be presented to the Finance Committee for review and discussion.
- Policy 3004.2.1 – Compensation Plan shall be tied to the Consumer Price Index (CPI) for the Bay Area. The salary range adjustment equal to the February-to-February CPI change is 2.4% and will take effect July 1, 2024.

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SEWER ENTERPRISE FUND**

4/5/2024
12:11 PM

SEWER ENTERPRISE FUND REVENUE	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
120-4020 PERMIT & INSPECTION FEES	1,000	100	(900)	500
120-4036 DEVELOPER SEWER FEES	-	-	-	-
120-4040 LIEN RECORDING FEES	-	-	-	-
120-4045 AVAILABILITY FEES	7,181	8,206	1,025	9,000
120-4050 SALES OF RECLAIMED WATER	168,451	126,461	(41,990)	183,611
120-4111 COMMERCIAL SEWER USE	85,538	68,282	(17,256)	85,538
120-4112 GOVERNMENT SEWER USE	1,200	1,166	(34)	1,200
120-4116 SEWER USE CHARGES	1,913,136	1,439,468	(473,668)	2,059,031
120-4210 LATE FEE 10%	25,000	31,713	6,713	32,000
120 4300 MISC INCOME	500	93	(407)	500
120-4310 OTHER INCOME	2,000	597	(1,403)	500
120-4320 FEMA/CalOES Grants	-	-	-	-
120-4325 GRANTS	-	41,062	41,062	175,000
120-4550 INTEREST INCOME	1,200	2,882	1,682	3,000
120-4580 TRANSFER IN - FUND 314 CIP	176,733	-	(176,733)	500,772
120-4955 GAIN/LOSS	-	750	750	-
TOTAL REVENUE	2,381,939	1,720,779	(661,160)	3,050,651

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SEWER ENTERPRISE FUND**

4/5/2024
12:11 PM

SEWER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
120-5-10-5010 ADMIN SALARY & WAGES	290,119	219,182	70,937	302,296
120-5-30-5010 FIELD SALARY & WAGES	282,584	242,076	40,508	286,704
120-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,422	578	3,000
120-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	90,670	61,293	29,377	109,372
120-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	135,264	89,233	46,031	121,450
120-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	52	178	230
120-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	60,245	52,068	8,177	70,307
120-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	56,387	52,096	4,291	64,030
120-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	2,087	413	2,500
120-5-00-5024 WORKERS' COMP INSURANCE	18,613	18,613	-	35,000
120-5-00-5025 RETIREE HEALTH BENEFITS	18,533	6,958	11,575	19,007
120-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242	30,989	13,253	57,304
120-5-00-5040 ELECTION EXPENSE	2,500	-	2,500	2,500
120-5-00-5060 GASOLINE, OIL & FUEL	30,000	13,304	16,696	30,000
120-5-00-5061 VEHICLE MAINT	26,415	26,814	(399)	30,000
120-5-00-5062 TAXES & LICENSE	800	111	689	800
120-5-10-5063 ADMIN CERTIFICATIONS	500	-	500	500
120-5-30-5063 FIELD CERTIFICATIONS	1,500	334	1,166	1,500
120-5-00-5074 PROPERTY/LIABILITY INSURANCE	104,000	132,676	(28,676)	157,500
120-5-00-5075 BANK FEES	30,000	23,294	6,706	35,000
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	11,000	15,941	(4,941)	14,000
120-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,619	1,381	4,000
120-5-30-5090 FIELD OFFICE SUPPLIES	1,000	634	366	1,000
120-5-00-5092 POSTAGE & SHIPPING	9,000	6,597	2,403	10,000
120-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-
120-5-00-5121 LEGAL SERVICES	12,000	20,364	(8,364)	20,000
120-5-00-5122 ENGINEERING SERVICES	49,000	25,464	23,536	75,000
120-5-00-5123 OTHER PROFESSIONAL SERVICE	10,000	484	9,516	37,000
120-5-00-5125 OPEB OBLIGATION	12,500	12,500	-	13,000
120-5-00-5126 AUDIT SERVICES	7,500	6,475	1,025	7,500
120-5-00-5130 PRINTING & PUBLICATION	8,000	4,906	3,094	8,000
120-5-00-5135 NEWSLETTER	1,000	455	545	1,000
120-5-00-5145 EQUIPMENT RENTAL	6,500	3,671	2,829	6,500
120-5-00-5148 OPERATING SUPPLIES	85,000	63,980	21,020	90,000
120-5-00-5150 REPAIR & REPLACE	183,800	196,376	(12,576)	185,000
120-5-00-5155 MAINT BLDG & GROUNDS	12,000	1,019	10,981	15,500
120-5-00-5156 CUSTODIAL SERVICES	17,500	10,623	6,877	18,500
120-5-00-5157 SECURITY	1,000	882	118	5,000
120-5-00-5160 SLUDGE DISPOSAL	42,000	37,260	4,740	50,000
120-5-10-5170 ADMIN TRAVEL MILEAGE	5,000	4,833	167	5,000
120-5-30-5170 FIELD TRAVEL MILEAGE	1,000	2,160	(1,160)	5,000

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SEWER ENTERPRISE FUND**

4/5/2024
12:11 PM

SEWER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
120-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	916	(716)	2,000
120-5-10-5175 ADMIN EDUCATION/SEMINARS	5,000	1,157	3,843	5,000
120-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	1,265	2,735	4,000
120-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	-	1,500	5,000
120-5-40-5176 DIRECTOR TRAINING	3,600	-	3,600	3,600
120-5-10-5179 ADM MISC EXPENSE	800	970	(170)	1,200
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000	50,000	-	50,000
120-5-00-5191 TELEPHONE	18,000	15,206	2,794	18,000
120-5-00-5192 ELECTRICITY	155,000	134,213	20,787	155,000
120-5-00-5193 OTHER UTILITIES	3,500	2,693	807	3,500
120-5-00-5194 IT SERVICES	35,000	12,067	22,933	35,000
120-5-00-5195 ENV/MONITORING	50,000	40,858	9,142	50,000
120-5-00-5196 RISK MANAGEMENT	-	-	-	-
120-5-00-5198 ANNUAL OPERATING FEES	26,000	25,885	115	27,000
120-5-00-5310 EQUIPMENT - FIELD	1,200	-	1,200	1,200
120-5-00-5311 EQUIPMENT - OFFICE	1,200	621	579	1,200
120-5-00-5312 TOOLS - FIELD	1,500	-	1,500	-
120-5-00-5315 SAFETY EQUIPMENT	3,500	3,387	113	3,500
120-5-00-5317 COVID-19	7,500	257	7,243	-
120-5-00-5545 RECORDING FEES	250	164	86	250
120-5-00-5580 TRANSFER OUT USDA SOLAR DEBT	32,205	32,158	48	32,200
120-5-00-5580 TRANSFER OUT SMP GRANT REIMB FUND 314	-	-	-	175,000
120-5-00-5590 NON-OPERATING OTHER	-	-	-	-
120-5-00-5600 CONTINGENCY	-	-	-	-
TOTAL OPERATION EXPENDITURES	2,076,857	1,680,502	364,150	2,440,452

CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	Budget 7/1/2023	4/5/2024	Difference	7/1/2024
120-5-70-7102 VEHICLES	-	-	-	-
120-5-70-71XX EQUIPMENT	-	-	-	-
120-5-70-7201 REGULATORY COMPLIANCE	25,000	12,119	12,881	25,000
120-5-70-7202 DISASTER MITIGATION	183,500	23,478	160,022	343,000
120-5-70-7203 DISASTER RECOVERY	-	-	-	-
120-5-70-7205 RISK MANAGEMENT	30,000	-	30,000	205,000
120-5-70-7206 RECORDS RETENTION	-	-	-	5,000
TOTAL CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	238,500	35,597	202,903	578,000

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
SEWER ENTERPRISE FUND**

4/5/2024
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SEWER Revenue	CSD Proposed	NBS Proposed	Difference
Sewer Use	2,145,768	2,127,589	18,179
Reclaimed	183,611	183,611	-
Non-Rate Revenue	42,500	28,786	13,714
Interest	3,000	5,296	(2,296)
Transfer In - FUND 314	500,772	-	500,772
Total Revenue	2,875,651	2,345,282	530,369

SEWER Expenses	CSD Proposed	NBS Proposed	Difference
Salary			
592,001			
Benefits			
441,701	1,033,702	994,800	38,902
All Other Operational Expenses	1,231,750	866,413	365,337
Sub Total Operational Expenses	2,265,452	1,861,213	404,239
Debt - USDA Solar Loan	32,200	32,095	105
Total Expenses	2,297,652	1,893,308	404,344
Revenue minus Expenses	578,000	451,974	635,359

SEWER CIP	CSD Proposed	NBS Proposed
Total CIP Expenses	578,000	257,500
Minus Fund 314 Transfer In + Utility Revenues	578,000	-
Difference	0	

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
WATER ENTERPRISE FUND**

4/5/2024
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WATER ENTERPRISE FUND REVENUE	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
130-4035 RECONNECT FEES	12,000	13,055	1,055	15,000
130-4036 DEVELOPER FEES WATER	-	-	-	-
130-4038 COMM WATER METER INSTALL	-	-	-	-
130-4039 WATER CONNECTION FEE (METER ONLY)	1,645	1,966	321	1,645
130-4040 LIEN RECORDING FEES	1,200	1,707	507	1,200
130-4045 AVAILABILITY FEES	28,000	32,705	4,705	32,000
130-4110 COMMERCIAL WATER USE	142,776	97,575	(45,201)	168,824
130-4111 BULK WATER SALES	32,000	72,064	40,064	32,000
130-4112 GOVERNMENT WATER USE	6,500	7,198	698	7,400
130-4115 WATER USE CHARGES	2,865,024	2,234,736	(630,288)	3,131,917
130-4210 LATE FEE	57,000	51,317	(5,683)	57,000
130 4215 RETURNED CHECK FEE	1,000	1,150	150	1,000
130-4300 MISC INCOME	1,500	292	(1,208)	1,500
130-4310 OTHER INCOME	100	215	115	100
130-4320 FEMA/CalOES GRANTS	2,689,985	820,192	(1,869,793)	3,162,259
130-4325 GRANTS	413,689	16,834	(396,855)	175,000
130-4330 HYDRANT METER USE DEPOSIT	3,400		(3,400)	-
130-4550 INTEREST INCOME	1,816	4,323	2,507	5,985
130-4580 TRANSFER IN - WATER BOND FUND 223	840,000	1,212,975	372,975	1,054,086
130-4955 GAIN/LOSS	-	750	750	
TOTAL REVENUE	7,097,635	4,569,053	(2,528,582)	7,846,916

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
WATER ENTERPRISE FUND**

4/5/2024
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WATER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
130-5-10-5010 ADMIN SALARY & WAGES	290,119	219,183	70,936	302,296
130-5-30-5010 FIELD SALARY & WAGES	282,584	214,984	67,600	286,704
130-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,422	578	3,000
130-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	90,670	61,292	29,378	109,372
130-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	135,264	89,185	46,079	121,450
130-5-40-5020 DIRECTOR BENEFITS (TAXES)	230	52	178	230
130-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	60,245	52,068	8,177	70,307
130-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	56,387	48,295	8,092	64,030
130-5-30-5022 FIELD CLOTHING ALLOWANCE	2,500	2,087	413	2,500
130-5-00-5024 WORKERS' COMP INSURANCE	18,613	18,613	-	35,000
130-5-00-5025 RETIREE HEALTH BENEFITS	18,533	6,988	11,545	19,007
130-5-40-5030 DIRECTOR HEALTH BENEFITS	44,242	30,989	13,253	57,304
130-5-00-5040 ELECTION EXPENSE	2,500	-	2,500	2,500
130-5-00-5060 GASOLINE, OIL & FUEL	30,000	13,274	16,726	30,000
130-5-00-5061 VEHICLE MAINT	25,000	25,839	(839)	35,000
130-5-00-5062 TAXES & LICENSE	1,200	111	1,089	1,200
130-5-10-5063 ADMIN CERTIFICATIONS	200	-	200	200
130-5-30-5063 FIELD CERTIFICATIONS	800	60	740	1,000
130-5-00-5074 PROPERTY/LIABILITY INSURANCE	132,676	132,676	-	157,500
130-5-00-5075 BANK FEES	35,000	23,228	11,772	35,000
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	32,000	34,611	(2,611)	35,000
130-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	2,518	1,482	4,000
130-5-30-5090 FIELD OFFICE SUPPLIES	1,000	736	264	1,000
130-5-00-5092 POSTAGE & SHIPPING	8,500	6,813	1,687	9,500
130-5-00-5110 CONTRACTUAL SERVICES	60,000	-	60,000	-
130-5-00-5121 LEGAL SERVICES	30,000	23,824	6,176	75,000
130-5-00-5122 ENGINEERING SERVICES	100,000	904	99,096	50,000
130-5-00-5123 OTHER PROFESSIONAL SERVICE	25,000	22,760	2,240	25,000
130-5-00-5124 WATER RIGHTS - GSA	15,000	698	14,302	15,000
130-5-00-5125 OPEB OBLIGATION	-	-	-	13,000
130-5-00-5126 AUDIT SERVICES	7,500	6,475	1,025	7,500
130-5-00-5130 PRINTING & PUBLICATION	7,500	5,019	2,481	7,500
130-5-00-5135 NEWSLETTER	1,200	293	908	1,200
130-5-00-5140 RENT & LEASES	-	-	-	-
130-5-00-5145 EQUIPMENT RENTAL	35,000	7,171	27,829	35,000
130-5-00-5148 OPERATING SUPPLIES	7,500	6,096	1,404	10,000
130-5-00-5150 REPAIR & REPLACE	182,471	126,153	56,318	180,000
130-5-00-5155 MAINT BLDG & GROUNDS	15,000	7,735	7,265	15,500
130-5-00-5156 CUSTODIAL SERVICES	5,000	5,388	(388)	18,500
130-5-00-5157 SECURITY	5,000	456	4,544	5,000

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
WATER ENTERPRISE FUND**

4/5/2024
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WATER ENTERPRISE FUND OPERATION EXPENDITURES	Budget 7/1/2023	To Date 4/5/2024	Difference	Proposed 7/1/2024
130-5-10-5170 ADMIN TRAVEL MILEAGE	5,000	4,852	148	8,000
130-5-30-5170 FIELD TRAVEL MILEAGE	5,000	2,742	2,258	8,000
130-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	915	(715)	5,000
130-5-10-5175 ADMIN EDUCATION/SEMINARS	4,500	1,500	3,000	10,000
130-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	1,965	2,035	10,000
130-5-40-5175 DIRECTORS EDUCATION/SEMINARS	1,500	815	685	5,000
130-5-40-5176 DIRECTOR TRAINING	5,000	-	5,000	5,000
130-5-10-5179 ADM MISC EXPENSE	800	970	(170)	1,200
130-5-00-5191 TELEPHONE	17,000	14,874	2,126	19,000
130-5-00-5192 ELECTRICITY	220,000	180,057	39,943	220,000
130-5-00-5193 OTHER UTILITIES	3,600	2,692	908	4,000
130-5-00-5194 IT SERVICES	62,000	30,648	31,352	55,000
130-5-00-5195 ENV/MONITORING	20,000	9,454	10,546	20,000
130-5-00-5196 RISK MANAGEMENT	-	-	-	-
130-5-00-5198 ANNUAL OPERATING FEES	40,000	9,679	30,321	30,000
130-5-00-5310 EQUIPMENT - FIELD	1,000	-	1,000	1,000
130-5-00-5311 EQUIPMENT - OFFICE	1,000	621	379	1,000
130-5-00-5312 TOOLS - FIELD	2,000	-	2,000	-
130-5-00-5315 SAFETY EQUIPMENT	5,000	3,387	1,614	5,000
130-5-00-5317 COVID-19	7,500	257	7,243	-
130-5-00-5505 WATER CONSERVATION	5,000	-	5,000	7,500
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240	3,240	-	3,240
130-5-00-5545 RECORDING FEES	250	214	36	700
130-5-00-5580 TRANSFER OUT - Fund 218 CIEDB DEBT	132,273	129,462	2,811	138,144
130-5-00-5580 TRANSFER OUT - Fund 223 WATER BOND DEBT	-	52,422	-	271,625
130-5-00-5580 TRANSFER OUT - 70K x 12 to Fund 320	840,000	350,000	490,000	840,000
130-5-00-5580 TRANSFER OUT - FEMA REIMB Fund 320	-	818,168	-	3,162,259
130-5-00-5600 CONTINGENCY	-	-	-	-
TOTAL OPERATION EXPENDITURES	3,021,784	2,792,090	1,207,985	6,671,969

CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	7/1/2023	4/5/2024	Difference	7/1/2024
130-5-70-7102 VEHICLES	-	-	-	85,000
130-5-70-71XX EQUIPMENT	-	-	-	-
130-5-70-7201 REGULATORY COMPLIANCE	-	-	-	-
130-5-70-7202 DISASTER MITIGATION	23,500	23,478	22	343,000
130-5-70-7203 DISASTER RECOVERY	-	-	-	-
130-5-70-7204 RELIABLE WATER SUPPLY	6,217,512	1,455,181	4,762,331	4,216,345
130-5-70-7205 RISK MANAGEMENT	-	-	-	205,000
130-5-70-7206 RECORDS RETENTION	-	-	-	5,000
TOTAL CAPITAL - PROJECTS & EQUIPMENT EXPENDITURES	6,241,012	1,478,659	4,762,353	4,854,345

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
WATER ENTERPRISE FUND**

4/5/2024
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WATER				
Operational Expenses		CSD Proposed	NBS Proposed	Difference
Salary	Benefits			
592,001	441,701	1,033,702	1,030,553	3,149
Water Rights		15,000	55,839	(40,839)
Repair & Replace		180,000	139,599	40,401
Electricity		220,000	162,365	57,635
All Other Operational Expenses		811,240	571,589	239,651
Sub Total Operational Expenses		2,259,942	1,959,945	299,997
Debt - CIEDB	Diff Capacity Fee Fund 218	138,144	169,355	(31,211)
Debit - Water Bond		271,625	-	271,625
Transfer Out		4,002,259	-	4,002,259
Total Expenses		6,671,969	2,129,300	4,542,669
Balance Revenue minus Expenses		1,174,947	1,294,710	

WATER			
CIP		CSD Proposed	NBS Proposed
Total CIP Expenses		4,854,345	805,000
Water Reliability Expense Funded 223		4,216,345	
CIP Expense Balance		638,000	
Minus Revenue Balance		1,174,947	
Difference Transferred to Reserves		536,947	



Hidden Valley Lake Community Services District Projects Update Report March/April 2024

Backup Power Reliability Project

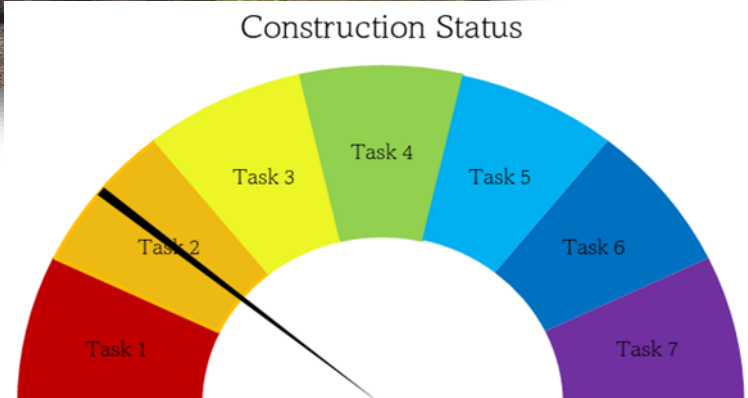
- 12/13/23 Submittal approval
- 3/6 Air Quality permit development
- MTS & Load bank footprint discussion
- Hartmann pipe demo discussion
- Quarterly reporting
- 10/1 Estimated Generator arrival



Expense Pd.	Request Date	Request Amt	NOP Amt	Warrant	Difference
Q3 2022	10/15/2022	\$370.62	\$250.14	01/31/2023	108 Days
Q4 2022	01/10/2023	\$2,240.97	\$1,512.45	02/14/2023	35 Days
Q1 2023	4/7/2023	\$3,397.21	\$2,292.81	05/05/2023	28 Days
Q2 2023	7/10/2023	\$45,239.00	\$30,532.25	09/07/2023	59 Days
Q3 2023	10/11/2023	\$65,053.91	\$43,905.54	11/16/2023	36 Days
Q4 2023	1/9/2024	\$10,990.76	\$7,417.77	2/7/24	28 Days
Q1 2024		~\$30,000			



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



Defensive Space and Ignition Resistant Construction Project

11/16/23 Bond Proceeds
 1/9 FEMA RFI
 1/19 FEMA RFI response
 2/7 FEMA RFI additional documentation response



Wellfield

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

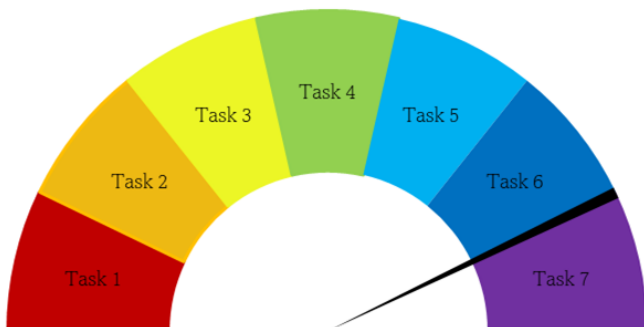


Unit 4 Tank



Little Peak Vegetation

Design Status



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



Water System Storage Reliability Project

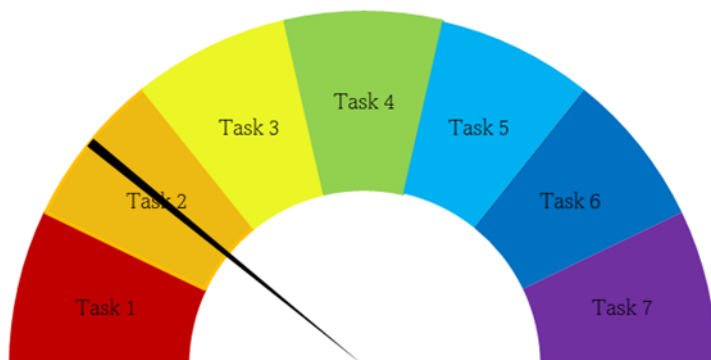
Backfill discussion
 Flow meter discussion
 Monthly pay request
 Foundation discussion

PRV discussion
 3/38 District, GC, CM & Counsel meeting
 Electrical undergrounding discussion
 Excavation discussion
 Quarterly Reports

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Pre-Award	10/21/2022	\$19,076.17	\$12,876.41	12/02/2022	42 Days
Q3 2022	10/21/2022	\$4,350.45	\$2,936.55	12/02/2022	42 Days
Q4 2022	01/06/2023	\$15,995.73	\$10,594.62	01/23/2023	17 Days
Q1 2023	04/11/2023	\$64,128.44	\$43,286.70	05/05/2023	24 Days
Q2 2023	7/10/2023	\$75,689.98	\$52,496.74	9/5/2023	57 Days
Q3 2023	10/10/2023	\$56,763.22	\$38,315.17	11/6/2023	27 Days
Q4 2023	1/9/2024	\$574,334.17	\$387,675.56	2/7/2024	28 Days
Q1 2024		~\$257,000			



Construction Status



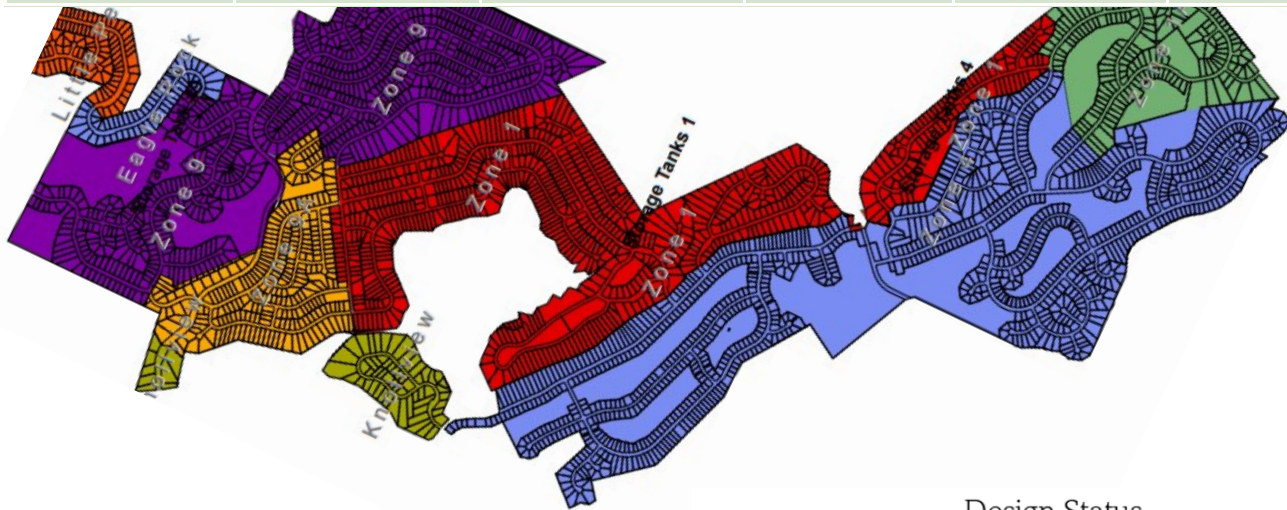
- 1 Mobilization/Veg Mgmt
- 2 Grading, Piping, Fence
- 3 Tank 9A Construction
- 4 Tank 9 Demolition
- 5 Tank 9B Construction
- 6 Paving
- 7 Closeout

Water Distribution Reliability Project

- 3/8 Hydrant flushing/pressure test
- 3/13 Hydrant test feedback
- Environmental analysis to begin in April
- 3/20 Hydrant testing discussion
- 3/28 Hydrant testing
- Quarterly reporting



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



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

Design Status



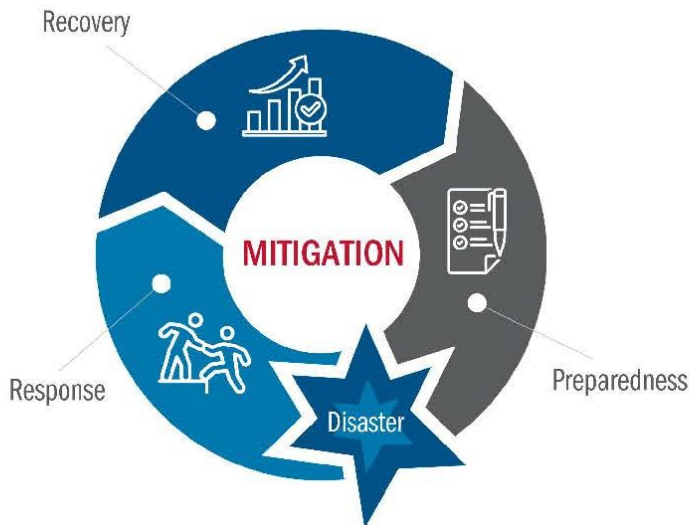


LHMP Update Project

- 3/1 Kick-off meeting planning, correspondence
- 3/5 Kick-off meeting, data gathering
- 3/12 Mass email invite for 3/26 HMPC/Public meeting
- Data sharing
- 3/26 HMPC & Public kick-off meeting
- Quarterly Reporting
- Risk & Vulnerability assessment
- 7/10/24 HMPC & Public meeting #2

Expense Pd.	Request Date	Request Amt.	NOP Amt.	Warrant	Difference
Q1 2024					

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





Other Project Updates

FLASHES

- NDA discussion
- MIP agreement & Resolution fully executed
- MIP application due 6/30/24
- Grant expense discussion
- CIP Budget planning
- 5/22 Ad Hoc meeting

SCADA

- Project kickoff meeting 12/1
- USBR Application due 5/24
- CIP Budget planning

Stormwater Mitigation

- West Yost proposal
- 3/14 HVLA BOD mtg presentation & BAR
- 4/3 Fully executed CSD & HVLA Planning agreement, and West Yost PSA
- CIP Budget planning
- OPR APGP deadline 5/24/24

LNU Lighting Complex Fire Public Assistance

- Project closeout

Things to know about how the program is set up

Medical:

- If your agency chooses a High Deductible Health Plan, HSA vendors are not automatically chosen and set up for the agency. The agency may use a bank of their choice or may use the Carrier preferred HSA bank. Related service fees will be billed and paid separately by the agency. These fees are not included in the medical rates provided in the SDRMA Health Benefits brochure.
- Federal COBRA is offered through the SDRMA medical plans; however, Cal COBRA is not offered through SDRMA medical plans or by the Carriers (exception for fully insured HMO plans). Participants will need to take an individual plan after Federal COBRA is exhausted.
- Actively working Medicare eligible employees will remain enrolled in the active plan until they retire. The family unit must remain together under the active plan while the Medicare active employee remains working. This would include any dependent that obtains Medicare as well.
- For actively working Medicare Aged employees: The employee should advise Medicare that they are on an active plan and show proof of coverage to avoid any Medicare late enrollment fees into the Part B benefit. Medicare will add the eligible employee on the Part A benefit of Medicare. Medicare will be a secondary payer to the active plan. Employee does not need to pay for Part B while on the active plan and can waive that benefit until they move to the retiree plan.

Out-of-Network Emergency Claims

- For two tiered PPO plans, if a claim is determined to be a non-emergency out-of-network claim, the plan will pay per the out-of-network coverage specified by the agency's applicable plan document. If a non-emergency out-of-network claim occurs under an EPO plan (one tiered PPO plan) with no-out of network coverage, the claim will be denied, and the patient will be responsible for payment.

PLAN SUMMARY – BLUE SHIELD

*See page 3, note 14 for Plan Selections and Combination Guidelines

DEDUCTIBLES/COINSURANCE	Gold PPO		Platinum PPO	
Calendar Year Deductible(s) (Individual/Family)	\$500 / \$1,000		\$300 / \$600	
Maximum Medical Out of Pocket (Individual/Family)	\$2,000 / \$4,000		\$1,300 / \$3,600	
Medicare Medical Maximum Out of Pocket	\$1,500 / \$3,000		\$1,000 / \$3,000	
Services/Coverages	Participating Providers (You Pay)	Non-Participating Providers (You Pay)	Participating Providers (You Pay)	Non-Participating Providers (You Pay)
Inpatient Hospital Room, Board & Support Services (prior authorization required)	20%	50% up to \$600 per day	10%	50% up to \$600 per day
Outpatient Hospital	20%	50% up to \$350 per day	10%	50% up to \$350 per day
Ambulatory Surgery Center	10%; Deductible Waived	50% up to \$350 per day	No Charge; Deductible Waived	50% up to \$350 per day
Emergency Room	\$100 co-pay + 20% (co-pay waived if admitted)		\$100 co-pay + 10% (co-pay waived if admitted)	
Urgent Care	\$20 co-pay	50%	\$20 co-pay	50%
Physician Benefits (office visits)	\$20 co-pay	50%	\$20 co-pay	50%
Preventative Care	No Charge	Not Covered	No Charge	Not Covered
Lab/X-ray	\$0 (\$25 co-pay + 20% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)	\$0 (\$25 co-pay + 10% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)
Complex Imaging (CT, PET, MRI, etc.)	20% (\$100 co-pay + 20% if services provided by Hospital)	50% up to \$800 per day	10% (\$100 co-pay + 10% if services provided by Hospital)	50% up to \$800 per day
Acupuncture (26 visits per calendar year/combined with Chiropractic)	20%		10%	
Chiropractic Services (26 visits per calendar year/combined with Acupuncture)	20% up to \$50 per visit	50% up to \$25 per visit	10% up to \$50 per visit	50% up to \$25 per visit
Prescription Drugs <i>Active/Early Retiree Plans Only</i>	Express Scripts*		Express Scripts*	
Prescription Maximum Out of Pocket	\$4,600 / \$9,200		\$5,300 / \$9,600	
(At Participating Pharmacies only)	Generic / Brand / Non-Formulary / Specialty		Generic / Brand / Non-Formulary / Specialty	
Retail - 30 day supply	\$5 / \$30 / \$45 / 30% (max co-pay \$150)		\$5 / \$30 / \$45 / 30% (max co-pay \$150)	
Mail Order - 90 day supply	\$10 / \$75 / \$112.50 / 30% (max co-pay \$300)		\$10 / \$75 / \$112.50 / 30% (max co-pay \$300)	
Brand / Non-Formulary / Specialty Deductible (Individual / Family)	None		None	

THIS SUMMARY IS INTENDED TO COMPARE COVERAGE BENEFITS ONLY. THE ACTUAL PLAN CONTRACT SHOULD BE CONSULTED FOR A DETAILED DESCRIPTION OF COVERAGE BENEFITS AND LIMITATIONS. NON-PARTICIPATING PROVIDER MEMBER COST MAY NOT APPLY TO MAXIMUM OUT OF POCKET COSTS.

*See Rx benefits for Medicare on page 15 under the "EGWP" pharmacy co-pay structure.

PLAN SUMMARY – BLUE SHIELD

*See page 3, note 14 for Plan Selections and Combination Guidelines

DEDUCTIBLES/COINSURANCE	Silver PPO		Bronze PPO	
	Participating Providers (You Pay)	Non-Participating Providers (You Pay)	Participating Providers (You Pay)	Non-Participating Providers (You Pay)
Calendar Year Deductible(s) (Individual/Family)	\$2,000 / \$4,000		\$5,000 / \$10,000	\$5,000 / \$10,000
Maximum Medical Out of Pocket (Individual/Family)	\$5,000 / \$10,000		\$7,000 / \$14,000	No Limit Single/ No Limit Family
Medicare Medical Maximum Out of Pocket	\$3,000 / \$6,000		\$7,000 / \$14,000	No Limit Single/ No Limit Family
Services/Coverages	Participating Providers (You Pay)	Non-Participating Providers (You Pay)	Participating Providers (You Pay)	Non-Participating Providers (You Pay)
Inpatient Hospital Room, Board & Support Services (prior authorization required)	20%	50% up to \$600 per day	30%	50% up to \$600 per day
Outpatient Hospital	20%	50% up to \$350 per day	30%	50% up to \$350 per day
Ambulatory Surgery Center	10%; Deductible Waived	50% up to \$350 per day	20%; Deductible Waived	50% up to \$350 per day
Emergency Room	\$100 co-pay + 20% (co-pay waived if admitted)		\$250 co-pay + 30% (co-pay waived if admitted)	
Urgent Care	\$30 co-pay	50%	30%; Deductible Waived	50%
Physician Benefits (office visits)	\$30 co-pay	50%	30%; Deductible Waived	50%
Preventative Care	No Charge	Not Covered	No Charge	Not Covered
Lab/X-ray	\$0 (\$25 co-pay + 20% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)	30% (\$25 co-pay + 30% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)
Complex Imaging (CT, PET, MRI, etc.)	20% (\$100 co-pay + 20% if services provided by Hospital)	50% up to \$800 per day	30% (\$100 co-pay + 30% if services provided by Hospital)	50% up to \$800 per day
Acupuncture (26 visits per calendar year/combined with Chiropractic)	20%		30%	50%
Chiropractic Services (26 visits per calendar year/combined with Acupuncture)	20% up to \$50 per visit	50% up to \$25 per visit	30% up to \$50 per visit	50% up to \$25 per visit
Prescription Drugs Active/Early Retiree Plans Only	Express Scripts*		Express Scripts*	
Prescription Maximum Out of Pocket	\$1,600 / \$3,200		\$1,500 / \$3,000	
(At Participating Pharmacies only)	Generic / Brand / Non-Formulary / Specialty		Generic / Brand / Non-Formulary / Specialty	
Retail - 30 day supply	\$10 / \$20 / \$45 / 30% (max co-pay \$150)		\$15 / \$50 / \$50 / 30% (max co-pay \$150)	
Mail Order - 90 day supply	\$20 / \$40 / \$90 / 30% (max co-pay \$300)		\$30 / \$100 / \$100 / 30% (max co-pay \$300)	
Brand / Non-Formulary / Specialty Deductible (Individual / Family)	\$200 / \$500		None	

THIS SUMMARY IS INTENDED TO COMPARE COVERAGE BENEFITS ONLY. THE ACTUAL PLAN CONTRACT SHOULD BE CONSULTED FOR A DETAILED DESCRIPTION OF COVERAGE BENEFITS AND LIMITATIONS. NON-PARTICIPATING PROVIDER MEMBER COST MAY NOT APPLY TO MAXIMUM OUT OF POCKET COSTS.

*See Rx benefits for Medicare on page 15 under the "EGWP" pharmacy co-pay structure.

PLAN SUMMARY – BLUE SHIELD

*See page 3, note 14 for Plan Selections and Combination Guidelines

DEDUCTIBLES/COINSURANCE	EPO	HDHP 10 (HSA)		HDHP 20 (HSA)	
Calendar Year Deductible(s) (Individual/Family)	\$300 / \$600	\$1,600 / \$3,200		\$3,000 / \$6,000	
Maximum Medical Out of Pocket (Individual/Family)	\$1,300 / \$2,600	\$5,000 / \$10,000		\$5,950 / \$11,900	
Medicare Medical Maximum Out of Pocket	\$1,000 / \$2,000	Non-Applicable		Non-Applicable	
Services/Coverages	Participating Providers (You Pay)	Participating Providers (You Pay)	Non-Participating Providers (You Pay)	Participating Providers (You Pay)	Non-Participating Providers (You Pay)
Inpatient Hospital Room, Board & Support Services (prior authorization required)	No Charge	10%	50% up to \$600 per day	20%	50% up to \$600 per day
Outpatient Hospital	\$30 co-pay	10%	50% up to \$350 per day	20%	50% up to \$350 per day
Ambulatory Surgery Center	No Charge; Deductible Waived	No Charge	50% up to \$350 per day	10%	50% up to \$350 per day
Emergency Room	\$100 co-pay (co-pay waived if admitted)	\$100 co-pay + 10% (co-pay waived if admitted)		\$100 co-pay + 20% (co-pay waived if admitted)	
Urgent Care	\$30 co-pay	10%	50%	20%	50%
Physician Benefits (office visits)	\$30 co-pay	10%	50%	20%	50%
Preventative Care	No Charge	No Charge	Not Covered	No Charge	Not Covered
Lab/X-ray	\$0 (\$25 co-pay if services provided by Hospital)	\$0 (\$25 co-pay + 10% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)	\$0 (\$25 co-pay + 20% if services provided by Hospital)	50% (up to \$350/ per day within Hospital)
Complex Imaging (CT, PET, MRI, etc.)	\$0 (\$100 co-pay if services provided by Hospital)	10% (\$100 co-pay + 10% if services provided by Hospital)	50% up to \$800 per day	20% (\$100 co-pay + 20% if services provided by Hospital)	50% up to \$800 per day
Acupuncture (26 visits per calendar year/ combined with Chiropractic)	\$30 co-pay	10% up to \$30 per visit		20% up to \$30 per visit	
Chiropractic Services (26 visits per calendar year/combined with Acupuncture)	\$30 co-pay	10% up to \$25 per visit	50% up to \$25 per visit	20% up to \$25 per visit	50% up to \$25 per visit
Prescription Drugs <i>Active/Early Retiree Plans Only</i>	Express Scripts*	Blue Shield		Blue Shield	
Prescription Maximum Out of Pocket	\$5,300 / \$10,600	Combined with Medical		Combined with Medical	
(At Participating Pharmacies only)	Generic / Brand / Non-Formulary / Specialty	Generic / Brand / Specialty	Generic / Brand / Specialty	Generic / Brand / Specialty	Generic / Brand / Specialty
Retail - 30 day supply	\$10 / \$20 / \$45 / 30% (max co-pay \$150)	\$7 / \$25 / 30% up to \$150 / prescription	\$7 / \$25 / 30% up to \$150 / prescription	\$7 / \$25 / 30% up to \$150 / prescription	\$7 / \$25 / 30% up to \$150 / prescription
Mail Order - 90 day supply	\$15 / \$50 / \$112.50 / 30% (max co-pay \$150)	\$14 / \$60 / 30% up to \$300 / prescription	Not Covered	\$14 / \$60 / 30% up to \$300 / prescription	Not Covered
Brand / Non-Formulary / Specialty Deductible (Individual / Family)	\$200	Subject to Deductible		Subject to Deductible	

THIS SUMMARY IS INTENDED TO COMPARE COVERAGE BENEFITS ONLY. THE ACTUAL PLAN CONTRACT SHOULD BE CONSULTED FOR A DETAILED DESCRIPTION OF COVERAGE BENEFITS AND LIMITATIONS. NON-PARTICIPATING PROVIDER MEMBER COST MAY NOT APPLY TO MAXIMUM OUT OF POCKET COSTS.

*See Rx benefits for Medicare on page 15 under the "EGWP" pharmacy co-pay structure.

PLAN SUMMARY – BLUE SHIELD

*See page 3, note 14 for Plan Selections and Combination Guidelines

DEDUCTIBLES/COINSURANCE		Access+ HMO 15	Access+ HMO 20
Calendar Year Deductible(s) (Individual/Family)		None	None
Maximum Medical Out of Pocket (Individual/Family)		\$1,500 / \$3,000	\$1,500 / \$3,000
Medicare Medical Maximum Out of Pocket		Non-Applicable	Non-Applicable
Services/Coverages		Participating Providers (You Pay)	Participating Providers (You Pay)
Inpatient Hospital Room, Board & Support Services (prior authorization required)		No Charge	\$250 / Admission
Outpatient Hospital		\$100 / Surgery	\$150 / Surgery
Ambulatory Surgery Center		No Charge	\$50 / Surgery
Emergency Room		\$50 co-pay (co-pay waived if admitted)	\$100 co-pay (co-pay waived if admitted)
Urgent Care		\$15 co-pay	\$20 co-pay
Physician Benefits (office visits)	Note: A woman may self-refer to an OB/GYN or family practice physician in her personal physician's medical group or IPA for OB/GYN services.	\$15 co-pay	\$20 co-pay
Preventative Care		No Charge	No Charge
Lab/X-ray		No Charge	No Charge
Complex Imaging (CT, PET, MRI, etc.)		No Charge	No Charge
Acupuncture (30 visits per calendar year/combined with Chiropractic)		\$10 co-pay	\$10 co-pay
Chiropractic Services (30 visits per calendar year/combined with Acupuncture)		\$10 co-pay	\$10 co-pay
Prescription Drugs <i>Active/Early Retiree Plans Only</i>		Express Scripts	Express Scripts
Prescription Maximum Out of Pocket		\$5,100 / \$10,200	\$5,100 / \$10,200
(At Participating Pharmacies only)		Generic / Brand / Non-Formulary / Specialty	Generic / Brand / Non-Formulary / Specialty
Retail - 30 day supply		\$5 / \$10 / \$25 / 20% (max co-pay \$100)	\$10 / \$25 / Not Covered / 20% (max co-pay \$100)
Mail Order - 90 day supply		\$10 / \$20 / \$50 / 20% (max co-pay \$100)	\$20 / \$50 / Not Covered / 20% (max co-pay \$100)
Brand Deductible (Individual / Family)		None	None

THIS SUMMARY IS INTENDED TO COMPARE COVERAGE BENEFITS ONLY. THE ACTUAL PLAN CONTRACT SHOULD BE CONSULTED FOR A DETAILED DESCRIPTION OF COVERAGE BENEFITS AND LIMITATIONS. NON-PARTICIPATING PROVIDER MEMBER COST MAY NOT APPLY TO MAXIMUM OUT OF POCKET COSTS.

MEDICAL BENEFIT RATES FOR 2024 – GUARANTEED UNTIL JANUARY 1, 2025

**AREA I - Northern CA:
Bay Area**

Alameda, Amador, Contra Costa, Marin, Napa, Nevada, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma, Sutter, Yolo, Yuba

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,288.53	\$2,572.94	\$3,347.50
Platinum PPO	\$1,408.01	\$2,811.90	\$3,659.59
Silver PPO	\$922.88	\$1,849.88	\$2,401.96
Bronze PPO	\$844.60	\$1,695.38	\$2,201.11
EPO	\$1,548.09	\$3,094.12	\$4,022.15
HDHP 10	\$1,056.78	\$2,113.56	\$2,745.98
HDHP 20	\$911.55	\$1,821.04	\$2,367.97
Access+ HMO 15	\$1,435.82	\$2,869.58	\$3,734.78
Access+ HMO 20	\$1,333.85	\$2,669.76	\$3,468.01
Kaiser HMO 15	\$1,224.67	\$2,420.50	\$3,136.35
Kaiser HMO 20	\$1,180.38	\$2,330.89	\$3,024.08

**AREA II - Northern CA:
Other Counties**

Alpine, Butte, Calaveras, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Plumas, San Benito, Shasta, Sierra, Siskiyou, Stanislaus, Tehama, Trinity, Tuolumne

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,251.45	\$2,503.93	\$3,254.80
Platinum PPO	\$1,341.06	\$2,681.09	\$3,485.52
Silver PPO	\$898.16	\$1,796.32	\$2,331.92
Bronze PPO	\$822.97	\$1,644.91	\$2,136.22
EPO	\$1,497.62	\$2,999.36	\$3,900.61
HDHP 10	\$1,042.36	\$2,090.90	\$2,716.11
HDHP 20	\$862.11	\$1,719.07	\$2,238.19
Access+ HMO 15	\$1,450.24	\$2,896.36	\$3,766.71
Access+ HMO 20	\$1,350.33	\$2,699.63	\$3,505.09
Kaiser HMO 15	\$1,224.67	\$2,420.50	\$3,136.35
Kaiser HMO 20	\$1,180.38	\$2,330.89	\$3,024.08

**AREA III - Southern CA:
Los Angeles Area**

Los Angeles, San Bernardino, Ventura

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,065.02	\$2,121.80	\$2,758.34
Platinum PPO	\$1,163.90	\$2,321.62	\$3,015.84
Silver PPO	\$769.41	\$1,523.37	\$1,982.75
Bronze PPO	\$703.49	\$1,396.68	\$1,815.89
EPO	\$1,244.24	\$2,480.24	\$3,221.84
HDHP 10	\$932.15	\$1,865.33	\$2,422.56
HDHP 20	\$770.44	\$1,536.76	\$1,998.20
Access+ HMO 15	\$1,117.55	\$2,235.10	\$2,901.51
Access+ HMO 20	\$1,042.36	\$2,077.51	\$2,699.63
Kaiser HMO 15	\$1,012.49	\$1,998.20	\$2,590.45
Kaiser HMO 20	\$971.29	\$1,913.74	\$2,479.21

Rates shown are for active, early retiree and public officials.

MEDICAL BENEFIT RATES FOR 2024 – GUARANTEED UNTIL JANUARY 1, 2025

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,141.24	\$2,274.24	\$2,950.95
Platinum PPO	\$1,255.57	\$2,497.75	\$3,248.62
Silver PPO	\$820.91	\$1,638.73	\$2,124.89
Bronze PPO	\$751.90	\$1,501.74	\$1,946.70
EPO	\$1,271.02	\$2,530.71	\$3,287.76
HDHP 10	\$1,002.19	\$1,998.20	\$2,594.57
HDHP 20	\$824.00	\$1,646.97	\$2,142.40
Access+ HMO 15	\$1,231.88	\$2,462.73	\$3,194.03
Access+ HMO 20	\$1,147.42	\$2,285.57	\$2,972.58
Kaiser HMO 15	\$1,036.18	\$2,042.49	\$2,648.13
Kaiser HMO 20	\$989.83	\$1,950.82	\$2,529.68

**AREA IV - Southern CA:
Other Counties**

Fresno,* Imperial, Inyo, Kern,
Kings, Madera, Riverside, Orange,
San Diego, San Luis Obispo,
Santa Barbara, Tulare

*Fresno County: For Kaiser Active and
Early Retiree rates please refer to
Area VI rates per Kaiser Guidelines.

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,337.97	\$2,672.85	\$3,476.25
Platinum PPO	\$1,463.63	\$2,930.35	\$3,805.85
Silver PPO	\$962.02	\$1,921.98	\$2,495.69
Bronze PPO	\$880.65	\$1,761.30	\$2,286.60
EPO	\$1,563.54	\$3,125.02	\$4,064.38
HDHP 10	\$1,149.48	\$2,293.81	\$2,984.94
HDHP 20	\$941.42	\$1,881.81	\$2,447.28
Access+ HMO 15	N/A	N/A	N/A
Access+ HMO 20	N/A	N/A	N/A
Kaiser HMO 15	N/A	N/A	N/A
Kaiser HMO 20	N/A	N/A	N/A

**AREA V - Out of State
Early Retirees Only**

PLAN	Employee	Employee + 1	Employee + 2 or More
Gold PPO	\$1,170.08	\$2,340.16	\$3,042.62
Platinum PPO	\$1,280.29	\$2,560.58	\$3,325.87
Silver PPO	\$843.57	\$1,689.20	\$2,196.99
Bronze PPO	\$772.50	\$1,548.09	\$2,012.62
EPO	\$1,367.84	\$2,739.80	\$3,556.59
HDHP 10	\$1,027.94	\$2,061.03	\$2,676.97
HDHP 20	\$848.72	\$1,696.41	\$2,204.20
Access+ HMO 15	\$1,377.11	\$2,755.25	\$3,583.37
Access+ HMO 20	\$1,278.23	\$2,561.61	\$3,328.96
Kaiser HMO 15	\$1,210.25	\$2,392.69	\$3,100.30
Kaiser HMO 20	\$1,166.99	\$2,307.20	\$2,989.06

**AREA VI - Northern CA:
Sacramento**

El Dorado, Placer, Sacramento

*Fresno County Kaiser Active and
Early Retiree Rates

Rates shown are for active, early retiree and public officials.

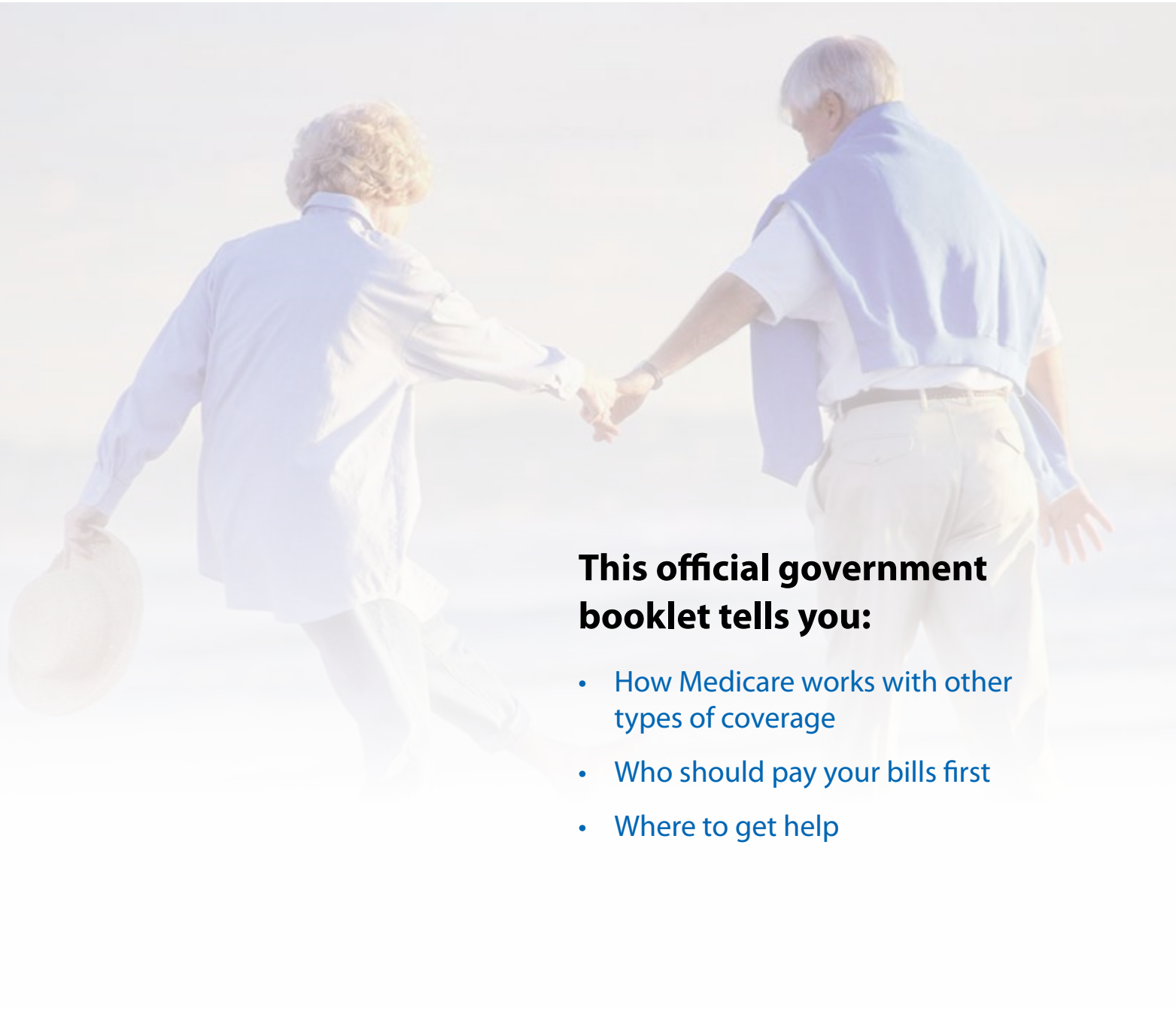


Medicare & Other Health Benefits:

Your Guide to

Who Pays First

CENTERS FOR MEDICARE & MEDICAID SERVICES



This official government booklet tells you:

- How Medicare works with other types of coverage
- Who should pay your bills first
- Where to get help

The information in this booklet describes the Medicare Program at the time this booklet was printed. Changes may occur after printing. Visit [Medicare.gov](https://www.Medicare.gov), or call 1-800-MEDICARE (1-800-633-4227) to get the most current information. TTY users can call 1-877-486-2048.

“Medicare & Other Health Benefits: Your Guide to Who Pays First” isn’t a legal document. Official Medicare Program legal guidance is contained in the relevant statutes, regulations, and rulings.



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SECTION

When you have other health coverage

1

Coordination of benefits

If you have Medicare and other health coverage, you may have questions about how Medicare works with your other insurance and who pays your bills first. Each type of coverage is called a “payer.” When there’s more than one payer, “coordination of benefits” rules decide who pays first. The “primary payer” pays what it owes on your bills first, then you or your health care provider sends the rest to the “secondary payer” (supplemental payer) to pay. In some rare cases, there may also be a “third payer.”

Whether Medicare pays first depends on a number of things, including the situations listed on the next 4 pages. However, this booklet doesn’t cover every situation. Be sure to tell your doctor and other providers if you have health coverage in addition to Medicare. This will help them send your bills to the correct payer and avoid delays.

Where to go with questions

If you have questions about who pays first, or if your coverage changes, call the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627.

The Benefits Coordination & Recovery Center is the contractor that acts on behalf of Medicare to:

- Collect and manage information on other types of insurance or coverage that a person with Medicare may have
- Determine whether the coverage pays before or after Medicare
- Pursue repayment when Medicare makes a conditional payment, and another payer is determined to be primary

When you call the Center, have your Medicare Number ready—you can find it on your red, white, and blue Medicare card. They may also ask for information:

- Your Social Security Number (SSN)
- Your address
- The date you were first eligible for Medicare (you can find this date in the lower right corner of your Medicare card)
- Whether you have Medicare Part A (Hospital Insurance) and/or Medicare Part B (Medical Insurance).

How Medicare works with other coverage

Find your situation on pages 6 through 8 to see which payer generally pays first for Medicare-covered items and services, and which page to visit for more details. You can also get this information by visiting [Medicare.gov](https://www.Medicare.gov).

I've got Medicaid. (See page 11.)

Medicare pays first, and Medicaid pays second.

I'm 65 or older and have group health plan coverage based on my or my spouse's current employment status. (See pages 12–13.)

- If the employer has 20 or more employees, then the group health plan pays first, and Medicare pays second.
- If the employer has fewer than 20 employees and **isn't** part of a multi-employer or multiple employer group health plan, then Medicare pays first, and the group health plan pays second.
- If the employer has fewer than 20 employees and **is** part of a multi-employer or multiple employer group health plan, then the group health plan pays first and Medicare pays second.

I'm in a Health Maintenance Organization (HMO) Plan or Preferred Provider Organization (PPO) Plan through my employer and get services outside the employer plan's network. (See page 13.)

It's possible that neither the plan nor Medicare will pay if you get care outside your employer plan's network. Before you go outside the network, call your group health plan to find out if it will cover the service.

I'm 65 or older, retired, and have group health plan coverage from my spouse's current employer. (See page 16.)

- If your spouse's employer has 20 or more employees, your spouse's plan pays first and Medicare pays second.
- If the employer has fewer than 20 employees and **isn't** part of a multi-employer or multiple employer group health plan, then Medicare pays first, and the group health plan pays second.
- If the employer has fewer than 20 employees and **is** part of a multi-employer or multiple employer group health plan, then the group health plan pays first and Medicare pays second.

I'm under 65, disabled, retired, and have group health plan coverage from my former employer. (See page 16.)

Medicare pays first and your group health plan (retiree) coverage pays second.

I'm under 65, disabled, retired and have group health plan coverage based on my family member's current employer. (See page 16.)

- If the employer has 100 or more employees, then the large group health plan pays first, and Medicare pays second.

How Medicare works with other coverage (continued)

I'm under 65, disabled, retired and have group health plan coverage based on my family member's current employer (See page 16.)

- If the employer has fewer than 100 employees, and **isn't** part of a multi-employer or multiple employer group health plan, then Medicare pays first, and the group health plan pays second.
- If the employer has fewer than 100 employees and **is** part of a multi-employer or multiple employer group health plan, the group health plan pays first and Medicare pays second.

I have Medicare due to End-Stage Renal Disease (ESRD), and group health plan coverage (including a retirement plan). (See page 19.)

When you're eligible for or entitled to Medicare due to ESRD, the group health plan pays first and Medicare pays second during a coordination period that lasts up to 30 months. After the coordination period ends, Medicare pays first and the group health plan pays second. If you originally got Medicare due to your age or a disability other than ESRD, and your group health plan was your primary payer, then it will continue to be the primary payer when you become eligible because of ESRD.

I have group health plan coverage, and I first got Medicare because I turned 65 or because of a disability (other than ESRD). Now I have ESRD. Who pays first? (See page 19.)

Whichever coverage paid first when you became eligible for Medicare due to your age or non-ESRD disability continues to pay first when you become eligible because of ESRD:

- If you originally got Medicare due to your age or a disability (other than ESRD) and Medicare paid first, then Medicare continues to pay first even when you become eligible because of ESRD.
- If you originally got Medicare due to your age or a disability (other than ESRD) and your group health plan paid first, then it continues to pay first when you become eligible because of ESRD.

I have Medicare due to End-Stage Renal Disease (ESRD), and COBRA coverage. (See page 29.)

When you're eligible for or entitled to Medicare due to ESRD, COBRA pays first and Medicare pays second during a coordination period that lasts up to 30 months after you're first eligible for Medicare. After the coordination period ends, Medicare pays first.

How Medicare works with other coverage (continued)

I get health services from the Indian Health Service (IHS) or an IHS provider. (See page 19.)

- If you have non-tribal group health plan coverage through an employer who has 20 or more employees, the non-tribal group health plan pays first, and Medicare pays second.
- If you have non-tribal group health plan coverage through an employer who has fewer than 20 employees, Medicare pays first, and the non-tribal group health plan pays second.
- If you have a group health plan through tribal self-insurance, Medicare pays first and the group health plan pays second.

I've been in an accident where no-fault or liability insurance is involved. (See pages 19–22.)

For services related to the accident or injury, the no-fault or liability insurance pays first and Medicare pays second.

I'm covered under workers' compensation because of a job-related illness or injury. (See pages 22–25.)

For services or items related to the workers' compensation claim, workers' compensation pays first. Medicare may make a conditional payment (a payment that must be repaid to Medicare when a settlement, judgment, award, or other payment is made).

I'm a Veteran and have Veterans' benefits. (See page 26.)

Generally, Medicare and Veteran's Affairs (VA) can't pay for the same service or item. Medicare pays for Medicare-covered services or items. The VA pays for VA-authorized services or items.

I'm covered under TRICARE. (See page 27.)

- For active-duty military enrolled in Medicare, TRICARE pays first for Medicare-covered services or items, and Medicare pays second.
- For inactive-duty military enrolled in Medicare, Medicare pays first and TRICARE may pay second.
- For services or items from a military hospital or any other federal provider, TRICARE pays first.

How Medicare works with other coverage—find your situation (continued)

I have black lung disease and I'm covered under the Federal Black Lung Program. (See page 28.)

The Federal Black Lung Program pays for services related to black lung. Medicare pays first for all other health care that's **not** related to black lung disease.

I have COBRA continuation coverage. (See pages 28–29.)

- If you have Medicare because you're 65 or over or because you have a disability other than End-Stage Renal Disease (ESRD), Medicare pays first.
- If you have Medicare due to ESRD, COBRA pays first and Medicare pays second during a coordination period that lasts up to 30 months after you're first eligible for Medicare. After the coordination period ends, Medicare pays first.

How will Medicare know I have other coverage?

Medicare doesn't automatically know if you have other coverage. However, insurers must notify Medicare when they're responsible for paying first on your medical claims. A claim is a payment request that you submit to Medicare or other health insurance when you get items and services that you think are covered. In some cases, your health care provider, employer, or insurer may ask you questions about your current coverage so they can report that information to Medicare.

You can also report your coverage information by calling the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627.

TTY users can call 1-855-797-2627.

Example: Harry recently turned 65 and is eligible to enroll in Medicare. He works for a company with 20 or more employees, and he has coverage through his employer's group health plan. Since Harry is still currently working, the insurer will report Harry's group health plan insurance information to Medicare so that Medicare knows to pay Harry's claims second.

What happens if my health coverage changes?

Insurers must report these changes to Medicare, but it can take some time before the changes appear in Medicare's records.

If that happens, call the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627. You'll have to give the following information when you call:

- Your name
- Your health plan's name and address
- Your policy number
- The date coverage was added, changed, or stopped, and why

Tell your doctor and other health care providers about changes in your coverage when you get care. Also, contact your health plan to make sure they reported the changes to Medicare so your claims get paid correctly.

What if I have Medicare and more than one type of coverage?

Check your insurance policy—it may include the rules about who pays first. You can also call the Benefits Coordination & Recovery Center for help.

Can I get coverage through the Health Insurance Marketplace® if I already have Medicare?

Generally, no. It's against the law for someone who knows that you have Medicare to sell or issue you a Marketplace policy. This is true even if you only have either Medicare Part A or Medicare Part B. Therefore, if you already have Medicare, you shouldn't need to coordinate benefits between Medicare and a Marketplace plan.

On the other hand, if you don't yet have Medicare but have coverage through the Marketplace, you can choose to keep your Marketplace plan after your Medicare coverage starts. However, once your Medicare Part A coverage starts, any premium tax credits or other savings you've been getting on a Marketplace plan will end. If you choose to keep your Marketplace plan, you'll have to pay full price for it. For this reason, in most cases it makes sense to end Marketplace coverage once you're eligible for Medicare. If you age into Medicare and decide to keep your Marketplace plan, then Medicare pays first. If you have questions about a Marketplace plan, call the Health Insurance Marketplace® Call Center at 1-800-318-2596. TTY users can call 1-855-889-4325.

SECTION

Medicare & other types of health coverage

2

This section provides detailed information on how Medicare works with your other health coverage and which payer pays first.

Medicare & Medicaid

Medicaid is a joint federal and state program that helps pay medical costs for certain people and families with limited income and resources, and who meet other requirements. Medicaid programs vary from state to state, but most health care costs are covered if you qualify for both Medicare and Medicaid. **Medicaid never pays first for services Medicare covers.** It only pays after Medicare has paid. In rare cases where there's other coverage besides Medicare, Medicaid pays after the other coverage has paid.

Medicare & group health plan coverage when you're still working

Many employers, employee organizations and unions offer group health plan coverage to current employees or retirees. In general, a group health plan gives health coverage to employees and their families. If you have Federal Employees Health Benefits (FEHB) Program coverage, your coverage works the same as it does for all group health plans. You may also get group health plan coverage through the employer of your spouse or another family member (like a domestic partner, parent, son, daughter, or grandchild).

If you have Medicare and you're offered coverage under a group health plan, you can choose to accept or reject the plan.

Medicare & group health plan coverage when you're still working (continued)

I'm 65 or older and have group health plan coverage based on my or my spouse's current employment status, and the employer has 20 or more employees.

Generally, your group health plan pays first on your hospital and medical bills if **both** of these are true:

1. You're 65 or older and covered by a group health plan through your spouse's or your **current** employer.

Note: For this situation, "spouse" includes both opposite-sex and same-sex marriages where:

- a. you're entitled to Medicare as a spouse based on Social Security's rules; and
- b. the marriage was legally entered into in a U. S. jurisdiction that recognizes the marriage—including one of the 50 states, the District of Columbia, or a U.S. territory—or a foreign country, so long as that marriage would also be recognized by a U.S. jurisdiction.

An employer, insurer, third party administrator, group health plan, or other plan sponsor may choose to have a more inclusive definition of spouse than what's described above. If that happens, the plan **may** (but isn't required to) pay first for someone it considers a spouse under its definition. Contact your employer or insurer if you have a question about its definition of "spouse" and how it pays claims.

2. The employer has 20 or more employees and covers any of the same services as Medicare.

If the group health plan didn't pay all of your bill, the doctor or health care provider should send the bill to Medicare for secondary payment. You may have to pay any costs Medicare or the group health plan doesn't cover.

Employers with 20 or more employees must offer current employees age 65 and older the same health benefits under the same conditions that they offer employees under 65. If the employer offers coverage to spouses, it must offer the same coverage to spouses 65 and older that it offers to spouses under 65.

Medicare & group health plan coverage when you're still working (continued)

I'm 65 or older and have group health plan coverage based on my or my spouse's current employment status, and the employer has fewer than 20 employees.

Medicare pays first. Medicare may pay second if both of these apply:

- Your employer (with fewer than 20 employees) joins other employers or employee organizations (like unions) to sponsor a multi-employer group health plan.
- At least one of the other employers has 20 or more employees.

Your plan may ask for an "exception" and request to opt out of a multi-employer group health plan. Check with your plan first and ask whether it will pay first or second for your claims.

I'm in a Health Maintenance Organization (HMO) Plan or an employer Preferred Provider Organization (PPO) Plan that pays first. Who pays if I get services outside the employer plan's network?

If you get care outside your employer plan's network, it's possible that neither the plan nor Medicare will pay. Call your group health plan before you go outside the network to find out if it will cover the service.

Medicare & group health plan coverage (continued)

Does Medicare's share of a payment change if I don't accept my employer's coverage?

Medicare pays its share for any of your Medicare-covered health care services, even if you don't take group health plan coverage from your spouse's or your employer.

What happens if I drop my employer's coverage?

If you're 65 or older, Medicare pays first unless you have coverage through an employed spouse, and your spouse's employer has at least 20 employees.

Remember: If you don't take employer coverage when it's first offered to you, you might not get another chance to sign up. If you take the coverage but drop it later, you may not be able to get it back. Also, you might be denied coverage if your spouse's or your employer generally offers retiree coverage, but you weren't in the plan while you or your spouse were still working. Call your employer's benefits administrator for more information before you make a decision.

Medicare & group health plan coverage after you retire

What happens to my group health plan coverage after I retire?

It depends on the terms of your specific plan. Your spouse's or your employer or union might not offer any health coverage after you retire. Also, if you can get group health plan coverage after you retire, the plan might have different rules and might not work the same way with Medicare. Call your employer's benefits administrator for more information.

Can I continue my employer coverage after I retire?

Your former employer or union manages any retiree coverage you have with that organization. Employers and unions aren't required to provide retiree coverage, and they can change benefits or premiums (the periodic payment to Medicare, an insurance company, or a health care plan for health or prescription drug coverage), or even cancel coverage at any time. Call your former employer's benefits administrator for more information.

Medicare & group health plan coverage after you retire (continued)

How much does the retiree coverage cost, what benefits does it offer, and does it include coverage for my spouse?

Your former employer or union may offer limited retiree coverage. For example, it might only provide “stop loss” coverage, which starts paying only when your out-of-pocket costs reach a certain amount. Call your former employer’s benefits administrator for more information.

What happens to my retiree coverage when I’m eligible for Medicare?

If your former employer offers retiree coverage, the coverage might not pay your medical costs for any period when you were eligible for Medicare but didn’t sign up for it. When you become eligible for Medicare, you’ll need to join both Medicare Part A (Hospital Insurance) and Medicare Part B (Medical Insurance) to get full benefits from your retiree coverage.

How will my retiree coverage affect my spouse’s and my Medicare coverage?

If you’re not sure how your retiree coverage works with Medicare, get a copy of your plan’s benefit materials, or look at the summary plan description your former employer or union gave you. You can also call your former employer’s benefits administrator and ask how the retiree plan pays when you have Medicare.

How does retiree coverage compare to a Medigap policy?

Private insurance companies sell Medigap policies, which are optional insurance policies that fill “gaps” in Original Medicare coverage. Since Medicare pays first after you retire, your retiree coverage is likely similar to coverage under a Medigap policy. However, retiree coverage sometimes includes extra benefits, like coverage for extra days in the hospital.

Like a Medigap policy, retiree coverage usually offers benefits that fill in some of Medicare’s coverage gaps, like deductibles (the amount you must pay for services before Original Medicare or your retiree coverage begins to pay) or coinsurance (an amount you may be required to pay as your share of the cost for services, after you pay any deductibles).

Medicare & group health plan coverage after you retire (continued)

How does having group health plan coverage through my spouse's current employer affect my Medicare coverage if I'm 65 or older?

Your spouse's plan pays first and Medicare pays second when all of the following conditions apply:

- You're retired, but your spouse is still working
- You're covered by your spouse's group health plan coverage
- Your spouse's employer has 20 or more employees, or has fewer than 20 employees, but is part of a multi-employer plan or multiple employer plan

If the group health plan doesn't pay all of a bill, the doctor or health care provider should send the bill to Medicare for secondary payment. You may have to pay any costs Medicare or the group health plan doesn't cover.

How does having group health plan retiree coverage through my former employer affect my Medicare coverage if I'm under 65 and disabled?

If you're not currently employed, Medicare pays first for your health care bills and your group health plan coverage pays second.

How does having group health plan coverage through my spouse's or other family member's current employer affect my Medicare coverage if I'm under 65 and disabled?

Your spouse's or other family member's plan pays first and Medicare pays second when all of the following conditions apply:

- You're retired, but your spouse or other family member is still working
- You're covered by your spouse's or other family member's group health plan coverage
- Your spouse's or other family member's employer has 100 or more employees, or has fewer than 100 employees, but is part of a multi-employer plan or multiple employer plan

Medicare & Medicare Supplement Insurance (Medigap)

If I choose to buy a Medigap policy, when should I buy it?

Your Medigap Open Enrollment Period is the best time to buy a Medigap policy. During your Open Enrollment Period, you can buy any Medigap policy sold in your state, even if you have health problems. This one-time, 6-month period automatically starts the first day of the month that you are both 65 or older and enrolled in Medicare Part B.

Remember: You and your spouse must each buy your own Medigap policy, and you can only buy a policy when you're eligible for Medicare.

For more information about Medigap policies, visit [Medicare.gov/publications](https://www.medicare.gov/publications) to view the booklet “Choosing a Medigap Policy: A Guide to Health Insurance for People with Medicare.” To find and compare Medigap policies, visit [Medicare.gov/plan-compare](https://www.medicare.gov/plan-compare), or call 1-800-MEDICARE (1-800-633-4227). TTY users can call 1-877-486-2048.

You may also want to talk to your State Health Insurance Assistance Program (SHIP) for advice about buying a Medigap policy. SHIPs give free, unbiased, one-on-one health insurance counseling to people with Medicare, their families, and caregivers. To get the phone number for your state, visit shiphelp.org, or call 1-800-MEDICARE.

What happens if I have group health plan coverage after I retire, and my former employer goes bankrupt or out of business?

If your former employer goes bankrupt or out of business, federal COBRA rules may protect you if any other company within the same corporate organization still offers its employees a group health plan. That plan is required to offer you COBRA continuation coverage. See pages 28–29. If you can't get COBRA continuation coverage, you may have the right to buy a Medigap policy even if your Medigap Open Enrollment Period is over. You can contact your SHIP to find out if you can still buy a Medigap policy. To get the phone number for your state's SHIP, visit shiphelp.org, or call 1-800-MEDICARE.

Medicare & group health plan coverage for people who are disabled (not-End-Stage Renal Disease (ESRD))

I'm under 65 and disabled. I have large group health plan coverage based on my or my family member's current employment status. Who pays first?

When an employer has 100 or more employees, the health plan it offers is called a large group health plan. If you have large group health plan coverage because of your current employment status, or the current employment status of a family member (like a spouse, domestic partner, parent, child or grandchild), the health plan pays first and Medicare pays second. A large group health plan can't treat any plan member differently because they're disabled and have Medicare.

Sometimes employers with fewer than 100 employees join with other employers to form a multi-employer plan or a multiple employer plan. If at least one employer in the multi-employer plan or multiple employer plan has 100 employees or more, the group health plan coverage pays first and Medicare pays second.

Example: Mary works full-time for a company that has 120 employees. She has large group health plan coverage for herself and her husband. Her husband has Medicare because of a disability, so Mary's group health plan coverage pays first for Mary's husband, and Medicare pays second.

I'm under 65 and disabled. I have group health plan coverage through my or my family member's current employment status, and that employer has fewer than 100 employees. Who pays first?

If the employer has fewer than 100 employees, then Medicare pays first. However, Medicare may pay second if both of the following apply:

- Your employer (with fewer than 100 employees) joins with other employers or employee organizations (like unions) to sponsor a group health plan (called a multi-employer plan)
- At least one of the other employers has 100 or more employees

Your plan may ask for an "exception" and request to opt out of a multi-employer group health plan. Check with your plan first and ask whether it will pay first or second for your claims.

Example: Mary works full-time for a company with 53 employees. She has group health plan coverage for herself and her husband. Her company doesn't belong to a multi-employer plan. Mary's husband has Medicare because of a disability, so Medicare pays first and the group health plan coverage pays second.

Medicare & group health plan coverage for people with End-Stage Renal Disease (ESRD)

I have both group health plan coverage (including a retirement plan) and Medicare due to ESRD. Who pays first?

People with ESRD have permanent kidney failure requiring dialysis or a kidney transplant. When you're eligible for Medicare due to ESRD, your group health plan pays first and Medicare pays second on your hospital and medical bills during a 30-month coordination period that begins when you become eligible for Medicare. This is true, regardless of:

- the employer's number of employees
- whether you're currently employed or retired
- whether your employer's plan says its policy is to pay second to Medicare, or otherwise rejects or limits its payments to people with Medicare

This is also true if the reason for your Medicare eligibility changes, like if you were previously entitled to Medicare due to your age or a disability other than ESRD, and you've now become eligible for or entitled to Medicare on the basis of ESRD.

During your 30-month coordination period, if your plan doesn't pay for covered services in full, Medicare may pay second for all Medicare-covered items and services, not just ones for the treatment of ESRD. Check with your plan if you're not sure if it will pay for covered services in full.

Medicare & Indian Health Service (IHS)

Medicare pays first for your health care bills, before the IHS. However, if you also have a non-tribal group health plan through an employer that has at least 20 employees, your plan usually pays first, followed by Medicare, and then IHS. If your employer has fewer than 20 employees, Medicare generally pays first, followed by your plan, and then the IHS. If you have a group health plan through tribal self-insurance, Medicare generally pays first and the plan pays second.

Medicare & no-fault insurance or liability insurance

What's no-fault insurance?

No-fault insurance may pay for health care services you get if you're injured or your property gets damaged in an accident, regardless of who's at fault for causing the accident. Some types of no-fault insurance include:

- Automobile plans
- Homeowners' plans
- Commercial insurance plans

Medicare & no-fault insurance or liability insurance (continued)

What's liability insurance?

Liability insurance (including self-insurance) protects individuals against claims for things like negligence or other types of potential wrongdoing (for example, inappropriate action or inaction that causes someone to get injured or causes property damage).

Some types of liability insurance include:

- Homeowners'
- Automobile
- Product
- Malpractice
- Uninsured motorist
- Underinsured motorist

If you have a liability insurance claim for your medical expenses, you or your lawyer should notify Medicare as soon as possible.

Who pays first if I have a claim for no-fault insurance or liability insurance?

No-fault insurance or liability insurance pays first, and Medicare pays second for services related to the accident or injury.

If doctors or other providers are told you have a no-fault insurance or liability insurance claim, they must try to get paid from the insurance company before billing Medicare. However, this may take a long time. If the insurance company doesn't pay the claim promptly (usually within 120 days), your doctor or other provider may bill Medicare. Medicare may make a conditional payment to pay the bill, and then later will recover the payment after a settlement, judgment, award, or other payment on the claim has been made. (See "What's a conditional payment?" on page 21.)

Example: Nancy is 69 years old. She's a passenger in her granddaughter's car, and they have an accident. Nancy's granddaughter has Personal Injury Protection/Medical Payments (Med Pay) coverage as part of her automobile insurance. While at the emergency room, the hospital asks Nancy about available coverage related to the accident. Nancy tells the hospital that her granddaughter has Med Pay coverage. Because this coverage pays regardless of fault, it's considered no-fault insurance. The hospital bills the no-fault insurance for the emergency room services, and only bills Medicare if the no-fault insurance doesn't pay for some Medicare-covered services.

Medicare & no-fault insurance or liability insurance (continued)

Who pays if the no-fault insurance or liability insurance denies my medical bill or is found not liable for payment?

In certain circumstances, Medicare will make conditional payments when a no-fault insurer or liability insurer doesn't pay. If you also have group health plan coverage that pays first, the group health plan must be billed before Medicare, whether or not the no-fault or liability insurance pays or denies the claim. Also, you're still responsible for your share of the bill (like coinsurance, copayment, or a deductible), and for services Medicare doesn't cover. A copayment is an amount you may be required to pay as your share of the cost for a medical service or supply, like a doctor's visit, hospital outpatient visit, or a prescription. It's usually a set amount, rather than a percentage (like coinsurance). For example, you might pay \$10 or \$20 for a doctor's visit or prescription drug.

What's a conditional payment?

A conditional payment is a payment Medicare makes for services another insurance plan may be responsible for paying. Medicare makes this conditional payment so you won't have to use your own money to pay the bill. The payment is "conditional" because you or your attorney is responsible for making sure Medicare gets repaid if you get a settlement, judgment, award, or other payment later.

Example: Joan is driving her car when someone in another car hits her. Joan has to go to the hospital. The hospital tries to bill the other driver's insurance company for Joan's health care services. The insurance company disputes who was at fault and won't pay the claim right away. The hospital bills Medicare, and Medicare makes a conditional payment to the hospital for Joan's health care services. When a settlement is reached with the other driver's insurance company, Joan must make sure Medicare gets repaid for the conditional payment.

Example: Bob has a heart attack. Medicare pays for Bob's medical care for his heart attack and his recovery. Bob later learns that one of his prescription medications may have triggered his heart attack. He's part of a class action lawsuit against the company that makes the medication, and he gets a settlement. Bob must make sure that Medicare gets repaid for any conditional payments it made for him that are related to his settlement.

Medicare & no-fault insurance or liability insurance (continued)

How do I repay Medicare for a conditional payment?

If you or your provider files a no-fault insurance or liability insurance claim and Medicare makes a conditional payment, you or your representative should report the claim and payment by calling the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627.

The Benefits Coordination & Recovery Center will gather information about any conditional payments Medicare made related to your no-fault insurance or liability insurance claim. If you get a settlement, judgment, award, or other payment, you or your representative should call the Benefits Coordination & Recovery Center. It will calculate the final repayment amount (if any) on your recovery case and send you a letter requesting repayment.

Where can I get more information?

If you have questions about a no-fault insurance or liability insurance claim, call the insurance company. If you have questions about who pays first, call the Benefits Coordination & Recovery Center.

Medicare & workers' compensation

Workers' compensation is a law or plan requiring employers to give benefits to employees who get sick or injured on the job. Workers' compensation plans cover most employees. To find out if you're covered, talk to your employer, or contact your state workers' compensation division or department.

If you think you have a work-related illness or injury, tell your employer, and file a workers' compensation claim.

You or your lawyer also need to call the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627 as soon as you file your workers' compensation claim. TTY users can call 1-855-797-2627.

I have Medicare, and I filed a workers' compensation claim. Who pays first?

If you have Medicare and get injured on the job, workers' compensation pays first on health care items or services you got because of your work-related illness or injury. There can be a delay between when a doctor or other provider bills for a work-related illness or injury and when the state workers' compensation insurance decides if they should pay the bill. Medicare can't pay for items or services that workers' compensation will pay for promptly. Generally, these include items or services that workers' compensation pays within 120 days of the date you received the service or the date of your inpatient hospital discharge (if applicable), whichever is earlier.

Medicare & workers' compensation (continued)

Medicare may make a conditional payment if the workers' compensation insurance company denies payment for your medical bills for 120 days or more, pending a review of your claim.

Note: This isn't the same situation as when your workers' compensation case has been settled and you're using funds from your Workers' Compensation Medicare Set-aside Arrangement to pay for your medical care. See the next 2 pages for more information.

Example: Tom was injured at work. He filed a workers' compensation claim. His doctor billed the state workers' compensation agency for payment, but she didn't get paid within 120 days, so she billed Medicare for a conditional payment. Medicare made a conditional payment to Tom's doctor for Tom's health care services. If Tom eventually gets a settlement, judgment, award, or other payment from the state workers' compensation agency, it's Tom's responsibility to make sure Medicare gets repaid for the conditional payment.

What if workers' compensation denies payment?

If workers' compensation insurance denies payment, and you give Medicare proof of the claim's denial, Medicare will pay for Medicare-covered items and services as appropriate.

Example: Mike was injured at work. He filed a workers' compensation claim. The workers' compensation agency denied payment for Mike's medical bills. Mike's doctor billed Medicare and sent Medicare a copy of the workers' compensation denial along with the bill. Medicare will pay Mike's doctor for the Medicare-covered items and services Mike got as part of his treatment. Mike must pay for anything Medicare doesn't cover.

Can workers' compensation decide to pay only part of my entire bill?

In some cases, workers' compensation insurance may not pay your entire bill. If you had an injury or illness before you started your job (called a "pre-existing condition"), and the job made it worse, workers' compensation may not pay your whole bill because the job didn't cause the original problem. In this case, workers' compensation insurance may agree to pay only a part of your doctor or hospital bills. If Medicare covers the treatment for your pre-existing condition, then Medicare may pay its share for part of the doctor or hospital bills that workers' compensation doesn't cover.

Medicare & workers' compensation (continued)

How do I make sure that Medicare gets repaid for the conditional payment?

If you or your provider files a workers' compensation claim and Medicare makes a conditional payment, you or your lawyer should report the claim and payment by calling the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627.

The Benefits Coordination & Recovery Center will gather information about any conditional payments Medicare made related to your workers' compensation claim. If you get a settlement, judgment, award, or other payment, you or your lawyer should call the Benefits Coordination & Recovery Center. It will calculate the final repayment amount (if any) on your case and send you a letter requesting repayment. If your pending workers' compensation claim is eventually abandoned or dismissed, you or your lawyer should contact the Benefits Coordination & Recovery Center with that information.

My worker's compensation claim is getting ready to settle. When and why would I need a Workers' Compensation Medicare Set-aside Arrangement?

If you settle your workers' compensation claim, you can volunteer to put some of the settlement money in a Worker's Compensation Medicare Set-aside Arrangement, to pay for future medical care related to your work injury or illness. In many cases, before reaching a settlement, the workers' compensation agency will ask Medicare to review certain medical documentation and approve an amount that can be put in a Workers' Compensation Medicare Set-aside Arrangement to pay for future medical care. You must use any funds in your arrangement to pay for related medical care before Medicare will begin paying for related care.

For more information about Workers' Compensation Medicare Set-aside Arrangements, visit [go.cms.gov/wcmsa](https://www.go.cms.gov/wcmsa).

Medicare & workers' compensation (continued)

What if I have a Medicare-approved Workers' Compensation Medicare Set-aside Arrangement amount? How am I allowed to use the money if I manage the account myself?

Keep these guidelines in mind if you manage your Workers' Compensation Medicare Set-aside Arrangement account:

- You must only use money from your arrangement to pay for future medical expenses, including prescription drugs related to your work injury or illness that otherwise would've been paid by Original Medicare.
- You should use funds from the arrangement to pay for future medical expenses, including prescription drugs, if you're enrolled in a Medicare Advantage Plan (Part C). Private companies contract with Medicare to offer these health plans that provide all Part A and Part B benefits (and most plans also offer prescription drug coverage). Medicare Advantage Plans include:
 - Health Maintenance Organizations
 - Preferred Provider Organizations
 - Private Fee-for-Service Plans
 - Special Needs Plans
 - Medicare Medical Savings Account Plans

If you're enrolled in a Medicare Advantage Plan, the plan (rather than Original Medicare) will cover most of your Medicare services.

- You can't use money from your arrangement to pay for any other work-related injury or illness, or for any medical items or services that Medicare doesn't cover (like dental services).
- You must spend all of your money from the arrangement on appropriate related medical expenses before Medicare will pay for any Medicare-covered medical expenses related to your workers' compensation claim.
- Before using any of the funds from your arrangement, you should become familiar with the types of services Medicare covers by visiting [Medicare.gov](https://www.Medicare.gov) or calling 1-800-MEDICARE (1-800-633-4227). TTY users can call 1-877-486-2048.
- You should keep detailed records of your workers' compensation-related medical expenses, including prescription drug expenses. These records should show what items and services you got and how much money you spent on your work-related injury or illness. You'll need these records to prove you used the money from your arrangement to pay your workers' compensation-related medical expenses.

To find out how to manage (self-administer) your Workers' Compensation Medicare Set-aside Arrangement, visit [go.cms.gov/WCMSASelfAdm](https://www.go.cms.gov/WCMSASelfAdm).

Medicare & Veterans' benefits

I have Medicare and Veterans' benefits. Who pays first?

If you have (or can get) both Medicare and Veterans' benefits, you can get treatment under either program. However, Medicare is never the secondary payer after the Department of Veterans Affairs (VA). Each time you get health care or see a doctor, you must choose which benefits to use. Medicare can't pay for the same service that your Veterans' benefits covered, and your Veterans' benefits can't pay for the same service that Medicare covered.

Note: For the VA to pay for services, you must go to a VA facility or have the VA authorize services in a non-VA facility.

Are there any situations when both Medicare and the VA may pay?

Yes. If the VA authorizes services in a non-VA hospital, but didn't authorize all of the services you get during your hospital stay, then Medicare may pay for the Medicare-covered services the VA didn't authorize.

Example: Bob is a Veteran. He goes to a non-VA hospital for a surgery the VA authorized. While at the non-VA hospital, Bob gets other non-VA authorized services that the VA won't cover. Some of these services are Medicare-covered services. Medicare may pay for some of Bob's non-VA authorized services. Bob will have to pay for services that neither Medicare nor the VA cover.

If the doctor **accepts** you as a patient and bills the VA for VA-authorized services, the doctor must accept the VA's payment as payment in full. The doctor can't bill you or Medicare for these services.

If your doctor **doesn't accept** the fee-basis ID card, you'll need to file a claim with the VA yourself. The VA will pay the approved amount either to you or to your doctor.

Where can I get more information on Veterans' benefits?

Visit VA.gov, call your local VA office, or call the national VA information number at 1-800-827-1000. TTY users can call 1-800-829-4833.

Medicare & TRICARE

What's TRICARE?

TRICARE is a health care program for active-duty and retired uniformed service members and their families that includes:

- TRICARE Prime
- TRICARE Extra
- TRICARE Standard
- TRICARE For Life (TFL)

TFL provides expanded medical coverage to Medicare-eligible uniformed services retirees 65 or older, to their eligible family members and survivors, and to certain former spouses. You **must** have Medicare Part A (Hospital Insurance) **and** Medicare Part B (Medical Insurance) to get TFL benefits.

Can I have both Medicare and TRICARE?

Some people can have both Medicare and other types of TRICARE, including:

- Dependents of active-duty service members who have Medicare for any reason.
- People under 65 who have Part A because of a disability or End-Stage Renal Disease (ESRD) and who also have Part B.
- People 65 or older who can get Part A and who also sign up for Part B.

I have Medicare and TRICARE. Who pays first?

If you're on active duty, TRICARE pays first for Medicare-covered services. TRICARE will pay the Medicare deductible and coinsurance amounts, and will also pay for any TRICARE-covered services that Medicare doesn't cover. If you're not on active duty, Medicare pays first. TRICARE may pay second if you have TRICARE For Life coverage. You pay the costs of any services Medicare or TRICARE doesn't cover.

Who pays if I get services from a military hospital?

If you get services from a military hospital or any other federal health care provider, TRICARE pays the bills. Medicare usually doesn't pay for services you get from a federal health care provider or other federal agency.

Where can I get more information?

- Visit tricare.mil/tfl.
- Call the health benefits advisor at a military hospital or clinic.
- Call TRICARE For Life at 1-866-773-0404. TTY users can call 1-866-773-0405.

Medicare & the Federal Black Lung Program

I have Medicare and coverage under the Federal Black Lung Program. Who pays first?

For any health care related to black lung disease, the Federal Black Lung Program pays first as long as the program covers the service. Medicare won't pay for doctor or hospital services covered under the Federal Black Lung Program. Your doctor or other health care provider should send all bills for the diagnosis or treatment of black lung disease to:

Federal Black Lung Program
P.O. Box 8302
London, Kentucky 40742-8302

For all other health care **not** related to black lung disease, Medicare pays first, and your doctor or health care provider should send your bills directly to Medicare.

What if the Federal Black Lung Program won't pay my bill?

Ask your doctor or other health care provider to send Medicare the bill. Also ask them to include a copy of the letter from the Federal Black Lung Program that says why it won't pay your bill.

Where can I get more information?

Call 1-800-638-7072 if you have questions about the Federal Black Lung Program. If you have questions about who pays first, call the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627.

Medicare & COBRA

What's COBRA?

COBRA is a federal law that may allow you to temporarily keep employer or union health coverage after the employment ends or after you lose coverage as a dependent of the covered employee. This is called "continuation coverage."

In general, COBRA only applies to employers with 20 or more employees. However, some states require insurance companies covering employers with fewer than 20 employees to let you keep your coverage for a period of time.

Medicare & COBRA (continued)

I have Medicare and COBRA continuation coverage. Who pays first?

If you have Medicare because you're 65 or over or because you have a disability, Medicare pays first.

When you're eligible for or entitled to Medicare due to End-Stage Renal Disease (ESRD), COBRA pays first and Medicare pays second during a coordination period that lasts up to 30 months after you're first eligible for Medicare. After the coordination period ends, Medicare pays first.

Deciding if and when you should elect COBRA coverage can be very complicated. When you lose employer coverage and you have Medicare, you need to be aware of your COBRA election period, your Medicare Part B (Medical Insurance) enrollment period, and your Medigap Open Enrollment Period. Each of these periods may have different deadlines, and those deadlines might overlap. You should be aware that what you decide about one coverage type (COBRA, Part B, and Medigap) might cause you to lose rights under another.

Where can I get more information about COBRA?

- Before you elect COBRA coverage, you can talk with your State Health Insurance Assistance Program (SHIP) about Part B and Medicare Supplement Insurance (Medigap). To get the phone number for your state, visit shiphelp.org, or call 1-800-MEDICARE (1-800-633-4227). TTY users can call 1-877-486-2048.
- Call your employer's benefits administrator for questions about your specific COBRA options.
- If you have questions about Medicare and COBRA, call the Benefits Coordination & Recovery Center toll-free at 1-855-798-2627. TTY users can call 1-855-797-2627.
- If your group health plan coverage was through a private employer (not a government employer), visit the Department of Labor at dol.gov, or call 1-866-444-3272.
- If your group health plan coverage was through a state or local government employer, call the Centers for Medicare & Medicaid Services (CMS) at 1-877-267-2323, extension 61565.
- If your health plan coverage was through the federal government, visit the Office of Personnel Management at opm.gov.

CMS Accessible Communications

The Centers for Medicare & Medicaid Services (CMS) provides free auxiliary aids and services, including information in accessible formats like Braille, large print, data or audio files, relay services and TTY communications. If you request information in an accessible format from CMS, you won't be disadvantaged by any additional time necessary to provide it. This means you'll get extra time to take any action if there's a delay in fulfilling your request.

To request Medicare or Marketplace information in an accessible format you can:

1. Call us:

For Medicare: 1-800-MEDICARE (1-800-633-4227)

TTY: 1-877-486-2048

2. Send us a fax: 1-844-530-3676

3. Send us a letter:

Centers for Medicare & Medicaid Services

Offices of Hearings and Inquiries (OHI)

7500 Security Boulevard, Mail Stop S1-13-25

Baltimore, MD 21244-1850

Attn: Customer Accessibility Resource Staff

Your request should include your name, phone number, type of information you need (if known), and the mailing address where we should send the materials. We may contact you for additional information.

Note: If you're enrolled in a Medicare Advantage Plan or Medicare drug plan, contact your plan to request its information in an accessible format. For Medicaid, contact your State or local Medicaid office.

Nondiscrimination Notice

The Centers for Medicare & Medicaid Services (CMS) doesn't exclude, deny benefits to, or otherwise discriminate against any person on the basis of race, color, national origin, disability, sex, or age in admission to, participation in, or receipt of the services and benefits under any of its programs and activities, whether carried out by CMS directly or through a contractor or any other entity with which CMS arranges to carry out its programs and activities.

You can contact CMS in any of the ways included in this notice if you have any concerns about getting information in a format that you can use.

You may also file a complaint if you think you've been subjected to discrimination in a CMS program or activity, including experiencing issues with getting information in an accessible format from any Medicare Advantage Plan, Medicare drug plan, State or local Medicaid office, or Marketplace Qualified Health Plans. There are three ways to file a complaint with the U.S. Department of Health and Human Services, Office for Civil Rights:

1. Online:

hhs.gov/civil-rights/filing-a-complaint/complaint-process/index.html.

2. By phone:

Call 1-800-368-1019. TDD users can call 1-800-537-7697.

3. In writing: Send information about your complaint to:

Office for Civil Rights
U.S. Department of Health and Human Services
200 Independence Avenue, SW
Room 509F, HHH Building
Washington, D.C. 20201

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Centers for Medicare & Medicaid Services

7500 Security Blvd.
Baltimore, Maryland 21244-1850

Official Business
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- Medicare.gov
- 1-800-MEDICARE (1-800-633-4227)
- TTY: 1-877-486-2048

¿ Necesita usted una copia en español?
Llame GRATIS al 1-800-MEDICARE (1-800-633-4227).





RESOLUTION 2019-07

RESOLUTION OF THE HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS TO PROVIDE HEALTH INSURANCE COVERAGE TO EACH ACTIVE BOARD MEMBER AND ONE OF THEIR RESPECTIVE FAMILY MEMBERS, EACH BOARD OF DIRECTOR SHALL CONTRIBUTE 5% OF THE COST OF THE DIRECTOR AND DIRECTOR DEPENDENT HEALTH INSURANCE PREMIUM

WHEREAS, the Hidden Valley Lake Community Services District (District) provides health, dental and vision insurance to its employees and their families; and

WHEREAS, since 2004 the District has pursuant to California Government Code Sections 53200 – 53210 provided health insurance to Active Board Members and their spouses; and

WHEREAS, for budgetary purposes Active Board Members will contribute to the cost of the Director and Director dependent health insurance premium; and

NOW, THEREFORE, BE IT RESOLVED, that the Hidden Valley Lake Community Services District will provide health insurance coverage to each Active Board Member and one of their respective family members (a spouse, domestic partner, or one dependent); and

BE IT FURTHER RESOLVED, that the health insurance provided to Active Board Members and their families by the District shall not exceed the level of insurance benefits provided by the District to its regular full-time employees.

BE IT FURTHER RESOLVED, that each Board Member shall contribute 5% of the cost of the Director and Director dependent health insurance premium beginning with the first pay period containing July 1, 2019. This contribution is not to exceed 5% of their premium and not to exceed their monthly stipend.

PASSED AND ADOPTED on July 16, 2019 by the following vote:

AYES: Directors Mirbegian, Freeman, Lieberman and Herndon

NOES:

ABSTAIN:

ABSENT: Director Graham

A handwritten signature in black ink that reads "Linda Herndon".

Linda Herndon

President of the Board of Directors

ATTEST:

A handwritten signature in blue ink that reads "Kirk Cloyd" followed by the date "8-22-19".

Kirk Cloyd

Secretary to the Board of Directors

