



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

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

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

**1. Opening Greeting**

- a. Call to Order
- b. Roll Call:  
Attending Remote:  
Director Freeman  
17 River Road  
South Deerfield, MA 01373
- c. Pledge of Allegiance
- d. Approval or Amendment of the Agenda

**2. Public Discussion**

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

**3. Discussion and Possible Recommendation: Monthly Financials**

**4. Discussion and Possible Recommendation: Review and Recommend the Approval of the Lead Operator Pay Scale with Job Description**

**5. Discussion and Possible Recommendation: Approval of Directors Compensation Adjustment per Ordinance No. 61**

- 6. Discussion and Possible Recommendation:** Recommend the Transition of Credit Card Service Provider to Five Star Bank
  
- 7. Discussion and Possible Recommendation:** Smith & Newell CPA Communication and Engagement Letter FY 2025-26
  
- 8. Discussion and Possible Recommendation:** Review and Recommend Approval of Bennett Engineering Services' Contract Amendment in the Amount of \$81,941 for the Defensive Space and Ignition Resistant Construction Project
  
- 9. Discussion and Possible Recommendation:** Projects Update
  
- 10. Public Comment**
  
- 11. Committee Member Comment**
  
- 12. Adjourn**

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** N/A

**Meeting:** Finance Committee

**Budgeted Amount:** N/A

**To:** Finance Committee

**Cost Estimate:** N/A

**From:** General Manager

**Funding Source:** N/A

**Written by:** Accounting Supervisor

**Funding Account #:** N/A

**Project Name:** N/A

**Project #:** N/A

### **AGENDA ITEM #: 3**

### **AGENDA ITEM TITLE:** Monthly Financials

**SUMMARY:** The June 2026 monthly financials are being presented to the Finance Committee. The transfer of funds are listed below.

### **BACKGROUND/ANALYSIS:**

#### Cash Transfers

**Transfer:** \$400,000.00

West America Bank Checking to Five Star Bank Checking  
Initial deposit

**Transfer:** \$200,757.13

West America Bank Checking to CA CLASS  
FEMA 4382-112 Tank 9 Retention

**Transfer:** \$109,008.89

West America Bank Checking to CA CLASS  
Sewer Bond Tax Assessment thru 04-30-2026

**Transfer:** \$6,438.75

CA CLASS to West America Bank Checking  
Valley Oaks Development Fees /DCCM

**RECOMMENDATION:** Review and discuss Monthly Financials

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

VENDOR SET: 01 Hidden Valley Lake

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

BANK: ALL

VENDOR CLASS(ES): ALL CLASSES

REPORTING FUND NO#: 120 SEWER ENTERPRISE FUN

SORTED BY FUND

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	22.75
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,115.03
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	3,195.00
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	77.37
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	25,648.10
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	5,180.27
01-1751	USA BLUE BOOK			N		FUND TOTAL FOR VENDOR	445.37
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,231.99
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,185.05
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	293.16
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	959.10
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	481.75
01-2685	LAYNE PAVING & TRUCKING,			N		FUND TOTAL FOR VENDOR	565.32
01-2788	GHD			N		FUND TOTAL FOR VENDOR	17,511.34
01-2792	ADVANCED SECURITY SYSTEMS			N		FUND TOTAL FOR VENDOR	8,031.29
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	1,881.22
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	5,457.50
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,800.00
01-2840	ENVIRONMENTAL SYSTEMS RES			N		FUND TOTAL FOR VENDOR	230.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,103.17
01-2880	JESSICA E DESSEL			N		FUND TOTAL FOR VENDOR	107.25
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	12,769.62
01-2906	KEVIN NESS JEWELERS			N		FUND TOTAL FOR VENDOR	380.57
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	300.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	230.54

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
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	545.38
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	237.86
01-2951	JENFITCH, LLC			N		FUND TOTAL FOR VENDOR	19,713.09
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	5,425.13
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	47.13
01-3051	BARBARA DEMARCO			N		FUND TOTAL FOR VENDOR	112.50
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	259.72
01-3089	CENTRAL VALLEY SALINITY C			N		FUND TOTAL FOR VENDOR	311.25
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	345.08
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,890.00
01-3142	TOTAL ADMINISTRATIVE SERV			N		FUND TOTAL FOR VENDOR	63.46
01-3164	UBEO WEST LLC			N		FUND TOTAL FOR VENDOR	31.52
01-3168	MCKENNA FARRES			N		FUND TOTAL FOR VENDOR	43.50
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	5,270.50
*** FUND TOTALS ***							131,701.38

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	457.29
01-1002	PETTY CASH REIMBURSEMENT			N		FUND TOTAL FOR VENDOR	94.00
01-11	STATE OF CALIFORNIA EDD			N		FUND TOTAL FOR VENDOR	2,133.12
01-111	JAMES DAY CONSTRUCTION, I			N		FUND TOTAL FOR VENDOR	5,267.00
01-122	LAKE COUNTY RECORD BEE			N		FUND TOTAL FOR VENDOR	77.37
01-1705	SPECIAL DISTRICT RISK MAN			N		FUND TOTAL FOR VENDOR	25,648.07
01-1722	US DEPARTMENT OF THE TREA			N		FUND TOTAL FOR VENDOR	5,209.20
01-21	CALIFORNIA PUBLIC EMPLOYE			N		FUND TOTAL FOR VENDOR	7,310.41
01-2111	DATAPROSE, LLC			N		FUND TOTAL FOR VENDOR	1,185.04
01-2283	ARMED FORCE PEST CONTROL,			N		FUND TOTAL FOR VENDOR	102.50
01-2538	HARDESTER'S MARKETS & HAR			N		FUND TOTAL FOR VENDOR	170.51
01-2541	MENDO MILL CLEARLAKE			N		FUND TOTAL FOR VENDOR	88.67
01-2598	VERIZON WIRELESS			N		FUND TOTAL FOR VENDOR	959.09
01-2648	B & G TIRES OF MIDDLETOWN			N		FUND TOTAL FOR VENDOR	481.75
01-2702	PACE SUPPLY CORP			N		FUND TOTAL FOR VENDOR	589.33
01-2749	NAPA AUTO PARTS			N		FUND TOTAL FOR VENDOR	604.42
01-2788	GHD			N		FUND TOTAL FOR VENDOR	13,297.79
01-2792	ADVANCED SECURITY SYSTEMS			N		FUND TOTAL FOR VENDOR	8,031.29
01-2816	ELAN CARDMEMBER SERVICE			N		FUND TOTAL FOR VENDOR	2,072.31
01-2820	ALPHA ANALYTICAL LABORATO			N		FUND TOTAL FOR VENDOR	1,962.00
01-2823	IAN GIBBS			N		FUND TOTAL FOR VENDOR	100.00
01-2825	NATIONWIDE RETIREMENT SOL			N		FUND TOTAL FOR VENDOR	1,800.00
01-2840	ENVIRONMENTAL SYSTEMS RES			N		FUND TOTAL FOR VENDOR	230.00
01-2860	WESTGATE PETROLEUM CO., I			N		FUND TOTAL FOR VENDOR	1,103.15
01-2878	BADGER METER			N		FUND TOTAL FOR VENDOR	2,336.88
01-2880	JESSICA E DESSEL			N		FUND TOTAL FOR VENDOR	107.25
01-2885	RGW GROUNDSKEEPING, LLC			N		FUND TOTAL FOR VENDOR	12,769.62

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
01-2906	KEVIN NESS JEWELERS			N		FUND TOTAL FOR VENDOR	380.57
01-2909	STREAMLINE			N		FUND TOTAL FOR VENDOR	300.00
01-2922	AMAZON CAPITAL SERVICES,			N		FUND TOTAL FOR VENDOR	230.54
01-2945	APPLIED TECHNOLOGY SOLUTI			N		FUND TOTAL FOR VENDOR	545.36
01-2950	AFLAC			N		FUND TOTAL FOR VENDOR	237.86
01-3018	HANNAH DAVIDSON			N		FUND TOTAL FOR VENDOR	5,425.13
01-3027	DONNA MAHONEY			N		FUND TOTAL FOR VENDOR	47.12
01-3051	BARBARA DEMARCO			N		FUND TOTAL FOR VENDOR	112.50
01-3067	BPX PRINTING & GRAPHICS			N		FUND TOTAL FOR VENDOR	249.60
01-3071	BKS LAW FIRM, PC			N		FUND TOTAL FOR VENDOR	2,118.75
01-3076	UBEO WEST, LLC			N		FUND TOTAL FOR VENDOR	259.71
01-3079	PUMPMAN NORCAL			N		FUND TOTAL FOR VENDOR	17,848.01
01-3081	BENNETT ENGINEERING SERVI			N		FUND TOTAL FOR VENDOR	2,098.00
01-3085	WEST YOST & ASSOCIATES, I			N		FUND TOTAL FOR VENDOR	27,095.50
01-3093	LAKE COUNTY WASTE SOLUTIO			N		FUND TOTAL FOR VENDOR	345.07
01-3110	COURTNEY HERNANDEZ			N		FUND TOTAL FOR VENDOR	1,890.00
01-3119	GINNLAW, P.C.			N		FUND TOTAL FOR VENDOR	2,716.00
01-3142	TOTAL ADMINISTRATIVE SERV			N		FUND TOTAL FOR VENDOR	63.46
01-3164	UBEO WEST LLC			N		FUND TOTAL FOR VENDOR	31.51
01-3168	MCKENNA FARRES			N		FUND TOTAL FOR VENDOR	43.50
01-3180	TERRAVERDE ENERGY LLC			N		FUND TOTAL FOR VENDOR	1,953.75
01-3181	TABRIZI INCORPORATED			N		FUND TOTAL FOR VENDOR	9,390.00
01-9	PACIFIC GAS & ELECTRIC CO			N		FUND TOTAL FOR VENDOR	18,273.79
*** FUND TOTALS ***							185,843.79

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
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 \*\*\* REPORT TOTALS \*\*\* 317,545.17 317,545.17  
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\*G / L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 2075	AFLAC	237.86
120 2076	TASC	63.46
120 2088	SURVIVOR BENEFITS - PERS	12.81
120 2090	PERS PAYABLE	3,311.78
120 2091	FIT PAYABLE	3,768.30
120 2092	CIT PAYABLE	1,498.70
120 2093	SOCIAL SECURITY PAYABLE	55.22
120 2094	MEDICARE PAYABLE	650.68
120 2095	S D I PAYABLE	583.35
120 2099	DEFERRED COMP - 457 PLAN	1,800.00
120 5-00-5025	RETIREE HEALTH BENEFITS	1,271.02
120 5-00-5060	GASOLINE, OIL & FUEL	1,103.17
120 5-00-5061	VEHICLE MAINT	515.30
120 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	300.00
120 5-00-5092	POSTAGE & SHIPPING	834.87
120 5-00-5122	ENGINEERING SERVICES	4,213.52
120 5-00-5123	OTHER PROFESSIONAL SERVICES	311.25
120 5-00-5130	PRINTING & PUBLICATION	427.55
120 5-00-5135	NEWSLETTER	112.50
120 5-00-5145	EQUIPMENT RENTAL	291.24
120 5-00-5148	OPERATING SUPPLIES	20,233.70
120 5-00-5150	REPAIR & REPLACE	4,695.51
120 5-00-5155	MAINT BLDG & GROUNDS	12,987.13
120 5-00-5156	CUSTODIAL SERVICES	1,890.00
120 5-00-5157	SECURITY	8,031.29
120 5-00-5191	TELEPHONE	959.10
120 5-00-5192	ELECTRICITY	5,270.50
120 5-00-5193	OTHER UTILITIES	61.67
120 5-00-5194	IT SERVICES	1,122.27
120 5-00-5195	ENV/MONITORING	5,457.50
120 5-00-5315	SAFETY EQUIPMENT	40.78
120 5-00-5545	RECORDING FEES	10.00
120 5-10-5010	SALARIES & WAGES	294.54
120 5-10-5020	EMPLOYEE BENEFITS	8,399.62

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

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
120 5-10-5021	RETIREMENT BENEFITS	1,865.89
120 5-10-5090	OFFICE SUPPLIES	198.73
120 5-10-5170	TRAVEL / MILEAGE	436.73
120 5-10-5175	EDUCATION / SEMINARS	5,862.63
120 5-10-5179	ADM MISC EXPENSES	682.40
120 5-30-5010	SALARIES & WAGES	343.36
120 5-30-5020	EMPLOYEE BENEFITS	10,334.60
120 5-30-5021	RETIREMENT BENEFITS	2,041.51
120 5-30-5090	OFFICE SUPPLIES	77.51
120 5-40-5010	DIRECTORS COMPENSATION	68.17
120 5-40-5020	DIRECTOR BENEFITS	32.98
120 5-40-5030	DIRECTOR HEALTH BENEFITS	5,642.86
120 5-70-7202	DISASTER MITIGATION	13,297.82
	** FUND TOTAL **	131,701.38
130 1052	ACCTS REC WATER USE	457.29
130 2075	AFLAC	237.86
130 2076	TASC	63.46
130 2088	SURVIVOR BENEFITS - PERS	13.23
130 2090	PERS PAYABLE	3,350.37
130 2091	FIT PAYABLE	3,780.75
130 2092	CIT PAYABLE	1,509.27
130 2093	SOCIAL SECURITY PAYABLE	55.26
130 2094	MEDICARE PAYABLE	659.05
130 2095	S D I PAYABLE	590.86
130 2099	DEFERRED COMP - PLAN 457 PAYAB	1,800.00
130 5-00-5025	RETIREE HEALTH BENEFITS	1,271.02
130 5-00-5060	GASOLINE, OIL & FUEL	1,103.15
130 5-00-5061	VEHICLE MAINT	1,119.71
130 5-00-5080	MEMBERSHIP & SUBSCRIPTIONS	300.00
130 5-00-5092	POSTAGE & SHIPPING	834.87
130 5-00-5112	CROSS CONNECTION CONTROL	27,095.50
130 5-00-5121	LEGAL SERVICES	2,118.75
130 5-00-5130	PRINTING & PUBLICATION	427.54
130 5-00-5135	NEWSLETTER	112.50
130 5-00-5145	EQUIPMENT RENTAL	291.22
130 5-00-5148	OPERATING SUPPLIES	57.26
130 5-00-5150	REPAIR & REPLACE	24,814.69
130 5-00-5155	MAINT BLDG & GROUNDS	12,987.12
130 5-00-5156	CUSTODIAL SERVICES	1,890.00
130 5-00-5157	SECURITY	8,031.29
130 5-00-5191	TELEPHONE	959.09
130 5-00-5192	ELECTRICITY	18,273.79
130 5-00-5193	OTHER UTILITIES	61.67
130 5-00-5194	IT SERVICES	3,459.10
130 5-00-5195	ENV/MONITORING	1,962.00
130 5-00-5315	SAFETY EQUIPMENT	40.78

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

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
130 5-00-5545	RECORDING FEES	10.00
130 5-10-5010	SALARIES & WAGES	294.46
130 5-10-5020	EMPLOYEE BENEFITS	8,399.61
130 5-10-5021	RETIREMENT BENEFITS	1,865.82
130 5-10-5090	OFFICE SUPPLIES	198.73
130 5-10-5170	TRAVEL / MILEAGE	436.71
130 5-10-5175	EDUCATION / SEMINARS	5,862.63
130 5-10-5179	ADM MISC EXPENSES	682.38
130 5-30-5010	SALARIES & WAGES	351.54
130 5-30-5020	EMPLOYEE BENEFITS	10,334.59
130 5-30-5021	RETIREMENT BENEFITS	2,080.99
130 5-30-5090	OFFICE SUPPLIES	77.51
130 5-40-5010	DIRECTORS COMPENSATION	68.14
130 5-40-5020	DIRECTOR BENEFITS	32.99
130 5-40-5030	DIRECTOR HEALTH BENEFITS	5,642.85
130 5-70-7202	DISASTER MITIGATION	13,297.79
130 5-70-7204	RELIABLE WATER SUPPLY	16,478.60
	** FUND TOTAL **	185,843.79

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 \*\* TOTAL \*\* 317,545.17

NO ERRORS

SELECTION CRITERIA

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

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TRANSACTION SELECTION

REPORTING: PAID ITEMS ,G/L DIST

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 6/01/2026 THRU 6/30/2026	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

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

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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>2,461,445.00</u>	<u>237,967.01</u>	<u>2,513,130.36</u>	<u>( 51,685.36)</u>	<u>102.10</u>
TOTAL REVENUES	<u>2,461,445.00</u>	<u>237,967.01</u>	<u>2,513,130.36</u>	<u>( 51,685.36)</u>	<u>102.10</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	1,279,207.00	72,471.68	1,266,859.15	12,347.85	99.03
ADMINISTRATION	529,659.00	38,270.96	476,554.98	53,104.02	89.97
FIELD	573,773.00	36,696.76	506,370.37	67,402.63	88.25
DIRECTORS	83,806.00	6,634.96	77,210.71	6,595.29	92.13
CAPITAL PROJECTS & EQUIP	<u>690,607.00</u>	<u>13,297.82</u>	<u>297,753.10</u>	<u>392,853.90</u>	<u>43.11</u>
TOTAL EXPENDITURES	<u>3,157,052.00</u>	<u>167,372.18</u>	<u>2,624,748.31</u>	<u>532,303.69</u>	<u>83.14</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 695,607.00)	70,594.83	( 111,617.95)	( 583,989.05)	16.05

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-4020 INSPECTION FEES	500.00	0.00	0.00	500.00	0.00
120-4036 DEVELOPER FEES SEWER	0.00	0.00	12,719.80 (	12,719.80)	0.00
120-4040 LIEN RECORDING FEES	0.00	0.00	0.00	0.00	0.00
120-4045 AVAILABILITY FEES	9,000.00	1,386.00	5,927.40	3,072.60	65.86
120-4050 SALES OF RECLAIMED WATER	245,610.00	41,135.90	177,274.72	68,335.28	72.18
120-4111 COMM SEWER USE	103,204.00	8,994.19	87,289.11	15,914.89	84.58
120-4112 GOV'T SEWER USE	1,200.00	133.90	1,671.84 (	471.84)	139.32
120-4116 SEWER USE CHARGES	2,059,031.00	181,646.46	2,127,635.37 (	68,604.37)	103.33
120-4210 LATE FEE	35,000.00	4,118.56	50,133.38 (	15,133.38)	143.24
120-4300 MISC INCOME	100.00	0.50	3.62	96.38	3.62
120-4310 OTHER INCOME	1,000.00	543.18	10,945.07 (	9,945.07)	1,094.51
120-4320 FEMA/CalOES GRANTS	0.00	0.00	29,916.94 (	29,916.94)	0.00
120-4325 GRANTS	0.00	0.00	0.00	0.00	0.00
120-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
120-4550 INTEREST INCOME	6,800.00	8.32	9,613.11 (	2,813.11)	141.37
120-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
120-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
120-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,461,445.00</b>	<b>237,967.01</b>	<b>2,513,130.36 (</b>	<b>51,685.36)</b>	<b>102.10</b>
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HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
120-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
120-5-00-5024 WORKERS' COMP INSURANCE	35,000.00	0.00	15,588.96	19,411.04	44.54
120-5-00-5025 RETIREE HEALTH BENEFITS	18,028.00	635.51	7,745.72	10,282.28	42.96
120-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
120-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
120-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5060 GASOLINE, OIL & FUEL	28,000.00	1,103.17	11,550.15	16,449.85	41.25
120-5-00-5061 VEHICLE MAINT	15,000.00	515.30	17,857.27 (	2,857.27)	119.05
120-5-00-5062 TAXES & LIC	800.00	0.00	110.88	689.12	13.86
120-5-00-5064 GENERATOR MAINT	21,000.00	0.00	16,970.46	4,029.54	80.81
120-5-00-5074 INSURANCE PROPERTY/LIABILI	151,000.00	0.00	150,052.78	947.22	99.37
120-5-00-5075 BANK FEES	40,000.00	2,890.92	32,144.52	7,855.48	80.36
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	14,000.00	300.00	14,054.00 (	54.00)	100.39
120-5-00-5092 POSTAGE & SHIPPING	13,500.00	834.87	10,021.16	3,478.84	74.23
120-5-00-5110 CONTRACTUAL SERVICES	0.00	0.00	17,498.50 (	17,498.50)	0.00
120-5-00-5121 LEGAL SERVICES	20,000.00	0.00	26,869.93 (	6,869.93)	134.35
120-5-00-5122 ENGINEERING SERVICES	50,000.00	4,213.52	41,072.12	8,927.88	82.14
120-5-00-5123 OTHER PROFESSIONAL SERVICE	38,300.00	387.65	32,320.13	5,979.87	84.39
120-5-00-5125 OPEB	13,000.00	0.00	12,800.00	200.00	98.46
120-5-00-5126 AUDIT SERVICES	8,825.00	0.00	8,825.00	0.00	100.00
120-5-00-5130 PRINTING & PUBLICATION	8,500.00	427.55	8,161.49	338.51	96.02
120-5-00-5135 NEWSLETTER	1,000.00	112.50	450.00	550.00	45.00
120-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
120-5-00-5145 EQUIPMENT RENTAL	5,000.00	291.24	5,496.51 (	496.51)	109.93
120-5-00-5148 OPERATING SUPPLIES	90,000.00	20,233.70	139,201.77 (	49,201.77)	154.67
120-5-00-5150 REPAIR & REPLACE	185,000.00	4,695.51	223,467.39 (	38,467.39)	120.79
120-5-00-5155 MAINT BLDG & GROUNDS	68,820.00	12,987.13	49,543.04	19,276.96	71.99
120-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,890.00	18,305.00	195.00	98.95
120-5-00-5157 SECURITY	9,116.00	8,031.29	31,816.78 (	22,700.78)	349.02
120-5-00-5160 SLUDGE DISPOSAL	25,000.00	0.00	22,254.70	2,745.30	89.02
120-5-00-5165 TERTIARY POND MAINTENANCE	50,000.00	0.00	50,000.00	0.00	100.00
120-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
120-5-00-5191 TELEPHONE	15,000.00	959.10	11,115.51	3,884.49	74.10
120-5-00-5192 ELECTRICITY	170,000.00	5,270.50	134,310.05	35,689.95	79.01
120-5-00-5193 OTHER UTILITIES	3,500.00	61.67	3,442.74	57.26	98.36
120-5-00-5194 IT SERVICES	37,000.00	1,122.27	23,601.95	13,398.05	63.79
120-5-00-5195 ENV/MONITORING	52,000.00	5,457.50	61,114.25 (	9,114.25)	117.53
120-5-00-5198 ANNUAL OPERATING FEES	35,000.00	0.00	32,884.00	2,116.00	93.95
120-5-00-5315 SAFETY EQUIPMENT	4,500.00	40.78	4,094.89	405.11	91.00
120-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5545 RECORDING FEES	300.00	10.00	100.00	200.00	33.33
120-5-00-5580 TRANSFERS OUT	32,018.00	0.00	32,017.50	0.50	100.00
120-5-00-5591 EXPENSES APPLICABLE TO PRI	0.00	0.00	0.00	0.00	0.00
120-5-00-5595 BAD DEBT	0.00	0.00	0.00	0.00	0.00
120-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
120-5-00-5700 OVER / SHORT	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,279,207.00	72,471.68	1,266,859.15	12,347.85	99.03

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-10-5010 SALARIES & WAGES	319,115.00	20,603.96	276,654.75	42,460.25	86.69
120-5-10-5020 EMPLOYEE BENEFITS	117,496.00	8,399.62	104,085.37	13,410.63	88.59
120-5-10-5021 RETIREMENT BENEFITS	75,048.00	2,086.89	69,948.08	5,099.92	93.20
120-5-10-5063 CERTIFICATIONS	500.00	0.00	0.00	500.00	0.00
120-5-10-5090 OFFICE SUPPLIES	5,000.00	198.73	3,852.11	1,147.89	77.04
120-5-10-5170 TRAVEL / MILEAGE	6,000.00	436.73	8,135.88 (	2,135.88)	135.60
120-5-10-5175 EDUCATION / SEMINARS	5,000.00	5,862.63	11,991.30 (	6,991.30)	239.83
120-5-10-5179 ADM MISC EXPENSES	1,500.00	682.40	1,887.49 (	387.49)	125.83
<b>TOTAL ADMINISTRATION</b>	<b>529,659.00</b>	<b>38,270.96</b>	<b>476,554.98</b>	<b>53,104.02</b>	<b>89.97</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-30-5010 SALARIES & WAGES	344,698.00	24,022.14	307,406.26	37,291.74	89.18
120-5-30-5020 EMPLOYEE BENEFITS	138,279.00	10,334.60	117,890.69	20,388.31	85.26
120-5-30-5021 RETIREMENT BENEFITS	74,796.00	2,262.51	70,695.45	4,100.55	94.52
120-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	1,372.37	1,127.63	54.89
120-5-30-5063 CERTIFICATIONS	1,500.00	0.00	842.48	657.52	56.17
120-5-30-5090 OFFICE SUPPLIES	1,000.00	77.51	496.41	503.59	49.64
120-5-30-5170 TRAVEL / MILEAGE	5,000.00	0.00	1,524.16	3,475.84	30.48
120-5-30-5175 EDUCATION / SEMINARS	6,000.00	0.00	6,142.55 (	142.55)	102.38
<b>TOTAL FIELD</b>	<b>573,773.00</b>	<b>36,696.76</b>	<b>506,370.37</b>	<b>67,402.63</b>	<b>88.25</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-40-5010 DIRECTORS COMPENSATION	12,000.00	959.12	10,550.06	1,449.94	87.92
120-5-40-5020 DIRECTOR BENEFITS	230.00	32.98	338.91 (	108.91)	147.35
120-5-40-5030 DIRECTOR HEALTH BENEFITS	60,976.00	5,642.86	66,321.74 (	5,345.74)	108.77
120-5-40-5170 TRAVEL MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
120-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	0.00	5,000.00	0.00
120-5-40-5176 DIRECTOR TRAINING	3,600.00	0.00	0.00	3,600.00	0.00
<b>TOTAL DIRECTORS</b>	<b>83,806.00</b>	<b>6,634.96</b>	<b>77,210.71</b>	<b>6,595.29</b>	<b>92.13</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

120-SEWER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
120-5-70-7201 REGULATORY COMPLIANCE	180,000.00	0.00	138,060.58	41,939.42	76.70
120-5-70-7202 DISASTER MITIGATION	350,000.00	13,297.82	63,741.08	286,258.92	18.21
120-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
120-5-70-7205 RISK MANAGEMENT	160,607.00	0.00	95,951.44	64,655.56	59.74
120-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>690,607.00</b>	<b>13,297.82</b>	<b>297,753.10</b>	<b>392,853.90</b>	<b>43.11</b>
<b>TOTAL EXPENDITURES</b>	<b>3,157,052.00</b>	<b>167,372.18</b>	<b>2,624,748.31</b>	<b>532,303.69</b>	<b>83.14</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 695,607.00)</b>	<b>70,594.83</b>	<b>( 111,617.95)</b>	<b>( 583,989.05)</b>	<b>16.05</b>

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>3,555,530.00</u>	<u>529,053.87</u>	<u>4,067,230.16</u>	<u>( 511,700.16)</u>	<u>114.39</u>
TOTAL REVENUES	<u>3,555,530.00</u>	<u>529,053.87</u>	<u>4,067,230.16</u>	<u>( 511,700.16)</u>	<u>114.39</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	2,428,443.00	109,770.24	1,903,618.64	524,824.36	78.39
ADMINISTRATION	536,359.00	38,270.77	475,712.25	60,646.75	88.69
FIELD	580,273.00	37,310.86	515,874.58	64,398.42	88.90
DIRECTORS	88,206.00	6,634.94	77,211.32	10,994.68	87.54
CAPITAL PROJECTS & EQUIP	<u>6,161,262.95</u>	<u>29,776.39</u>	<u>605,756.93</u>	<u>5,555,506.02</u>	<u>9.83</u>
TOTAL EXPENDITURES	<u>9,794,543.95</u>	<u>221,763.20</u>	<u>3,578,173.72</u>	<u>6,216,370.23</u>	<u>36.53</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 6,239,013.95)	307,290.67	489,056.44	( 6,728,070.39)	7.84-

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-4035 RECONNECT FEE	15,000.00	1,430.00	24,110.00 (	9,110.00)	160.73
130-4036 DEVELOPER FEES WATER	0.00	0.00	12,719.80 (	12,719.80)	0.00
130-4038 COMM WATER METER INSTALL	0.00	0.00	0.00	0.00	0.00
130-4039 WATER CONNECTION FEE	658.00	0.00	130.00	528.00	19.76
130-4040 LIEN RECORDING FEES	1,200.00	0.00	5,365.44 (	4,165.44)	447.12
130-4045 AVAILABILITY FEES	32,000.00	5,544.00	23,709.60	8,290.40	74.09
130-4110 COMM WATER USE	168,824.00	12,639.72	124,407.65	44,416.35	73.69
130-4111 BULK WATER SALES	5,000.00	1,647.08	28,560.81 (	23,560.81)	571.22
130-4112 GOV'T WATER USE	7,400.00	781.67	8,777.54 (	1,377.54)	118.62
130-4115 WATER USE	3,246,608.00	296,615.91	3,237,900.60	8,707.40	99.73
130-4117 WATER OVERAGE FEE	0.00	0.00	0.00	0.00	0.00
130-4210 LATE FEE	65,000.00	6,462.26	79,325.79 (	14,325.79)	122.04
130-4215 RETURNED CHECK FEE	1,000.00	60.00	710.00	290.00	71.00
130-4300 MISC INCOME	100.00	0.50	103.63 (	3.63)	103.63
130-4310 OTHER INCOME	1,500.00	3,043.18	18,033.45 (	16,533.45)	1,202.23
130-4320 FEMA/CalOES GRANTS	0.00	200,757.13	259,620.50 (	259,620.50)	0.00
130-4325 GRANTS	0.00	0.00	149,539.18 (	149,539.18)	0.00
130-4330 HYDRANT METER USE DEPOSIT	3,240.00	0.00	6,480.00 (	3,240.00)	200.00
130-4505 LEASE INCOME	0.00	0.00	0.00	0.00	0.00
130-4550 INTEREST INCOME	8,000.00	72.42	9,986.17 (	1,986.17)	124.83
130-4580 TRANSFER IN	0.00	0.00	77,750.00 (	77,750.00)	0.00
130-4591 INCOME APPLICABLE TO PRIOR YRS	0.00	0.00	0.00	0.00	0.00
130-4955 Gain/Loss	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,555,530.00</b>	<b>529,053.87</b>	<b>4,067,230.16 (</b>	<b>511,700.16)</b>	<b>114.39</b>
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130-WATER ENTERPRISE FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5010 SALARY & WAGES	0.00	0.00	0.00	0.00	0.00
130-5-00-5020 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5021 RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00
130-5-00-5024 WORKERS' COMP INSURANCE	20,000.00	0.00	15,588.96	4,411.04	77.94
130-5-00-5025 RETIREE HEALTH BENEFITS	18,028.00	635.51	7,745.63	10,282.37	42.96
130-5-00-5026 COBRA Health & Dental	0.00	0.00	0.00	0.00	0.00
130-5-00-5040 ELECTION EXPENSE	2,500.00	0.00	0.00	2,500.00	0.00
130-5-00-5050 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5060 GASOLINE, OIL & FUEL	28,000.00	1,103.15	11,549.94	16,450.06	41.25
130-5-00-5061 VEHICLE MAINT	15,000.00	1,119.71	19,454.49 (	4,454.49)	129.70
130-5-00-5062 TAXES & LIC	1,200.00	0.00	110.88	1,089.12	9.24
130-5-00-5064 GENERATOR MAINT	12,000.00	0.00	4,888.51	7,111.49	40.74
130-5-00-5074 INSURANCE PROPERTY/LIABILI	151,000.00	0.00	150,052.77	947.23	99.37
130-5-00-5075 BANK FEES	35,000.00	2,890.88	32,192.27	2,807.73	91.98
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	35,000.00	300.00	32,552.98	2,447.02	93.01
130-5-00-5092 POSTAGE & SHIPPING	13,500.00	834.87	10,021.08	3,478.92	74.23
130-5-00-5110 CONTRACTUAL SERVICES	5,000.00	0.00	17,498.50 (	12,498.50)	349.97
130-5-00-5112 CROSS CONNECTION CONTROL	112,750.00	27,095.50	67,594.55	45,155.45	59.95
130-5-00-5121 LEGAL SERVICES	75,000.00	2,118.75	131,717.73 (	56,717.73)	175.62
130-5-00-5122 ENGINEERING SERVICES	50,000.00	0.00	6,116.56	43,883.44	12.23
130-5-00-5123 OTHER PROFESSIONAL SERVICE	38,300.00	305.60	35,600.13	2,699.87	92.95
130-5-00-5124 WATER RIGHTS	15,000.00	0.00	736.20	14,263.80	4.91
130-5-00-5125 OPEB	13,500.00	0.00	12,800.00	700.00	94.81
130-5-00-5126 AUDIT SERVICES	8,825.00	0.00	8,825.00	0.00	100.00
130-5-00-5130 PRINTING & PUBLICATION	8,500.00	427.54	9,326.48 (	826.48)	109.72
130-5-00-5135 NEWSLETTER	1,200.00	112.50	450.00	750.00	37.50
130-5-00-5142 AMORTIZATION	0.00	0.00	0.00	0.00	0.00
130-5-00-5145 EQUIPMENT RENTAL	6,500.00	291.22	4,598.28	1,901.72	70.74
130-5-00-5148 OPERATING SUPPLIES	20,000.00	57.26	11,098.81	8,901.19	55.49
130-5-00-5150 REPAIR & REPLACE	180,000.00	24,802.91	235,542.30 (	55,542.30)	130.86
130-5-00-5155 MAINT BLDG & GROUNDS	45,000.00	12,987.12	49,524.74 (	4,524.74)	110.05
130-5-00-5156 CUSTODIAL SERVICES	18,500.00	1,890.00	18,305.00	195.00	98.95
130-5-00-5157 SECURITY	9,116.00	8,031.29	31,816.75 (	22,700.75)	349.02
130-5-00-5180 UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
130-5-00-5191 TELEPHONE	15,000.00	959.09	11,115.40	3,884.60	74.10
130-5-00-5192 ELECTRICITY	240,000.00	18,273.79	242,925.13 (	2,925.13)	101.22
130-5-00-5193 OTHER UTILITIES	4,000.00	61.67	3,442.72	557.28	86.07
130-5-00-5194 IT SERVICES	60,820.00	3,459.10	48,833.71	11,986.29	80.29
130-5-00-5195 ENV/MONITORING	25,000.00	1,962.00	24,152.00	848.00	96.61
130-5-00-5198 ANNUAL OPERATING FEES	12,000.00	0.00	9,430.68	2,569.32	78.59
130-5-00-5315 SAFETY EQUIPMENT	5,000.00	40.78	3,229.23	1,770.77	64.58
130-5-00-5505 WATER CONSERVATION	7,500.00	0.00	5,749.53	1,750.47	76.66
130-5-00-5520 HYDRANT DEPOSIT REFUND	3,240.00	0.00	12,960.00 (	9,720.00)	400.00
130-5-00-5522 INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
130-5-00-5545 RECORDING FEES	700.00	10.00	100.00	600.00	14.29
130-5-00-5580 TRANSFERS OUT	1,116,764.00	0.00	610,815.46	505,948.54	54.70
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	5,156.24 (	5,156.24)	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
NON-DEPARTMENTAL  
EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,428,443.00	109,770.24	1,903,618.64	524,824.36	78.39

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 ADMINISTRATION  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-10-5010 SALARIES & WAGES	319,115.00	20,603.89	276,654.72	42,460.28	86.69
130-5-10-5020 EMPLOYEE BENEFITS	117,496.00	8,399.61	104,085.15	13,410.85	88.59
130-5-10-5021 RETIREMENT BENEFITS	75,048.00	2,086.82	69,948.25	5,099.75	93.20
130-5-10-5063 CERTIFICATIONS	200.00	0.00	0.00	200.00	0.00
130-5-10-5090 OFFICE SUPPLIES	5,000.00	198.73	3,976.51	1,023.49	79.53
130-5-10-5170 TRAVEL / MILEAGE	8,000.00	436.71	7,311.32	688.68	91.39
130-5-10-5175 EDUCATION / SEMINARS	10,000.00	5,862.63	11,752.30 (	1,752.30)	117.52
130-5-10-5179 ADM MISC EXPENSES	1,500.00	682.38	1,984.00 (	484.00)	132.27
<b>TOTAL ADMINISTRATION</b>	<b>536,359.00</b>	<b>38,270.77</b>	<b>475,712.25</b>	<b>60,646.75</b>	<b>88.69</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 FIELD  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-30-5010 SALARIES & WAGES	344,698.00	24,596.77	315,706.28	28,991.72	91.59
130-5-30-5020 EMPLOYEE BENEFITS	138,279.00	10,334.59	117,911.49	20,367.51	85.27
130-5-30-5021 RETIREMENT BENEFITS	74,796.00	2,301.99	71,255.62	3,540.38	95.27
130-5-30-5022 CLOTHING ALLOWANCE	2,500.00	0.00	1,372.35	1,127.65	54.89
130-5-30-5063 CERTIFICATIONS	1,000.00	0.00	705.00	295.00	70.50
130-5-30-5090 OFFICE SUPPLIES	1,000.00	77.51	463.39	536.61	46.34
130-5-30-5170 TRAVEL / MILEAGE	8,000.00	0.00	2,130.95	5,869.05	26.64
130-5-30-5175 EDUCATION / SEMINARS	10,000.00	0.00	6,329.50	3,670.50	63.30
<b>TOTAL FIELD</b>	<b>580,273.00</b>	<b>37,310.86</b>	<b>515,874.58</b>	<b>64,398.42</b>	<b>88.90</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 DIRECTORS  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-40-5010 DIRECTORS COMPENSATION	12,000.00	959.10	10,550.57	1,449.43	87.92
130-5-40-5020 DIRECTOR BENEFITS	230.00	32.99	339.18 (	109.18)	147.47
130-5-40-5030 DIRECTOR HEALTH BENEFITS	60,976.00	5,642.85	66,321.57 (	5,345.57)	108.77
130-5-40-5080 MEMBERSHIP & SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00
130-5-40-5170 TRAVEL MILEAGE	5,000.00	0.00	0.00	5,000.00	0.00
130-5-40-5175 EDUCATION / SEMINARS	5,000.00	0.00	0.00	5,000.00	0.00
130-5-40-5176 DIRECTOR TRAINING	5,000.00	0.00	0.00	5,000.00	0.00
<b>TOTAL DIRECTORS</b>	<b>88,206.00</b>	<b>6,634.94</b>	<b>77,211.32</b>	<b>10,994.68</b>	<b>87.54</b>

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

130-WATER ENTERPRISE FUND  
 CAPITAL PROJECTS & EQUIP  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
130-5-70-7012 GENERAL VEHICLES	122,412.95	0.00	122,412.95	0.00	100.00
130-5-70-7201 REGULATORY COMPLIANCE	0.00	0.00	0.00	0.00	0.00
130-5-70-7202 DISASTER MITIGATION	250,000.00	13,297.79	59,243.27	190,756.73	23.70
130-5-70-7203 DISASTER RECOVERY	0.00	0.00	0.00	0.00	0.00
130-5-70-7204 RELIABLE WATER SUPPLY	5,788,850.00	16,478.60	418,337.52	5,370,512.48	7.23
130-5-70-7205 RISK MANAGEMENT	0.00	0.00	5,763.19 (	5,763.19)	0.00
130-5-70-7206 RECORDS RETENTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS &amp; EQUIP</b>	<b>6,161,262.95</b>	<b>29,776.39</b>	<b>605,756.93</b>	<b>5,555,506.02</b>	<b>9.83</b>
<b>TOTAL EXPENDITURES</b>	<b>9,794,543.95</b>	<b>221,763.20</b>	<b>3,578,173.72</b>	<b>6,216,370.23</b>	<b>36.53</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>( 6,239,013.95)</b>	<b>307,290.67</b>	<b>489,056.44</b>	<b>( 6,728,070.39)</b>	<b>7.84-</b>

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

215-RECA REDEMPTION 1995-2  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>389,546.00</u>	<u>101,998.15</u>	<u>283,230.90</u>	<u>106,315.10</u>	<u>72.71</u>
TOTAL REVENUES	389,546.00	101,998.15	283,230.90	106,315.10	72.71
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>295,861.00</u>	<u>601.00</u>	<u>295,026.43</u>	<u>834.57</u>	<u>99.72</u>
TOTAL EXPENDITURES	295,861.00	601.00	295,026.43	834.57	99.72
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	93,685.00	101,397.15	( 11,795.53)	105,480.53	12.59-

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

215-RECA REDEMPTION 1995-2

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-4525 PRO-RATA BOND PAYMENT FEE	3,200.00	0.00	0.00	3,200.00	0.00
215-4530 TAXES, ASSMT & BOND PROCEEDS	284,346.00	101,794.32	253,221.68	31,124.32	89.05
215-4540 DELINQUENT ASSESSMENTS	32,000.00	138.49	8,174.22	23,825.78	25.54
215-4541 DELINQ PENALTY & INTEREST	55,000.00	62.84	4,518.61	50,481.39	8.22
215-4542 DELINQ ASSMT MONTHLY PENALTY	0.00	0.00	0.00	0.00	0.00
215-4550 INTEREST INCOME	15,000.00	2.50	17,316.39 (	2,316.39)	115.44
215-4580 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>389,546.00</b>	<b>101,998.15</b>	<b>283,230.90</b>	<b>106,315.10</b>	<b>72.71</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

215-RECA REDEMPTION 1995-2  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
215-5-00-5075 BANK FEES	0.00	0.00	0.00	0.00	0.00
215-5-00-5123 OTHER PROFESSIONAL SERVICE	11,515.00	601.00	11,422.04	92.96	99.19
215-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
215-5-00-5522 INTEREST ON LONG-TERM DEBT	65,346.00	0.00	64,604.39	741.61	98.87
215-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
215-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
215-5-00-5599 PRINCIPAL PMT	219,000.00	0.00	219,000.00	0.00	100.00
215-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>295,861.00</b>	<b>601.00</b>	<b>295,026.43</b>	<b>834.57</b>	<b>99.72</b>
<b>TOTAL EXPENDITURES</b>	<b>295,861.00</b>	<b>601.00</b>	<b>295,026.43</b>	<b>834.57</b>	<b>99.72</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>93,685.00</b>	<b>101,397.15</b>	<b>( 11,795.53)</b>	<b>105,480.53</b>	<b>12.59-</b>

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

218-CIEDEB REDEMPTION FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>167,088.00</u>	<u>0.00</u>	<u>166,514.62</u>	<u>573.38</u>	<u>99.66</u>
TOTAL REVENUES	<u>167,088.00</u>	<u>0.00</u>	<u>166,514.62</u>	<u>573.38</u>	<u>99.66</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>167,088.00</u>	<u>0.00</u>	<u>168,976.45</u>	<u>( 1,888.45)</u>	<u>101.13</u>
TOTAL EXPENDITURES	<u>167,088.00</u>	<u>0.00</u>	<u>168,976.45</u>	<u>( 1,888.45)</u>	<u>101.13</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 2,461.83)	2,461.83	0.00

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

218-CIEDB REDEMPTION FUND  
 REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-4030 WATER CAPACITY FEES	9,137.00	0.00	0.00	9,137.00	0.00
218-4115 WATER USE CIEDB	0.00	0.00	0.00	0.00	0.00
218-4550 INTEREST INCOME	12,000.00	0.00	6,675.17	5,324.83	55.63
218-4580 TRANSFERS IN	145,951.00	0.00	159,839.45 (	13,888.45)	109.52
218-4596 USER/NEW DEVELOPMT PORTION	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>167,088.00</b>	<b>0.00</b>	<b>166,514.62</b>	<b>573.38</b>	<b>99.66</b>
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

218-CIEDB REDEMPTION FUND  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
218-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
218-5-00-5522 INTEREST ON LONG-TERM DEBT	33,065.00	0.00	35,334.06 (	2,269.06)	106.86
218-5-00-5560 BAD DEBT	0.00	0.00	0.00	0.00	0.00
218-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
218-5-00-5595 CIEDB LOAN ANNUAL FEE	3,425.00	0.00	3,046.04	378.96	88.94
218-5-00-5599 PRINCIPAL PMT	130,598.00	0.00	130,596.35	1.65	100.00
218-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>167,088.00</b>	<b>0.00</b>	<b>168,976.45 (</b>	<b>1,888.45)</b>	<b>101.13</b>
<b>TOTAL EXPENDITURES</b>	<b>167,088.00</b>	<b>0.00</b>	<b>168,976.45 (</b>	<b>1,888.45)</b>	<b>101.13</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	( 2,461.83)	2,461.83	0.00
	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

219-USDA SOLAR LOAN  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>32,018.00</u>	<u>0.00</u>	<u>32,636.61</u>	( <u>618.61</u> )	<u>101.93</u>
TOTAL REVENUES	<u>32,018.00</u>	<u>0.00</u>	<u>32,636.61</u>	( <u>618.61</u> )	<u>101.93</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>32,018.00</u>	<u>0.00</u>	<u>32,017.50</u>	<u>0.50</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>32,018.00</u>	<u>0.00</u>	<u>32,017.50</u>	<u>0.50</u>	<u>100.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	619.11	( 619.11)	0.00

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JUNE 30TH, 2026

219-USDA SOLAR LOAN  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-4300 MISC INCOME	0.00	0.00	0.00	0.00	0.00
219-4550 INTEREST INCOME	200.00	0.00	619.11 (	419.11)	309.56
219-4580 TRANSFERS IN	31,818.00	0.00	32,017.50 (	199.50)	100.63
TOTAL REVENUES	32,018.00	0.00	32,636.61 (	618.61)	101.93
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

219-USDA SOLAR LOAN  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
219-5-00-5092 POSTAGE & SHIPPING	0.00	0.00	0.00	0.00	0.00
219-5-00-5522 INTEREST ON LONG-TERM DEBT	12,518.00	0.00	12,517.50	0.50	100.00
219-5-00-5523 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
219-5-00-5580 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
219-5-00-5599 PRINCIPAL PMT	19,500.00	0.00	19,500.00	0.00	100.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>32,018.00</b>	<b>0.00</b>	<b>32,017.50</b>	<b>0.50</b>	<b>100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>32,018.00</b>	<b>0.00</b>	<b>32,017.50</b>	<b>0.50</b>	<b>100.00</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>619.11 (</b>	<b>619.11)</b>	<b>0.00</b>

\*\*\* END OF REPORT \*\*\*

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

223-WATER BOND 2023A  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ALL REVENUE	<u>325,825.00</u>	<u>0.00</u>	<u>301,597.22</u>	<u>24,227.78</u>	<u>92.56</u>
TOTAL REVENUES	<u>325,825.00</u>	<u>0.00</u>	<u>301,597.22</u>	<u>24,227.78</u>	<u>92.56</u>
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL	<u>277,275.00</u>	<u>0.00</u>	<u>982,945.00</u>	<u>( 705,670.00)</u>	<u>354.50</u>
TOTAL EXPENDITURES	<u>277,275.00</u>	<u>0.00</u>	<u>982,945.00</u>	<u>( 705,670.00)</u>	<u>354.50</u>
REVENUES OVER/(UNDER) EXPENDITURES	48,550.00	0.00	( 681,347.78)	729,897.78	1,403.39-

HIDDEN VALLEY LAKE CSD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JUNE 30TH, 2026

223-WATER BOND 2023A  
REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-4525 PRO-RATA BOND PAYMENT FEE	0.00	0.00	0.00	0.00	0.00
223-4550 INTEREST INCOME	50,000.00	0.00	19,522.22	30,477.78	39.04
223-4580 TRANSFER IN	275,825.00	0.00	282,075.00 (	6,250.00)	102.27
TOTAL REVENUES	325,825.00	0.00	301,597.22	24,227.78	92.56
	=====	=====	=====	=====	=====

HIDDEN VALLEY LAKE CSD  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2026

223-WATER BOND 2023A  
 NON-DEPARTMENTAL  
 EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
223-5-00-5075 BANK FEES	1,450.00	0.00	0.00	1,450.00	0.00
223-5-00-5123 OTHER PROFESSIONAL SERVICE	0.00	0.00	6,250.00 (	6,250.00)	0.00
223-5-00-5125 BOND PREMIUM	0.00	0.00	0.00	0.00	0.00
223-5-00-5522 INTEREST ON LONG-TERM DEBT	250,825.00	0.00	250,825.00	0.00	100.00
223-5-00-5580 TRANSFER OUT	0.00	0.00	700,870.00 (	700,870.00)	0.00
223-5-00-5590 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
223-5-00-5599 PRINCIPAL PMT	25,000.00	0.00	25,000.00	0.00	100.00
223-5-00-5600 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NON-DEPARTMENTAL</b>	<b>277,275.00</b>	<b>0.00</b>	<b>982,945.00 (</b>	<b>705,670.00)</b>	<b>354.50</b>
<b>TOTAL EXPENDITURES</b>	<b>277,275.00</b>	<b>0.00</b>	<b>982,945.00 (</b>	<b>705,670.00)</b>	<b>354.50</b>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	48,550.00	0.00 (	681,347.78)	729,897.78	1,403.39-
	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*



**Hidden Valley Lake Community Services District**  
**Financial Activity, Cash and Investment Summary**  
**As of June 30, 2026**  
 (Rounded and Unaudited)

Operating Checking	LAIF	Bond Trustee Sewer	Bond Trustee Water	California CLASS	Total All Cash/Investment Accounts
West America Five Star Bank 1010	State Treasurer 1133	US Bank 1200	US Bank 1212	CA CLASS 1139	

**Financial Activity of Cash/Investment Accounts in General Ledger [1]**

<b>Beginning Balances</b>	\$ 903,075	\$ 195,923	\$ 162,485	\$ 2,918	\$ 8,264,041	\$ 9,528,442
<b>Cash Receipts</b>						
Utility Billing Deposits	\$ 810,170	\$ -	\$ -	\$ -	\$ -	
Electronic Fund Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Deposits	\$ 48	\$ -	\$ 424	\$ 8	\$ 18,886	
<b>Total Cash Receipts</b>	<b>\$ 810,218</b>	<b>\$ -</b>	<b>\$ 162,909</b>	<b>\$ 2,926</b>	<b>\$ 8,282,926</b>	
<b>Cash Disbursements</b>						
Accounts Payable Checks issued	\$ 284,151	\$ -	\$ -	\$ -	\$ -	
Electronic Fund/Bank Draft Disbursements	\$ 35,250	\$ -	\$ -	\$ -	\$ -	
Payroll Checks issued - net	\$ 66,163	\$ -	\$ -	\$ -	\$ -	
Bank Fees	\$ 5,782	\$ -	\$ -	\$ -	\$ -	
Other Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Disbursements</b>	<b>\$ 391,345</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Transfers Between Accounts</b>						
Transfers In	\$ 6,439	\$ -	\$ -	\$ -	\$ 311,524	
Transfers Out	\$ 311,524	\$ -	\$ -	\$ -	\$ 6,439	
<b>Total Transfers Between Accounts</b>	<b>\$ 317,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317,963</b>	
<b>Ending Balances in General Ledger</b>	<b>\$ 1,016,862</b>	<b>\$ 195,923</b>	<b>\$ 162,909</b>	<b>\$ 2,926</b>	<b>\$ 8,588,012</b>	<b>\$ 9,966,632</b>
<b>Financial Institution Ending Balances</b>	<b>\$ 1,071,540</b>	<b>\$ 195,923</b>	<b>\$ 162,909</b>	<b>\$ 2,926</b>	<b>\$ 8,588,012</b>	<b>\$ 10,021,311</b>

**Ending Balances General Ledger Distribution by District Funds [2]**

<b>100</b> Operating	-	-	-	-	-	-
<b>120</b> Wastewater Operating	238,867	-	-	-	100,925	339,791
<b>130</b> Water Operating	780,510	-	-	-	184,019	964,529
<b>215</b> 2016 Sewer Refinancing Bond	(2,515)	-	162,909	-	557,165	717,560
<b>218</b> 2002 CIEDB Loan	-	-	-	-	104,391	104,391
<b>219</b> 2012 USDA Solar COP	-	1,000	-	-	9,209	10,209
<b>223</b> 2023 Water Revenue Bond	-	-	-	2,926	-	2,926
<b>313</b> Wastewater Operating Reserve	-	-	-	-	260,840	260,840
<b>314</b> Wastewater CIP	-	-	-	-	552,500	552,500
<b>319</b> 2012 USDA Solar COP Reserve	-	-	-	-	33,134	33,134
<b>320</b> Water CIP	-	-	-	-	6,595,532	6,595,532
<b>325</b> Water Operating Reserve	-	-	-	-	190,297	190,297
<b>350</b> 2002 CIEDB Loan Reserve	-	194,923	-	-	-	194,923
<b>Total Ending Balances in General Ledger</b>	<b>\$ 1,016,862</b>	<b>\$ 195,923</b>	<b>\$ 162,909</b>	<b>\$ 2,926</b>	<b>\$ 8,588,012</b>	<b>\$ 9,966,633</b>

[1] Cash balances are consolidated by District fund and reconciled to the respective financial institution statements. Accounts include operating funds at Westamerica Bank, the Local Agency Investment Fund (LAIF) managed by the State Treasurer, California CLASS, and bond trustee accounts held by U.S. Bank for the 2016 Refunding and 2023 Water Bond.

[2] See Reconciliation Detail Summary for details

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
BANK DRAFT:								
1010	6/12/2026	BANK-DRAFT	001315	AFLAC	237.86CR	CLEARED	A	6/15/2026
1010	6/12/2026	BANK-DRAFT	001316	CALIFORNIA PUBLIC EMPLOYEES RE	7,298.09CR	CLEARED	A	6/15/2026
1010	6/12/2026	BANK-DRAFT	001317	NATIONWIDE RETIREMENT SOLUTION	1,800.00CR	CLEARED	A	6/12/2026
1010	6/12/2026	BANK-DRAFT	001318	STATE OF CALIFORNIA EDD	2,080.46CR	CLEARED	A	6/12/2026
1010	6/12/2026	BANK-DRAFT	001319	TOTAL ADMINISTRATIVE SERVICES	63.46CR	CLEARED	A	6/16/2026
1010	6/12/2026	BANK-DRAFT	001320	US DEPARTMENT OF THE TREASURY	5,058.66CR	CLEARED	A	6/12/2026
1010	6/26/2026	BANK-DRAFT	001321	AFLAC	237.86CR	OUTSTND	A	0/00/0000
1010	6/26/2026	BANK-DRAFT	001322	CALIFORNIA PUBLIC EMPLOYEES RE	7,244.31CR	CLEARED	A	6/29/2026
1010	6/26/2026	BANK-DRAFT	001323	NATIONWIDE RETIREMENT SOLUTION	1,800.00CR	CLEARED	A	6/26/2026
1010	6/26/2026	BANK-DRAFT	001324	STATE OF CALIFORNIA EDD	2,167.69CR	CLEARED	A	6/26/2026
1010	6/26/2026	BANK-DRAFT	001325	TOTAL ADMINISTRATIVE SERVICES	63.46CR	CLEARED	A	6/30/2026
1010	6/26/2026	BANK-DRAFT	001326	US DEPARTMENT OF THE TREASURY	5,330.81CR	CLEARED	A	6/26/2026
CHECK:								
1010	6/12/2026	CHECK	004636	ADVANCED SECURITY SYSTEMS SANT	16,062.58CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004637	ALPHA ANALYTICAL LABORATORIES	3,521.75CR	CLEARED	A	6/17/2026
1010	6/12/2026	CHECK	004638	VOID CHECK	0.00	CLEARED	A	6/12/2026
1010	6/12/2026	CHECK	004639	AMAZON CAPITAL SERVICES, INC.	461.08CR	CLEARED	A	6/17/2026
1010	6/12/2026	CHECK	004640	APPLIED TECHNOLOGY SOLUTIONS	1,090.74CR	CLEARED	A	6/29/2026
1010	6/12/2026	CHECK	004641	ARMED FORCE PEST CONTROL, INC.	205.00CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004642	B & G TIRES OF MIDDLETOWN	963.50CR	CLEARED	A	6/30/2026
1010	6/12/2026	CHECK	004643	BADGER METER	2,336.88CR	CLEARED	A	6/18/2026
1010	6/12/2026	CHECK	004644	BENNETT ENGINEERING SERVICES	2,098.00CR	CLEARED	A	6/25/2026
1010	6/12/2026	CHECK	004645	BPX PRINTING & GRAPHICS	249.60CR	CLEARED	A	6/17/2026
1010	6/12/2026	CHECK	004646	CENTRAL VALLEY SALINITY COALIT	311.25CR	CLEARED	A	6/22/2026
1010	6/12/2026	CHECK	004647	COURTNEY HERNANDEZ	2,280.00CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004648	DATAPROSE, LLC	2,370.09CR	CLEARED	A	6/18/2026
1010	6/12/2026	CHECK	004649	DONNA MAHONEY	94.25CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004650	ENVIRONMENTAL SYSTEMS RESEARCH	460.00CR	CLEARED	A	6/22/2026
1010	6/12/2026	CHECK	004651	GHD	26,595.61CR	CLEARED	A	6/18/2026
1010	6/12/2026	CHECK	004652	GINNLAW, P.C.	2,716.00CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004653	HANNAH DAVIDSON	10,850.26CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004654	HARDESTER'S MARKETS & HARDWARE	463.67CR	CLEARED	A	6/17/2026
1010	6/12/2026	CHECK	004655	IAN GIBBS	200.00CR	OUTSTND	A	0/00/0000
1010	6/12/2026	CHECK	004656	JENFITCH, LLC	19,713.09CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004657	LAKE COUNTY WASTE SOLUTIONS, I	123.34CR	CLEARED	A	6/23/2026
1010	6/12/2026	CHECK	004658	LAKE COUNTY WASTE SOLUTIONS, I	566.81CR	CLEARED	A	6/23/2026
1010	6/12/2026	CHECK	004659	LAYNE PAVING & TRUCKING, INC.	282.57CR	CLEARED	A	6/24/2026
1010	6/12/2026	CHECK	004660	MCKENNA FARRES	87.00CR	CLEARED	A	6/15/2026
1010	6/12/2026	CHECK	004661	PUMPMAN NORCAL	17,848.01CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004662	RGW GROUNDSKEEPING, LLC	9,850.00CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004663	SPECIAL DISTRICT RISK MANAGEME	51,296.17CR	CLEARED	A	6/17/2026
1010	6/12/2026	CHECK	004664	STREAMLINE	600.00CR	CLEARED	A	6/22/2026
1010	6/12/2026	CHECK	004665	UBEO WEST LLC	63.03CR	CLEARED	A	6/17/2026

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1010	6/12/2026	CHECK	004666	USA BLUE BOOK	368.47CR	CLEARED	A	6/18/2026
1010	6/12/2026	CHECK	004667	VATES, JOHANNES	47.92CR	CLEARED	A	6/29/2026
1010	6/12/2026	CHECK	004668	WEST YOST & ASSOCIATES, INC.	27,095.50CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004669	WESTGATE PETROLEUM CO., INC.	1,312.49CR	CLEARED	A	6/16/2026
1010	6/12/2026	CHECK	004670	PHILLIPS, HUGH	111.86CR	CLEARED	A	6/23/2026
1010	6/12/2026	CHECK	004671	LAFAVE, GEORGE & DEA	297.51CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004672	ALPHA ANALYTICAL LABORATORIES	3,897.75CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004673	VOID CHECK	0.00	CLEARED	A	6/26/2026
1010	6/26/2026	CHECK	004674	BARBARA DEMARCO	225.00CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004675	BKS LAW FIRM, PC	2,118.75CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004676	COURTNEY HERNANDEZ	1,500.00CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004677	ELAN CARDMEMBER SERVICE	3,953.53CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004678	GHD	4,213.52CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004679	JAMES DAY CONSTRUCTION, INC.	8,462.00CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004680	JESSICA E DESSEL	214.50CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004681	KEVIN NESS JEWELERS	761.14CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004682	LAKE COUNTY RECORD BEE	154.74CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004683	LAYNE PAVING & TRUCKING, INC.	282.75CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004684	MENDO MILL CLEARLAKE	88.67CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004685	NAPA AUTO PARTS	604.42CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004686	PACE SUPPLY CORP	577.55CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004687	PACIFIC GAS & ELECTRIC COMPANY	23,544.29CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004688	PETTY CASH REIMBURSEMENT	116.75CR	CLEARED	A	6/26/2026
1010	6/26/2026	CHECK	004689	RGW GROUNDSKEEPING, LLC	15,689.24CR	CLEARED	A	6/30/2026
1010	6/26/2026	CHECK	004690	TABRIZI INCORPORATED	9,390.00CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004691	TERRAVERDE ENERGY LLC	1,953.75CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004692	UBEO WEST, LLC	519.43CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004693	USA BLUE BOOK	76.90CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004694	VERIZON WIRELESS	1,545.91CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004695	VERIZON WIRELESS	372.28CR	OUTSTND	A	0/00/0000
1010	6/26/2026	CHECK	004696	WESTGATE PETROLEUM CO., INC.	893.83CR	CLEARED	A	6/30/2026
DEPOSIT:								
1010	6/01/2026	DEPOSIT		CREDIT CARD 6/01/2026	8,509.34	CLEARED	C	6/02/2026
1010	6/01/2026	DEPOSIT	000001	CREDIT CARD 6/01/2026	4,103.22	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000002	CREDIT CARD 6/01/2026	531.56	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000003	CREDIT CARD 6/01/2026	1,411.14	CLEARED	C	6/02/2026
1010	6/01/2026	DEPOSIT	000004	CREDIT CARD 6/01/2026	95.65	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000005	CREDIT CARD 6/01/2026	944.18	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000006	CREDIT CARD 6/01/2026	4,505.13	CLEARED	C	6/02/2026
1010	6/01/2026	DEPOSIT	000007	CREDIT CARD 6/01/2026	2,256.57	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000008	CREDIT CARD 6/01/2026	812.67	CLEARED	C	6/03/2026
1010	6/01/2026	DEPOSIT	000009	CREDIT CARD 6/01/2026	798.74	CLEARED	C	6/04/2026
1010	6/01/2026	DEPOSIT	000010	REGULAR DAILY POST 6/01/2026	2,535.71	CLEARED	C	6/02/2026

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	6/02/2026	DEPOSIT		CREDIT CARD 6/02/2026	21,683.29	CLEARED	C	6/03/2026
1010	6/02/2026	DEPOSIT	000001	CREDIT CARD 6/02/2026	1,827.25	CLEARED	C	6/03/2026
1010	6/02/2026	DEPOSIT	000002	CREDIT CARD 6/02/2026	671.62	CLEARED	C	6/03/2026
1010	6/02/2026	DEPOSIT	000003	DAILY PAYMENT POSTING - ADJ	276.02CR	CLEARED	U	6/02/2026
1010	6/02/2026	DEPOSIT	000004	CREDIT CARD 6/02/2026	2,009.21	CLEARED	C	6/05/2026
1010	6/02/2026	DEPOSIT	000005	REGULAR DAILY POST 6/02/2026	549.31	CLEARED	C	6/03/2026
1010	6/02/2026	DEPOSIT	060226	RECONCILE CC	276.02	CLEARED	G	6/02/2026
1010	6/03/2026	DEPOSIT		CREDIT CARD 6/03/2026	5,831.12	CLEARED	C	6/04/2026
1010	6/03/2026	DEPOSIT	000001	CREDIT CARD 6/03/2026	453.34	CLEARED	C	6/04/2026
1010	6/03/2026	DEPOSIT	000002	CREDIT CARD 6/03/2026	81.20	CLEARED	C	6/04/2026
1010	6/03/2026	DEPOSIT	000003	CREDIT CARD 6/03/2026	240.00	CLEARED	C	6/08/2026
1010	6/03/2026	DEPOSIT	000004	REGULAR DAILY POST 6/03/2026	2,980.28	CLEARED	C	6/04/2026
1010	6/04/2026	DEPOSIT		CREDIT CARD 6/04/2026	6,104.66	CLEARED	C	6/05/2026
1010	6/04/2026	DEPOSIT	000001	CREDIT CARD 6/04/2026	462.60	CLEARED	C	6/05/2026
1010	6/04/2026	DEPOSIT	000002	CREDIT CARD 6/04/2026	87.57	CLEARED	C	6/05/2026
1010	6/04/2026	DEPOSIT	000003	CREDIT CARD 6/04/2026	1,822.06	CLEARED	C	6/09/2026
1010	6/04/2026	DEPOSIT	000004	REGULAR DAILY POST 6/04/2026	750.14	CLEARED	C	6/05/2026
1010	6/05/2026	DEPOSIT		CREDIT CARD 6/05/2026	5,167.74	CLEARED	C	6/08/2026
1010	6/05/2026	DEPOSIT	000001	CREDIT CARD 6/05/2026	793.62	CLEARED	C	6/08/2026
1010	6/05/2026	DEPOSIT	000002	CREDIT CARD 6/05/2026	1,616.22	CLEARED	C	6/08/2026
1010	6/05/2026	DEPOSIT	000003	CREDIT CARD 6/05/2026	441.44	CLEARED	C	6/08/2026
1010	6/05/2026	DEPOSIT	000004	CREDIT CARD 6/05/2026	373.27	CLEARED	C	6/10/2026
1010	6/05/2026	DEPOSIT	000005	REGULAR DAILY POST 6/05/2026	174.35	CLEARED	C	6/08/2026
1010	6/08/2026	DEPOSIT		CREDIT CARD 6/08/2026	10,874.59	CLEARED	C	6/09/2026
1010	6/08/2026	DEPOSIT	000001	CREDIT CARD 6/08/2026	2,389.21	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000002	CREDIT CARD 6/08/2026	3,617.65	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000003	CREDIT CARD 6/08/2026	2,685.14	CLEARED	C	6/09/2026
1010	6/08/2026	DEPOSIT	000004	CREDIT CARD 6/08/2026	263.75	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000005	CREDIT CARD 6/08/2026	390.77	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000006	CREDIT CARD 6/08/2026	933.52	CLEARED	C	6/09/2026
1010	6/08/2026	DEPOSIT	000007	CREDIT CARD 6/08/2026	1,990.32	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000008	CREDIT CARD 6/08/2026	80.08	CLEARED	C	6/10/2026
1010	6/08/2026	DEPOSIT	000009	CREDIT CARD 6/08/2026	2,207.53	CLEARED	C	6/11/2026
1010	6/08/2026	DEPOSIT	000010	REGULAR DAILY POST 6/08/2026	6,574.44	CLEARED	C	6/09/2026
1010	6/09/2026	DEPOSIT		CREDIT CARD 6/09/2026	3,858.10	CLEARED	C	6/10/2026
1010	6/09/2026	DEPOSIT	000001	CREDIT CARD 6/09/2026	1,459.58	CLEARED	C	6/10/2026
1010	6/09/2026	DEPOSIT	000002	CREDIT CARD 6/09/2026	1,266.76	CLEARED	C	6/12/2026
1010	6/09/2026	DEPOSIT	000003	REGULAR DAILY POST 6/09/2026	2,736.25	CLEARED	C	6/10/2026
1010	6/10/2026	DEPOSIT		CREDIT CARD 6/10/2026	6,299.93	CLEARED	C	6/11/2026
1010	6/10/2026	DEPOSIT	000001	CREDIT CARD 6/10/2026	5,034.36	CLEARED	C	6/11/2026
1010	6/10/2026	DEPOSIT	000002	CREDIT CARD 6/10/2026	349.94	CLEARED	C	6/11/2026
1010	6/10/2026	DEPOSIT	000003	CREDIT CARD 6/10/2026	15,040.66	CLEARED	C	6/12/2026
1010	6/10/2026	DEPOSIT	000004	CREDIT CARD 6/10/2026	3,901.56	CLEARED	C	6/12/2026
1010	6/10/2026	DEPOSIT	000005	CREDIT CARD 6/10/2026	2,509.51	CLEARED	C	6/15/2026

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
1010	6/10/2026	DEPOSIT	000006	REGULAR DAILY POST 6/10/2026	4,976.46	CLEARED	C	6/11/2026
1010	6/11/2026	DEPOSIT		CREDIT CARD 6/11/2026	1,579.60	CLEARED	C	6/16/2026
1010	6/11/2026	DEPOSIT	000001	REGULAR DAILY POST 6/11/2026	4,274.34	CLEARED	C	6/12/2026
1010	6/12/2026	DEPOSIT		CREDIT CARD 6/12/2026	189.40	CLEARED	C	6/12/2026
1010	6/12/2026	DEPOSIT	000001	CREDIT CARD 6/12/2026	4,992.62	CLEARED	C	6/15/2026
1010	6/12/2026	DEPOSIT	000002	CREDIT CARD 6/12/2026	2,547.73	CLEARED	C	6/15/2026
1010	6/12/2026	DEPOSIT	000003	CREDIT CARD 6/12/2026	74.09	CLEARED	C	6/15/2026
1010	6/12/2026	DEPOSIT	000004	CREDIT CARD 6/12/2026	1,921.30	CLEARED	C	6/17/2026
1010	6/12/2026	DEPOSIT	000005	REGULAR DAILY POST 6/12/2026	40,782.21	CLEARED	C	6/15/2026
1010	6/12/2026	DEPOSIT	061226	COL TAX APPORT THRU 04-30-2026	109,008.89	CLEARED	G	6/15/2026
1010	6/15/2026	DEPOSIT		CREDIT CARD 6/15/2026	5,596.77	CLEARED	C	6/16/2026
1010	6/15/2026	DEPOSIT	000001	CREDIT CARD 6/15/2026	2,447.25	CLEARED	C	6/17/2026
1010	6/15/2026	DEPOSIT	000002	CREDIT CARD 6/15/2026	2,392.81	CLEARED	C	6/17/2026
1010	6/15/2026	DEPOSIT	000003	CREDIT CARD 6/15/2026	1,940.28	CLEARED	C	6/16/2026
1010	6/15/2026	DEPOSIT	000004	CREDIT CARD 6/15/2026	343.40	CLEARED	C	6/17/2026
1010	6/15/2026	DEPOSIT	000005	CREDIT CARD 6/15/2026	770.16	CLEARED	C	6/16/2026
1010	6/15/2026	DEPOSIT	000006	CREDIT CARD 6/15/2026	993.39	CLEARED	C	6/17/2026
1010	6/15/2026	DEPOSIT	000007	CREDIT CARD 6/15/2026	1,701.06	CLEARED	C	6/18/2026
1010	6/15/2026	DEPOSIT	000008	REGULAR DAILY POST 6/15/2026	15,885.69	CLEARED	C	6/16/2026
1010	6/15/2026	DEPOSIT	000009	DRAFT POSTING	27,510.75	CLEARED	U	6/16/2026
1010	6/16/2026	DEPOSIT		CREDIT CARD 6/16/2026	38,254.02	CLEARED	C	6/17/2026
1010	6/16/2026	DEPOSIT	000001	CREDIT CARD 6/16/2026	633.83	CLEARED	C	6/17/2026
1010	6/16/2026	DEPOSIT	000002	CREDIT CARD 6/16/2026	331.83	CLEARED	C	6/17/2026
1010	6/16/2026	DEPOSIT	000003	CREDIT CARD 6/16/2026	1,597.46	CLEARED	C	6/22/2026
1010	6/16/2026	DEPOSIT	000004	REGULAR DAILY POST 6/16/2026	8,546.44	CLEARED	C	6/17/2026
1010	6/16/2026	DEPOSIT	000005	DAILY PAYMENT POSTING - ADJ	66.44CR	CLEARED	U	6/17/2026
1010	6/16/2026	DEPOSIT	000006	DAILY PAYMENT POSTING - ADJ	109.34CR	CLEARED	U	6/18/2026
1010	6/16/2026	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	176.00CR	CLEARED	U	6/16/2026
1010	6/17/2026	DEPOSIT		CREDIT CARD 6/17/2026	7,802.94	CLEARED	C	6/18/2026
1010	6/17/2026	DEPOSIT	000001	CREDIT CARD 6/17/2026	477.40	CLEARED	C	6/18/2026
1010	6/17/2026	DEPOSIT	000002	CREDIT CARD 6/17/2026	436.88	CLEARED	C	6/18/2026
1010	6/17/2026	DEPOSIT	000003	CREDIT CARD 6/17/2026	1,072.61	CLEARED	C	6/18/2026
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1010	6/17/2026	DEPOSIT	000005	REGULAR DAILY POST 6/17/2026	3,889.49	CLEARED	C	6/18/2026
1010	6/18/2026	DEPOSIT		CREDIT CARD 6/18/2026	10,228.71	CLEARED	C	6/22/2026
1010	6/18/2026	DEPOSIT	000001	CREDIT CARD 6/18/2026	3,104.97	CLEARED	C	6/22/2026
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1010	6/18/2026	DEPOSIT	000003	CREDIT CARD 6/18/2026	2,878.23	CLEARED	C	6/24/2026
1010	6/18/2026	DEPOSIT	000004	REGULAR DAILY POST 6/18/2026	5,434.70	CLEARED	C	6/22/2026
1010	6/19/2026	DEPOSIT		CREDIT CARD 6/19/2026	14,684.84	CLEARED	C	6/23/2026
1010	6/19/2026	DEPOSIT	000001	CREDIT CARD 6/19/2026	3,292.67	CLEARED	C	6/23/2026
1010	6/19/2026	DEPOSIT	000002	CREDIT CARD 6/19/2026	2,097.16	CLEARED	C	6/23/2026
1010	6/19/2026	DEPOSIT	000003	CREDIT CARD 6/19/2026	2,887.65	CLEARED	C	6/24/2026
1010	6/19/2026	DEPOSIT	000004	REGULAR DAILY POST 6/19/2026	5,929.10	CLEARED	C	6/22/2026

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
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1010	6/22/2026	DEPOSIT	000001	CREDIT CARD 6/22/2026	18,370.10	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000002	CREDIT CARD 6/22/2026	3,262.68	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000003	CREDIT CARD 6/22/2026	3,096.68	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000004	CREDIT CARD 6/22/2026	1,371.85	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000005	CREDIT CARD 6/22/2026	2,109.63	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000006	CREDIT CARD 6/22/2026	1,009.35	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000007	CREDIT CARD 6/22/2026	2,449.50	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000008	CREDIT CARD 6/22/2026	833.39	CLEARED	C	6/24/2026
1010	6/22/2026	DEPOSIT	000009	REGULAR DAILY POST 6/22/2026	200,757.13	CLEARED	C	6/23/2026
1010	6/22/2026	DEPOSIT	000010	CREDIT CARD 6/22/2026	4,581.93	CLEARED	C	6/25/2026
1010	6/22/2026	DEPOSIT	000011	REGULAR DAILY POST 6/22/2026	14,664.97	CLEARED	C	6/23/2026
1010	6/23/2026	DEPOSIT		CREDIT CARD 6/23/2026	7,902.17	CLEARED	C	6/24/2026
1010	6/23/2026	DEPOSIT	000001	CREDIT CARD 6/23/2026	1,980.01	CLEARED	C	6/24/2026
1010	6/23/2026	DEPOSIT	000002	CREDIT CARD 6/23/2026	4,056.11	CLEARED	C	6/24/2026
1010	6/23/2026	DEPOSIT	000003	CREDIT CARD 6/23/2026	877.03	CLEARED	C	6/24/2026
1010	6/23/2026	DEPOSIT	000004	CREDIT CARD 6/23/2026	661.78	CLEARED	C	6/26/2026
1010	6/23/2026	DEPOSIT	000005	REGULAR DAILY POST 6/23/2026	3,312.45	CLEARED	C	6/24/2026
1010	6/24/2026	DEPOSIT		CREDIT CARD 6/24/2026	4,310.66	CLEARED	C	6/25/2026
1010	6/24/2026	DEPOSIT	000001	CREDIT CARD 6/24/2026	218.88	CLEARED	C	6/25/2026
1010	6/24/2026	DEPOSIT	000002	CREDIT CARD 6/24/2026	383.07	CLEARED	C	6/25/2026
1010	6/24/2026	DEPOSIT	000003	CREDIT CARD 6/24/2026	361.81	CLEARED	C	6/29/2026
1010	6/24/2026	DEPOSIT	000004	REGULAR DAILY POST 6/24/2026	1,103.59	CLEARED	C	6/25/2026
1010	6/25/2026	DEPOSIT		CREDIT CARD 6/25/2026	1,954.41	CLEARED	C	6/26/2026
1010	6/25/2026	DEPOSIT	000001	CREDIT CARD 6/25/2026	993.09	CLEARED	C	6/26/2026
1010	6/25/2026	DEPOSIT	000002	REGULAR DAILY POST 6/25/2026	823.91	CLEARED	C	6/26/2026
1010	6/26/2026	DEPOSIT		CREDIT CARD 6/26/2026	734.01	CLEARED	C	6/29/2026
1010	6/26/2026	DEPOSIT	000001	CREDIT CARD 6/26/2026	682.54	CLEARED	C	6/29/2026
1010	6/26/2026	DEPOSIT	000002	CREDIT CARD 6/26/2026	582.70	CLEARED	C	6/29/2026
1010	6/26/2026	DEPOSIT	000003	CREDIT CARD 6/26/2026	98.69	OUTSTND	C	0/00/0000
1010	6/26/2026	DEPOSIT	000004	REGULAR DAILY POST 6/26/2026	691.34	CLEARED	C	6/29/2026
1010	6/26/2026	DEPOSIT	062626	V.O. DEV FEES APRIL/MAY	3,219.36	CLEARED	G	6/26/2026
1010	6/26/2026	DEPOSIT	062627	V.O. DEV FEES APRIL/MAY	3,219.39	CLEARED	G	6/26/2026
1010	6/29/2026	DEPOSIT		CREDIT CARD 6/29/2026	1,366.54	CLEARED	C	6/30/2026
1010	6/29/2026	DEPOSIT	000001	CREDIT CARD 6/29/2026	703.42	OUTSTND	C	0/00/0000
1010	6/29/2026	DEPOSIT	000002	CREDIT CARD 6/29/2026	682.55	OUTSTND	C	0/00/0000
1010	6/29/2026	DEPOSIT	000003	CREDIT CARD 6/29/2026	412.03	CLEARED	C	6/30/2026
1010	6/29/2026	DEPOSIT	000004	CREDIT CARD 6/29/2026	999.31	OUTSTND	C	0/00/0000
1010	6/29/2026	DEPOSIT	000005	CREDIT CARD 6/29/2026	219.16	CLEARED	C	6/30/2026
1010	6/29/2026	DEPOSIT	000006	CREDIT CARD 6/29/2026	397.04	OUTSTND	C	0/00/0000
1010	6/29/2026	DEPOSIT	000007	CREDIT CARD 6/29/2026	992.96	OUTSTND	C	0/00/0000
1010	6/29/2026	DEPOSIT	000008	REGULAR DAILY POST 6/29/2026	3,783.22	CLEARED	C	6/30/2026
1010	6/30/2026	DEPOSIT		CREDIT CARD 6/30/2026	832.25	OUTSTND	C	0/00/0000
1010	6/30/2026	DEPOSIT	000001	CREDIT CARD 6/30/2026	672.07	OUTSTND	C	0/00/0000

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

CHECK DATE: 6/01/2026 THRU 6/30/2026  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>DEPOSIT:</b>								
1010	6/30/2026	DEPOSIT	000002	CREDIT CARD 6/30/2026	575.10	OUTSTND	C	0/00/0000
1010	6/30/2026	DEPOSIT	000003	REGULAR DAILY POST 6/30/2026	1,872.48	OUTSTND	C	0/00/0000
<b>MISCELLANEOUS:</b>								
1010	6/04/2026	MISC.	003995	VATES, JOHANNES UNPOST	47.92	CLEARED	A	6/04/2026
1010	6/12/2026	MISC.		PAYROLL DIRECT DEPOSIT	32,260.24CR	CLEARED	P	6/12/2026
1010	6/12/2026	MISC.	061226	COL TAX APPORT THRU 04-30-2026	983.00CR	CLEARED	G	6/15/2026
1010	6/22/2026	MISC.	062226	WW AVAIL FEES THRU 04-30-2026	1,317.92CR	CLEARED	G	6/22/2026
1010	6/22/2026	MISC.	062227	WTR AVAIL FEES THRU 04-30-2026	5,310.82CR	CLEARED	G	6/22/2026
1010	6/22/2026	MISC.	062228	V.O. DEV FEES APRIL	2,741.25CR	CLEARED	G	6/22/2026
1010	6/23/2026	MISC.	062226	COL TAX ASSMNT THRU 04-30-2026	101,397.15CR	CLEARED	G	6/22/2026
1010	6/26/2026	MISC.		PAYROLL DIRECT DEPOSIT	33,902.28CR	CLEARED	P	6/26/2026
1010	6/26/2026	MISC.	062626	4382-112 TANK 9 RETENTION	200,757.13CR	CLEARED	G	6/26/2026
1010	6/29/2026	MISC.	062926	1959 Survivor CalPERS PEPRA	759.20CR	CLEARED	G	6/29/2026
1010	6/29/2026	MISC.	062927	1959 Survivor CalPERS MISC	124.80CR	CLEARED	G	6/29/2026
<b>SERVICE CHARGE:</b>								
1010	6/03/2026	SERV-CHG		MAY CHASE FEES	560.79CR	CLEARED	G	6/03/2026
1010	6/03/2026	SERV-CHG	000001	MAY CHASE FEES	4,732.69CR	CLEARED	G	6/03/2026
1010	6/05/2026	SERV-CHG		MAY AMX FEES	88.57CR	CLEARED	G	6/05/2026
1010	6/15/2026	SERV-CHG		MAY ACCOUNT ANALYSIS FEES	399.75CR	CLEARED	G	6/15/2026
<b>TOTALS FOR ACCOUNT 1010</b>				CHECK	TOTAL:	284,150.73CR		
				DEPOSIT	TOTAL:	816,608.40		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	379,505.87CR		
				SERVICE CHARGE	TOTAL:	5,781.80CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	33,382.66CR		
<b>TOTALS FOR POOLED CASH FUND</b>				CHECK	TOTAL:	284,150.73CR		
				DEPOSIT	TOTAL:	816,608.40		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	379,505.87CR		
				SERVICE CHARGE	TOTAL:	5,781.80CR		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	33,382.66CR		

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** Yes

**Meeting:** Finance Committee

**Budgeted Amount:** N/A

**To:** Finance Committee

**Cost Estimate:** N/A

**From:** General Manager

**Funding Source:** 120/130

**Written by:** General Manager

**Funding Account #:** 5-30-5010

**Project Name:** Lead Operator Pay Scale

**Project #:** N/A

### **AGENDA ITEM #: 4**

**AGENDA ITEM TITLE:** Review and Recommend the Approval of the Lead Operator Pay Scale with Job Description

**SUMMARY:** Review and Recommend the Approval of the Lead Operator Pay Scale with Job Description

**BACKGROUND/ANALYSIS:** The Personnel Committee has reviewed the Lead Operator position on two separate occasions and has completed its evaluation of the role. The position is now being presented to the Finance Committee for review and recommendation regarding the proposed pay scale.

The Lead Operator classification is intended to serve as an intermediate level between Operator II and the Utility Superintendent, filling a critical operational and leadership gap within the District's utility structure. The District has undergone two recommended organizational updates to the Operations Division — first in 2020 to create the Utility Superintendent position, and again in 2025 to establish Lead Operator positions. While there was some discussion of creating separate leads for Wastewater and Water, this recommendation calls for a single Lead Operator position cross-certified and capable of covering both water and wastewater operations (see Certification Requirements).

The reclassification of the Utility Superintendent as a salary-exempt position creates a corresponding need for Lead Operators who can participate in the on-call rotation, serve as the first point of support for on-call staff, and remain eligible for overtime as hourly employees.

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

The Lead Operator will serve as the primary operational contact and support for the Utility Superintendent, taking direction from that position while providing daily guidance and oversight to Operator II staff and lower classifications. Responsibilities include coordinating operations, troubleshooting system issues, and maintaining continuity of service. In the absence of the Utility Superintendent, the Lead Operator will serve as the primary resource for operational decision-making.

To establish an appropriate and competitive pay scale, the District conducted a comparative review of five (5) water and wastewater districts. This review included:

- Salary ranges for comparable positions
- Job descriptions and responsibilities
- Organizational structure and reporting relationships

This analysis confirmed that the Lead Operator position is typically compensated at a level above operator II classifications but below management-level positions.

Staff recommends establishing the Lead Operator pay scale as follows:

The pay scale is gauged to be between the Lead Operator and the Operator II position, and

This structure ensures:

- Provides operational support for the Utility Superintendent
- A meaningful promotional and growth opportunities in the organization
- Clear differentiation from supervisory/management roles
- Competitive alignment with comparable agencies
- Internal wage equity across classifications

**RECOMMENDATION:** Review and Recommend the Approval of the Lead Operator Pay Scale with Job Description

**ATTACHMENTS:** Lead Operator Pay Scale with Job Description - Draft



## Hidden Valley Lake Community Services District

### Lead Operator

This class description is only intended to present a summary of the range of duties and responsibilities associated with the positions. Descriptions **may not include** all duties performed by individuals within the class. In addition, descriptions outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

#### SALARY RANGE

Reports to: Utility Superintendent					
Status: Non Exempt	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
	\$ 41.58	\$43.66	\$ 45.84	\$ 48.13	\$ 50.54

**DEFINITION:**

Under general supervision from the Utility Superintendent, the Lead Operator provides lead direction and work instruction to an assigned crew, troubleshoots and prioritizes maintenance and repair problems; performs the full range of work in support of District water treatment and distribution and/or wastewater collection system installation, inspection, preventive and corrective maintenance and repair activities; ensures safety policies and procedures are adhered to; inspects and performs preventive maintenance, servicing and mechanical repair of stationary pump and lift stations and mobile equipment; serves as the secondary designee to the Utility Superintendent and acts in their absence as directed by the General Manager.

Performs related duties as assigned.

**SUPERVISION RECEIVED/EXERCISED:**

Works under the direct supervision of the Utility Superintendent. Receives general oversight from the General Manager as required.

**CLASS CHARACTERISTICS:**

The Lead Operator performs advanced-level plant operations under limited supervision and coordinates the work activities of utility staff. The position is responsible for ensuring operational efficiency, regulatory compliance, and adherence to established policies and procedures.

Work at this level involves substantial variety and complexity and requires the consistent exercise of independent judgment in selecting appropriate work methods, materials, and operational procedures. Incumbents receive general instructions at the time of assignment and are expected to determine the proper procedures, techniques, and materials necessary to complete assigned tasks. Matters involving

significant deviations from standard practice or unanticipated problems are to be reported to the Utility Superintendent.

Incumbents routinely deliver training and technical guidance to employees in entry- and intermediate-level classifications to ensure compliance with established procedures and standards. Lead Operators assign, review, and guide the work of assigned staff; provide technical instruction and corrective feedback; and actively participate in all phases of plant operations to ensure safe, efficient, and effective facility performance.

Incumbents do not hire, evaluate, or discipline subordinates. Incumbents are expected to advise the Utility Superintendent of staff performance problems observed.

**ESSENTIAL FUNCTIONS:** *(but are not limited to the following)*

**Lead Duties**

- Lead, assign, coordinate, and review the work of utility operations staff engaged in the operation, maintenance, repair, and construction of water treatment and distribution, wastewater collection and treatment, and recycled water systems.
- Provide training, instruction, and technical guidance to assigned personnel; monitor work quality and ensure adherence to established procedures and safety standards.
- Plan and coordinate daily work activities; prioritize assignments; schedule staff, equipment, and materials to ensure timely completion of projects and service requests.
- Coordinate the procurement of materials, supplies, parts, and equipment necessary for the operation and maintenance of District facilities and infrastructure.
- Monitor system performance and regulatory compliance; make operational decisions and adjustments as necessary to maintain safe and efficient operations.
- Maintain and review operational records, logs, and compliance documentation; compile data and prepare draft reports for regulatory agencies for supervisory review and submission.
- Communicate with supervisors, contractors, regulatory agencies, and the public regarding operational activities, service interruptions, and customer concerns; respond to and assist in resolving complaints.
- Respond to emergencies and coordinate field response efforts; participate in on-call rotation and serve as a Disaster Service Worker as required.

**Operational Duties**

- Operate, monitor, maintain, troubleshoot, and repair water treatment and distribution systems, wastewater collection and treatment systems, and recycled water systems.
- Operate and maintain system equipment including pumps, valves, motors, blowers, hydrants, control valves, and dewatering equipment.
- Monitor and interpret gauges, meters, digital displays, laboratory results, and recording devices; make adjustments to ensure compliance with operational and safety standards.
- Collect water, wastewater, and recycled water samples; perform routine laboratory analyses and water quality testing.
- Perform preventative maintenance and minor repairs on mechanical, electrical, and related utility equipment.
- Read and interpret plans, specifications, and system diagrams; estimate material needs and coordinate equipment rental as necessary.

- Perform skilled and semi-skilled manual labor; operate and perform light maintenance on vehicles and heavy equipment including trucks, tractors, and backhoes.
- Conduct inspections of facilities, lift stations, treatment plants, pipelines, and related infrastructure to identify maintenance or safety issues.
- Assist with site cleanup and ensure proper handling and disposal of hazardous materials.
- Work independently or as part of a crew; work overtime, weekends, evenings, and holidays as required.

**PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:**

*The essential functions of this position may require the employee to perform the following physical activities. Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodation.*

A Lead Operator oversees daily operations, ensures safety compliance, and supports team performance. The working conditions are outlined below:

**Physical Conditions:**

- Use the senses of smell to detect odors such as chlorine and hydrogen sulfide; detect temperature variations through touch; and hear frequency differences in pumps and motors, or can accommodate for such sensory requirements,
- Touch-noticing temperature differences,
- Hear frequency differences in pumps and motors or have a means to accommodate such variances,
- Stand, walk, and sit for extended periods; use hands and fingers to manage, feel, or operate tools and controls; reach with hands and arms; climb, balance, stoop, kneel, crouch, and crawl,
- Frequently lift and/or move objects weighing up to 50 pounds,
- Use close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus, or have corrective measures to compensate for vision limitations,
- **Contact lenses are not permitted when working with or near chlorine gas or biological materials.**
- Use taste and smell as indicators of operational or environmental conditions consistent with industry practices.

**Mental Working Conditions:**

**Cognitive Demands**

- Continuous monitoring of systems and processes.
- Analyzing data, identifying irregularities, and troubleshooting issues.
- Making quick, informed decisions under pressure.

**Responsibility Level**

- Supervising operators or team members, as necessary.
- Ensuring safety standards and quality requirements are met.
- Reporting to Utility Supervisor and coordinating across departments.

**Stress Factors**

- Managing emergencies or unexpected equipment failures.
- Emergency situations may require working nights, weekends, or extended hours.

- Accountability for team performance and safety compliance.

### **Skills Required**

- Strong leadership and communication skills.
- Problem-solving and critical thinking.
- Ability to multitask and prioritize effectively.
- Ability to remain calm under pressure.
- High attention to detail.

### **Environmental Factors:**

- Work is performed in both indoor and outdoor environments, including treatment plants, pump stations, confined spaces, trenches, and construction sites.
- Exposure to noise, vibration, mechanical equipment, chemicals (including chlorine), untreated wastewater, biological hazards, fumes, dust, and varying weather conditions.
- Work may involve exposure to hazardous materials and requires the use of personal protective equipment (PPE).
- Position requires participation in an on-call rotation and response to emergencies outside normal working hours.

### **QUALIFICATIONS:**

*The following are minimal qualifications necessary for entry into the classification.*

To perform this job successfully, an individual must be able to perform each duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

- A high school diploma or equivalent is required.
- Computer literacy, including word processing and spreadsheet/database software.
- Knowledge of water, wastewater and recycled water operation, preventative maintenance, and safe work practices.
- Minimum one (1) year experience as a Utility Operator II for HVLCSD or equivalent and five (5) years of experience with the maintenance and operation of water treatment and distribution and/or wastewater collections and treatment is required.
- Knowledge of recycled water distribution and regulations is desired.

### **KNOWLEDGE/SKILLS/ABILITIES:**

*The following are a representative sample of the KSA's necessary to perform essential duties of the position.*

#### **Knowledge of:**

- Practices, tools, equipment and supplies required to maintain and repair water treatment and distribution infrastructure, wastewater collection mains and lift stations.
- The operation, cleaning and preventive maintenance of water treatment and distribution facilities and equipment.
- Basic principles and practices of equipment servicing and repair.
- Tools and equipment required for the work.
- Basic safety practices related to the work, including confined space entry.

- Applicable laws, codes and regulations.
- Computer applications related to the work.
- Basic supervisory principles and practices, including training staff in work procedures.
- Techniques for providing a high level of customer service to the public and District staff, in person and over the telephone.

**Ability to:**

- Perform skilled and semi-skilled work related to the installation, inspection, maintenance and repair of underground water and wastewater infrastructure, including booster pump, and wastewater lift stations.
- Operate, maintain and repair water treatment and distribution facilities and equipment.
- Perform servicing and minor maintenance on a variety of stationery and mobile equipment.
- Respond effectively to emergency situations and troubleshooting such situations.
- Safely using hand and power tools related to the work and driving, and operating trucks and equipment.
- Interpret and explain regulations, policies and procedures.
- Make accurate mathematical calculations.
- Read maps, manuals and specifications.
- Maintain accurate records of work performed.
- Prioritize own work and use independent judgment within procedural guidelines.
- Serve as crew leader and train others in work procedures.
- Establish and maintain effective working relationships with those contacted in the course of the work.

**EDUCATION AND/OR EXPERIENCE, LICENSES/CERTIFICATES:**

- A high school diploma or equivalent is required.
- A class “A” California driver’s license (with tank endorsement) and;
- Minimum of three of the following California Department of Public Health, State Water Resources Control Board certifications or California Water Environment Association certifications:

Required:

1. Water Treatment Grade II
2. Water Distribution Grade II
3. Wastewater Grade II

Must maintain all certifications.

**Must be able to respond to after-hours emergencies within 30 minutes.**

**Other Duties**

Must be available for responding to off-hours emergency situations at all times. This position requires participation in the On-call rotation and will be eligible for On-call pay and overtime compensation policies of the District. The work requires outside exposure to all weather conditions with dust, noise, traffic, and potentially hazardous materials and electrical or heavy equipment.

Perform other related duties as required.

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** N/A

**Meeting:** Finance Committee

**Budgeted Amount:** N/A

**To:** Finance Committee

**Cost Estimate:** N/A

**From:** General Manager

**Funding Source:** N/A

**Written by:** Accounting Supervisor

**Funding Account #:** N/A

**Project Name:** N/A

**Project #:** N/A

### **AGENDA ITEM #: 5**

**AGENDA ITEM TITLE:** Approval of Directors Compensation adjustment per Ordinance No. 61

**SUMMARY:** Ordinance No. 61 Establishing Compensation and Reimbursement of Expenses for Directors was adopted on July 1, 2025.

**BACKGROUND/ANALYSIS:** Directors compensation for the Hidden Valley Lake Community Services District is adjusted each July based on the percentage change in the Consumer Price Index (CPI), up to a maximum of 5%. The Ordinance further stipulates that any resulting increase is to be rounded to the nearest whole dollar. Effective July 2026, the CPI change is 2.2%. Applying this adjustment to the current rate of \$197.99 and following the rounding requirement stated in Section 1 (B), the compensation increases to \$202.00 per meeting attendance or other Board service, not to exceed six (6) days per calendar month.

**RECOMMENDATION:** Discuss and approve the Directors Compensation increase.

**ATTACHMENTS:** Hidden Valley Lake Community Services District Ordinance No. 61

**ORDINANCE NO. 61**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE HIDDEN VALLEY LAKE  
COMMUNITY SERVICES DISTRICT ESTABLISHING COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR DIRECTORS**

WHEREAS, Hidden Valley Lake Community Services District (“District”) may compensate its officials pursuant to the Community Services District Law, Government Code Section 61047 and Water Code Section 20200 *et seq.*; and

WHEREAS, Water Code Section 20201 authorizes the Board of Directors (“Board”) of the District to provide compensation to its members in an amount not to exceed one hundred dollars (\$100) per day for each day’s attendance at meetings of the Board, or for each day’s service rendered as a member of the Board, for not more than a total of ten (10) days in any calendar month; and

WHEREAS, Water Code Section 20202 further provides that the amount of compensation to be received by members of the Board may be increased by an amount equal to 5% for each calendar year following the operative date of the last adjustment of the compensation; and

WHEREAS, Water Code Section 20201 further provides that such compensation and/or increases thereof shall be enacted by the Board only by ordinance adopted following a public hearing; and

WHEREAS, Government Code Section 61047 and Water Code Section 20201.5 also provide that members of the Board may receive their actual and necessary travel and incidental expenses incurred while on official business and that reimbursement for these expenses is subject to Government Code Sections 53232.2 and 53232.3; and

WHEREAS, the Board last set its compensation in Resolution 2011-04 on May 17, 2011, pursuant to Government Code Section 61047; and

WHEREAS, the Board desires to update the policy regarding Director compensation for attendance of meetings as authorized pursuant to Water Code Sections 20200 *et seq.*; and

WHEREAS, in accordance with Water Code Section 20203 and Government Code Section 6066, a public hearing was held on April 15, 2025, at 7:00 p.m., and a notice of said hearing was duly published in the newspaper once a week for two weeks prior to the hearing.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Hidden Valley Lake Community Services District, as follows:

## **SECTION 1. ORDINANCE**

### **(A). Purpose.**

This ordinance is enacted for the purpose of establishing compensation for members of the Hidden Valley Lake Community Services District (“District”) Board of Directors (“Board”) for service rendered in their official capacity as a Director of the District.

### **(B). Compensation.**

The daily compensation for all members of the Board of the District shall be one hundred and ninety-seven dollars and ninety-nine cents (\$197.99) per day for each day’s attendance at meetings, or for each day’s service rendered as a member of the Board.

Beginning in the year 2026, and annually thereafter, the daily compensation shall adjust by the percentage change in the Consumer Price Index (CPI-U for San Francisco) February to February Data, and applied to the first pay date in July, up to five percent (5%), and rounded to the nearest whole dollar, unless a majority of the Board declines to accept the indexed change.

### **(C). Official Service.**

The following activities shall be considered service rendered in an official capacity that is eligible for compensation under this Ordinance:

- 1) Attendance by any Director at a meeting of the District, whether regular, special, or emergency.
- 2) Attendance by any Director at a committee meeting or hearing of the District.
- 3) Attendance at District-related activities if the Director is designated by the Board as the District's primary representative on the Hidden Valley Lake Community Services District Affiliation Listing, which shall be deemed to be approved in advance by Board action.
- 4) Attendance at orientation, educational activities, site visits, trainings, and briefings for Board member(s) organized by District staff.
- 5) Attendance at training programs that Board members must take as required by law (e.g., ethics training and sexual harassment prevention training) located in the State of California or webinars.
- 6) Attendance by any Director in their official capacity at water or wastewater related conferences, seminars, or educational events.
- 7) All other activities must be approved by the Board and compensation specifically authorized in order to be considered service rendered in an official capacity that is eligible for compensation under this Ordinance.

**(D). Written Reports for Days of Service**

As required pursuant to Government Code Section 61047(e)(2)-(5), a Director must timely submit a written report at the Board of Directors' meeting following a day of service or activity for which compensation under this Ordinance is sought.

**(E). Number of Days.**

The number of days for which the Board members may receive compensation shall not exceed six (6) days per calendar month, combined between attendance at meetings of the Board, committee meetings, or other service in their official capacity.

**(F). Expenses Allowed for Reimbursement.**

Expenditures of Directors for travel shall be allowed in general accordance with the following criteria, if satisfactory evidence is provided:

- 1) Registration Fees: A registration or similar fee charged by the organizers of any conference, convention, or meeting.
- 2) Lodging: Amounts equivalent to the cost of a standard single occupancy room at the facility at which the conference or meeting is held, or comparable nearby lodging. In instances where conference hotels are filled, the Director should attempt to secure comparable rates at a nearby hotel. Directors must make reasonable and prudent determinations regarding pre- and post-lodging arrangements for each approved event. Directors must take into consideration the event program schedule, location and travel mode, and other activities related to the Director's duties or purpose at the event.
- 3) Transportation:
  - a. Air Travel: Amounts equivalent to the cost of coach class round-trip airfare from Oakland, San Jose, Sacramento, or San Francisco to an airport reasonably near the destination.
  - b. Rental Cars: The cost of a midsize rental car to and from, or at the destination. In the event a rental car must be utilized, the collision waiver must be added to the rental contract to cover any damage that may occur to the rental car.
  - c. Mileage: Travel to and from the destination using a private automobile at the then applicable IRS mileage rate. When more than one District official travels in the same private automobile, allowance will be made to only the owner or lessor of the vehicle used.
  - d. Tolls and Parking: Tolls, parking, and other similar charges. Parking shall be at "non-valet" and "long-term" rates whenever available.
- 4) Meals: Actual and reasonable costs of meals while traveling, up to the U.S. General Services Administration (GSA) per diem rate. GSA rates are considered on a fiscal year basis, and thus the Board will consider the updated rates when setting the yearly budget. Directors shall exercise discretion in the selection of restaurants and

when incurring costs for meals. No costs for any alcoholic beverages shall be eligible for reimbursement. The maximum daily reimbursement shall also be reduced by the amount associated with the meals that a Director would normally have taken on their personal behalf before departure or after their return.

- 5) Incidental Expenses: Reasonable incidental expenditures related to travel or the conduct of District business in amounts less than \$10 per item without receipt. These include items such as parking at meters, baggage handling, phone charges, tips for services received, and other similar expenses.

If a receipt is lost, the Director shall note this fact on their Director Expense Sheet along with a brief explanation and estimate of the expense. In such cases, copies of credit card statements and/or checking account charges that show the date and amount of the charge and the payee are acceptable substitutes. The General Manager, or designee, shall apply reasonable discretion, as supported by the evidence of the situation, and determine the actual amount to be reimbursed.

**(G). Expenses Not Allowed for Reimbursement.**

- 1) Direct or incremental expenses of family members or guests traveling with a Director, such as the added cost of upgrading a room or rental car to accommodate a non-District traveling companion.
- 2) Expenses unrelated to approved travel or event attendance. Allowable expenses as specified herein are reimbursable only for the time while the approved official activity is occurring, with reasonable allowance for the need to arrive in advance of or depart after a conference or business meeting.
- 3) Expenses occurred in connection with partisan or nonpartisan political activities or events.
- 4) Expenses not submitted for reimbursement with forty-five (45) calendar days of being incurred.
- 5) Where a required written report has not been timely submitted as required by this Ordinance.

**(H). Payment.**

The District shall pay all Board members per day for service rendered in their official capacity as provided pursuant to this Ordinance.

**SECTION 2. PUBLICATION**

This Ordinance shall be published once within thirty (30) calendar days after adoption in a newspaper of general circulation printed, published, and circulated in the District's jurisdiction.

**SECTION 3. EFFECTIVE DATE**

Pursuant to Water Code Section 20204, this Ordinance shall become effective sixty (60) calendar days from the date of its approval, which shall be July 1, 2025.

**SECTION 4. PETITION TO PROTEST**

As required by Water Code Section 20204, if a written petition protesting the adoption of this Ordinance is presented to the Board by July 1, 2025, this Ordinance shall be suspended, and the Board shall reconsider this Ordinance.

**SECTION 5. REPEAL AND AMENDMENT**

This Ordinance supersedes all prior ordinances, resolutions, and policies on Director compensation. This Ordinance may be repealed or amended at any time in the future by a majority vote of the Board of Directors consistent with applicable law.

**SECTION 6. SEVERABILITY**

If any section, subsection, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. This Board declares that it would have adopted this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

**SECTION 7. IMPLEMENTATION**

The General Manager is hereby authorized to develop such forms and procedures as may be necessary to implement this Ordinance.

PASSED AND ADOPTED by the Board of Directors of the Hidden Valley Lake Community Services District on the 1<sup>st</sup> day of July 2025, by the following vote:

**AYES:** (5) Directors Graves, Millerick, Metcalf, Lieberman and Freeman

**NOES:** (0)

**ABSTAIN:** (0)

**ABSENT:** (0)

  
**Jim Freeman, President of the Board**

**ATTEST:**

  
**Penny Cuadras, Secretary to the Board**



# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** N/A

**Meeting:** Finance Committee

**Budgeted Amount:** N/A

**To:** Finance Committee

**Cost Estimate:** N/A

**From:** General Manager

**Funding Source:** N/A

**Written by:** Accounting Supervisor

**Funding Account #:** N/A

**Project Name:** N/A

**Project #:** N/A

### **AGENDA ITEM #: 6**

**AGENDA ITEM TITLE:** Recommend the Transition of Credit Card Service Provider to Five Star Bank

**SUMMARY:** Following the District's recent transition to Five Star Bank for banking services, staff recommends moving credit card services to the same institution to support operational consistency and better integration of financial services.

**BACKGROUND/ANALYSIS:** Under Policy 3022, credit cards may be issued to employees. Since 2008 the District has engaged Elan/West America Bank for credit card services. Interest charges are avoided by paying the full balance each month. Following the recent transition of the District's primary banking services to Five Star Bank, staff recommends moving credit card services to Five Star Bank as well to consolidate financial services and streamline accounting processes. This transition will not change the District's practice of paying balances in full to avoid interest or alter the requirements of Policy 3022. If the Board of Directors approves at the July 15, 2026, meeting, staff will move forward with setting up new credit card services through Five Star Bank. Once established, staff will pay off the balance on the Elan/West America account and officially close it.

**RECOMMENDATION:** Review and discuss transitioning credit card services to Five Star Bank.

**ATTACHMENTS:** Five Star Bank Credit Card Features & Benefits, Policy 3022 Credit Card Use

## ADDITIONAL SERVICES

### Corporate Card/Purchasing Card Features and Benefits.

Our Corporate Card is a secure and convenient payment solution for business expenditures, including travel and entertainment expenses. It is a powerful cash management tool for routine purchases and procurement with advanced controls to help streamline your invoice payment processes.

#### Card benefits include:

- Robust Online Portal: Real-time online card management tool to manage issued cards. Card management options include card issuance/cancellation, limit changes, Merchant Category Code (MCC) restrictions, balance and transaction reporting, and online statements.
- **Multiple Card Types Available**
  - Card-in-hand: Physical cards issued to each card holder for purchases.
  - Ghost Cards: A secure non-plastic card type that can be used to assign a designated card number to a department, function/purpose or vendor name for repetitive subscription payments, card on file payments, online and telephone payments.
  - Virtual Cards: A secure non-plastic card type that secures your account information via a unique one-time use card number for payment to a specified merchant/supplier for a specified amount. Once the virtual card number is used, it expires.
- Complimentary Online Expense Management Application – Available for card transactions, employee personal expenses, and mileage reimbursements. GL mapping and configurable extract files are available to automate the posting of transactions to your financial accounting system.
- Alerts and Control Notifications – Receive real-time card balance and transaction alerts via text and/or email.
- Cash Incentive Rebate Available – A cash rebate option up to 1% is available on qualified purchases. Rebates are automatically credited to your Five Star Bank account the following year in January (as seen on the page below).
- No Annual Fee – No annual fee is assessed
- Interest – Interest will not be charged on purchases when you pay your entire statement balance by the due date each month.
- Mastercard Benefits – Includes comprehensive travel benefits and MasterCoverage® liability protection program.
- Local Underwriting – All credit limits and limit changes are underwritten and approved in-house by Five Star Bank.

**Corporate Card/Purchasing Card Sample Program Disclosure**

**PURCHASING CARD  
ANNUAL REBATE PROGRAM DISCLOSURE**

The terms associated with your **Purchasing Card Annual Rebate Program** are summarized below. All terms and conditions of the Purchasing Card Account Agreement remain in full force and effect.

**PROGRAM SUMMARY**

For the purposes of this disclosure, Five Star Bank may be referred to as “we,” “us,” or “our” and **[Customer Name]** and its Authorized Users may be referred to as “you,” “your,” or “yours.”

**PROGRAM ELIGIBILITY** If you are approved to participate in the Annual Rebate Program, your Account will be automatically enrolled. Your Purchasing Card Account must remain open to future transactions and your Five Star Bank deposit account and over-all Five Star Bank relationship; including but not limited to, deposit accounts, loans, lines of credit, letters of credit, and other Bank services must also be open, active, and maintained in good standing to receive the Rebate. **A Minimum of \$25,000 Qualified Net Purchase Activity is required during the Rebate Period to participate in the Program.**

**REBATE** You can earn a rebate for each \$1.00 of Net Purchases (defined below) posted to your Purchasing Card Account. You are solely responsible for any taxes that may be owed as a result of receiving a Rebate.

**Rebate Tiers** Five Star Bank offers a rebate based on annual Qualified Net Purchase volume as follows:

<b>Qualified Net Purchase Activity</b>	<b>Rebate %</b>
\$25,000 - \$250,000	0.25%
\$250,001 - \$750,000	0.50%
\$750,001 and over	1.00%

**FORFEITURE** If the Purchasing Card Account or your deposit account is closed for any reason, enrollment in the Purchasing Card Annual Rebate Program will be terminated and any accumulated Rebate(s) that have not already been credited to your deposit account will be forfeited. Additionally, you will no longer be eligible to earn or otherwise participate in the Annual Rebate Program.

**REBATE PERIOD** The Rebate Period begins once you are enrolled into the Annual Rebate Program and after your first Purchasing Card transaction. The Rebate Period ends on December 31<sup>st</sup> each year and resumes at the beginning (January 1) of the next year, ending again on December 31<sup>st</sup> of subsequent years.

**QUALIFIED NET PURCHASE ACTIVITY** You will earn a Rebate for each one dollar (\$1.00) of all new retail purchases less credits, returns and adjustments (“Net Purchases”) charged in the Rebate Period made by you using the Purchasing Card.

*Page 1 of 2 (continued)*

The following are not considered **Qualified Net Purchase Activity**:

- Balance Transfers
- Cash advances
- Cashier’s checks
- Money Orders
- Convenience checks
- Gift cards
- Prepaid cards
- ATM cash disbursements
- Purchases of foreign currency
- Returns and Credits
- Disputed charges (pending investigation)
- Unauthorized/Fraudulent transactions
- Fees
- Loan Payments
- Interest charges

**ANNUAL REBATE DISBURSEMENT** Five Star Bank will post your Rebate earnings by the last day of January, following the Rebate Period. Rebates will be posted to your Five Star Bank deposit account based on your Net Purchases from the preceding year. There is no minimum or maximum Rebate you may earn. Rebates earned will be paid in U.S. Dollars and rounded to the nearest cent.

**AMENDMENTS and TERMINATION** Five Star Bank may change or terminate the Program or the amount of the Rebate in its discretion at any time with or without prior notice except where required by law. Five Star Bank also reserves the right, at its sole discretion, to disqualify **[Customer Name]** and its Authorized Users from receiving Rebates and to forfeit any and all Rebates earned but not yet paid for abuse, fraud, or any violations of these terms, the Purchasing Card Account Agreement terms and conditions, or your deposit account agreement terms.

**DISPUTES** If you dispute any aspect with respect to your Purchasing Card Annual Rebate Program, including a dispute regarding the Rebates earned or deposited, you must notify us within sixty (60) days of the date of the Annual Rebate Disbursement, in writing at:

**Five Star Bank**  
**Attn: Credit Card Operations**  
**2240 Douglas Blvd, Suite 100**  
**Roseville, CA 95661**  
[creditcardops@fivestarb.com](mailto:creditcardops@fivestarb.com)  
**Toll Free: (800) 416-6117**

If you do not properly notify us in this timeframe, we will have no obligation to you to adjust any error.

**SIGNATURES**

I (we) hereby affirm that I have reviewed and agree to the above stated Purchasing Card Annual Rebate Program terms. By signing below, I authorize Five Star Bank to issue a rebate based on the terms above on an annual basis.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

## **POLICY 3022 CREDIT CARD USE**

### **3022.1 Policy**

Any employee issued a District credit card will only make purchases that are budgeted, necessary and/or authorized business expenditures, and that are within the approved dollar limits as determined by the General Manager.

The credit card must not be used for the cardholder's personal purchases. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include involuntary termination.

### **3022.2 Administration**

All cardholders are required to sign a purchasing/credit cardholder agreement.

The Cardholder must ensure the security of the card while in their possession.

Upon leaving the District's employ, card holders must immediately return the District-issued card to the Accounting Supervisor and/or the HR Administrator.

If the card is lost or stolen, the Cardholder shall immediately notify the District's Accounting Supervisor and/or the HR Administrator.



## DISTRICT CREDIT CARD USE AGREEMENT FORM

You are empowered as a responsible agent to safeguard District assets. Your signature below is verification that you have read and comply with the responsibilities outlined in Policy 3022.

1. I understand the card is only for District-approved purchases and I agree not to charge personal purchases.
2. Improper use of this card can be considered misappropriation of District funds. This may result in disciplinary action, up to and including termination of employment.
3. If the card is lost or stolen, I will immediately notify the Accounting Supervisor, HR Administrator and/or General Manager.
4. I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
5. The card is issued in my name. I am considered responsible for all charges against the card.
6. All charges will be billed directly to and paid directly by the District.
7. As the card is District property, I understand that I am required to comply with internal control procedures designed to protect District assets and must produce all receipts in a timely manner.
8. I understand the card is not necessarily provided to all employees. Assignment is based on my need to purchase materials for the District and/or to provide for District travel. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement nor reflective of title or position.

I acknowledge that I have received a District-issued credit card # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_  
**Cardholder Signature**

\_\_\_\_\_  
**Approving Manager Signature**

\_\_\_\_\_  
**Cardholder Printed Name**

\_\_\_\_\_  
**Approving Manager Printed Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** Yes

**Meeting:** Board Meeting

**Budgeted Amount:** \$18,180

**To:** Finance Committee

**Cost Estimate:** N/A

**From:** General Manager

**Funding Source:** 120/130

**Written by:** Accounting Supervisor

**Funding Account #:** 5-00-5126

**Project Name:** N/A

**Project #:** N/A

### AGENDA ITEM #: 7

**AGENDA ITEM TITLE:** Smith & Newell CPA Communication and Engagement Letters FY 2025-26

**SUMMARY:** On June 9, 2026 the District received the required communication and engagement letter from the external auditor for fiscal year 2025-26. This documentation outlines the scope of the audit, the responsibilities of both the District and the audit firm, and the timeline for the upcoming financial review process. The receipt of these documents marks the formal commencement of the annual audit cycle, ensuring compliance with governmental accounting standards and transparency requirements.

**BACKGROUND/ANALYSIS:** Staff has now begun the necessary preparations for the auditor's onsite field visit, which is scheduled to take place from September 1 through September 3. We are currently organizing all required documentation and ensuring that all relevant staff are available to assist the auditors, which will help us maintain our commitment to financial transparency and accountability.

**RECOMMENDATION:** Review Smith & Newell CPA, Communication and Engagement letter for fiscal year 2025-26.

**ATTACHMENTS:** Smith & Newell CPA, Communication and Engagement letter for fiscal year 2025-26.

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE DURING PLANNING**

June 9, 2026

To the Board of Directors  
Hidden Valley Lake Community Services District

We are engaged to audit the financial statements of the business-type activities and each major fund of Hidden Valley Lake Community Services District (District) for the year ended June 30, 2026. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards, Government Auditing Standards, and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the District's compliance with those requirements.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the system of internal control of the District. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion & analysis, the District pension plan information, and the District OPEB plan information, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the schedule of expenditures of federal awards and the introductory section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

#### Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

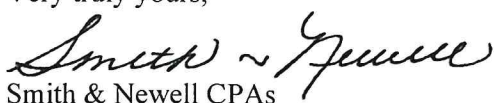
We have identified the following significant risk(s) of material misstatement as part of our auditing planning:

- Improper revenue recognition
- Management override of controls
- Unauthorized payments and inadequate support for disbursements

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

  
Smith & Newell CPAs

**ENGAGEMENT LETTER**

June 9, 2026

To the Board of Directors  
Hidden Valley Lake Community Services District

We are pleased to confirm our understanding of the services we are to provide for Hidden Valley Lake Community Services District for the year ended June 30, 2026.

**Audit Scope and Objectives**

We will audit the financial statements of the business-type activities and each major fund, and the disclosures, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) District pension plan information.
- 3) District OPEB plan information.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Combining fund financial statements.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### 1) Introductory Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to

detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls
- Unauthorized payments of inadequate support for disbursements

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during

the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the date of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

## **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Smith & Newell CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Smith & Newell CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be as stated in our audit contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly


**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

  
Smith & Newell CPAs

RESPONSE:

This letter correctly sets forth the understanding of Hidden Valley Lake Community Services District.

Management signature:  \_\_\_\_\_  
FB16980CA68B4DE...

Title: Accounting Supervisor

Date: 6/9/2026

**ENGAGEMENT LETTER COMPILATION OF  
ANNUAL REPORT OF FINANCIAL TRANSACTIONS**

June 9, 2026

To the Board of Directors  
Hidden Valley Lake Community Services District

We are pleased to confirm our acceptance and understanding of the services we are to provide for Hidden Valley Lake Community Services District (District), for the year ended June 30, 2026.

You have requested that we prepare and compile the Annual Report of Financial Transactions of the District as of June 30, 2026.

**Our Responsibilities**

The objective of our engagement is to:

1. Prepare the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office based on information provided by you and
2. Apply accounting and financial reporting expertise to assist you in the presentation of the Annual Report of Financial Transactions without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Annual Report of Financial Transactions in order for it to be in accordance with the prescribed form of the California State Controller's Office.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care, when preparing the financial information and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Annual Report of Financial Transactions.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair independence.

### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office and assist you in the presentation of the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the prescribed form of the California State Controller's Office as the financial reporting framework to be applied in the preparation of the financial information.
2. The preparation and fair presentation of the Annual Report of Financial Transactions in accordance with the prescribed form of the California State Controller's Office.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Annual Report of Financial Transactions that is free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
  - Access to all information of which you are aware is relevant to the preparation and fair presentation of the Annual Report of Financial Transactions, such as records, documentation, and other matters.
  - Additional information that we may request from you for the purpose of the compilation engagement.
  - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

### **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the Annual Report of Financial Transactions and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of the Annual Report of Financial Transactions, we will not issue a report on such financial information as a result of this engagement.

You agree to include our accountant's compilation report in any document containing the Annual Report of Financial Transactions that indicates that we have performed a compilation on such Annual Report of Financial Transactions and, prior to the inclusion of the report, to obtain our permission to do so.

### **Other Relevant Information**

Norman Newell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it

The documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California State Controller's Office.

Our fee for these services will be as stated in our contract. The contracted fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work

performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or cost, including attorney’s fees, resulting from management’s knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,

*Smith & Newell*  
Smith & Newell CPAs

RESPONSE:

This letter correctly sets forth the understanding of Hidden Valley Lake Community Services District.

Management signature: DocuSigned by:  
*Trish Wilkinson*  
FB18980CA88B4DE... \_\_\_\_\_

Title: Accounting Supervisor

Date: 6/9/2026

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

**Meeting Date:** July 8, 2026

**Budgeted:** Yes

**Meeting:** Finance Committee

**Budgeted Amount:** \$1,010,757

**To:** Finance Committee

**Cost Estimate:** \$81,941

**From:** General Manager

**Funding Source:** 130

**Written by:** Project Manager

**Funding Account #:** 5-70-7208

**Project Name:** Defensive Space and Ignition Resistant Construction Project

**Project #:** 398

### AGENDA ITEM #: 8

**AGENDA ITEM TITLE:** Review and Recommend Approval of Bennett Engineering Services' Contract Amendment in the Amount of \$81,941 for the Defensive Space and Ignition Resistant Construction Project

**SUMMARY:** The engineer consultant for the Defensive Space and Ignition Resistant Construction (DSIRC) project, Bennett Engineering Services, requires additional funds to modify the scope of Phase 2 of the project.

**BACKGROUND/ANALYSIS:** On June 27, 2025, the construction phase (Phase 2) of the DSIRC project was approved. Funding limitations associated with inflation, the increase in the cost of replacing tank 4A, and concerns with the project's initial design have delayed progress and prompted several discussions with Cal OES.

Due to budget constraints and limited federal funds, it was decided that the tank 4A construction portion of the project must be completely removed from the scope. This limited project activities to vegetation removal at the Little Peak tank site, tank site 4, and at wells 2 and 4, as well as the installation of ignition-resistant buildings and associated components around wells 2 and 4. Such scope changes for bidding purposes were accomplished in Bennett Engineering Services' amendment 2 which was fully executed on January 26, 2026.

Since then, staff have expressed concerns about certain components of the project's initial design, which includes both the use of metal materials for the ignition-resistant buildings and the fact that basic electronic components for the building are excluded while the electrical panel is located outside of the proposed building for well 2. To address these concerns, staff

# HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

## STAFF REPORT

recommend that concrete masonry unit (CMU) materials be used instead and that electrical designs be added and relocated inside the building. These changes would align the project with its intention to keep potable water machinery functioning during wildfire events since pumping stations require additional power components to properly function. Also, metal buildings increase the risk of internal pumps overheating during wildfire events units since metal absorbs heat whereas CMU buildings would keep machinery cooler. This change would also keep the District consistent with the design of its other existing pumping stations which are made of CMU materials.

These modifications require that Bennett Engineering Services update the associated construction bid documents again prior to their release. This amendment will increase the contract with Bennett Engineering Services to \$612,689, of which \$388,414.92 has already been expended. Based on Bennett Engineering Services' estimated construction and construction management costs, this would bring the project cost to \$1,258,563 and provide a buffer of \$129,038 since the grant amount is for \$1,387,601. This buffer should be reserved for additional increases in construction, construction management, and engineering services during construction costs since the proposed design changes will increase the fees for all those items.

**RECOMMENDATION:** Recommend approval of Bennett Engineering's contract amendment

**ATTACHMENTS:** Bennett Engineering Services' – Amendment 3

## SCOPE OF SERVICES – AMENDMENT 3

Client \_\_\_\_\_ Hidden Valley Lake Community Services District  
Consultant \_\_\_\_\_ Bennett Engineering Services (BENEN)  
Project \_\_\_\_\_ Defensive Space Ignition Resistant Construction (DSIRC) Project  
Date \_\_\_\_\_ June 30, 2026

*Consultant's services shall be limited to those expressly set forth below, and Consultant shall have no other obligations or responsibilities for the Project or to the Client except as agreed to in writing or as provided in this Agreement. All of Consultant's services in any way related to the Project or Client shall be subject to the terms of this Agreement.*

### **TASK 1. PROJECT MANAGEMENT – NO CHANGE**

### **TASK 2. SITE VISITS AND DATA COLLECTION – NO CHANGE**

### **TASK 3. ENVIRONMENTAL AND PERMITTING – NO CHANGE**

### **TASK 4. FINAL DESIGN PS&E DOCUMENTS – NO CHANGE**

### **TASK 5. BIDDING SUPPORT**

#### **Subtask 5.1. Bidding Support - NO CHANGE**

#### **Subtask 5.2. Revise PS&E Package for Bidding – NO CHANGE**

#### **Subtask 5.3. Remove Tank from PS&E Package – NO CHANGE**

#### **Subtask 5.4. Alternate Bid Items, Structural, and Electrical –**

##### ***Subtask 5.4.a Alternative Bid Items***

The design team will modify the drawings, specifications, and estimate to include the buildings at the well field (well #2 and #4) as alternative bid items.

##### ***Subtask 5.4.a Structural Design***

The design team will provide structural design for new CMU building to replace the previously specified pre fabricated buildings (well #2 and #4). Building will include wood framed roof with removable skylights for pump removal.

##### ***Subtask 5.4.a Electrical Design***

The design team will provide electrical design for the building including relocating the existing pump starters and panel inside of the buildings, exhaust fans and panel, receptacles, lights, conduit, panel, and fixture schedules. SCADA to be provided by District separately. Space for flow meter and security will be provided but design for these items will be provided by the district separately.

#### **DELIVERABLES:**

- Electronic version of the plans, specifications and cost estimate will be provided in PDF Format.

**TASK 6. OPTIONAL TASKS – NO CHANGE**

**TASK 7. CONSTRUCTION SERVICES – NO CHANGE**

**Subtask 7.1. Engineering Services During Construction**

This task includes added electrical and structural engineering support services during construction including submittal reviews, RFI reviews, CCO reviews, and preparation of Record Drawings.

**Subtask 7.2. Environmental Services During Construction – NO CHANGE**

**Subtask 7.3. Forestry Services During Construction – NO CHANGE**

**ASSUMPTIONS:**

- Electronic version of the plans, specifications and cost estimate will be provided in PDF Format.
- No SCADA or PLC programming or control strategies are included in this scope
- District will provide SCADA programming and design
- Back up generator will be provided by others, including ATS.
- Flow meter communication will be provided by the District.
- We will relocate existing pump starters and SCADA – no new panels.

# Fee Estimate - Amendment 3

Client: Hidden Valley Lake Community Services District

Consultant: Bennett Engineering Services Inc (BENEN)

Project: Defensible Space Ignition Resistant Constriction Project

Date: June 30, 2026



	Engineer 9		Engineer 8		Engineer 5		Engineer 2		Project Admin 2		BEN EN Subtotal		MISC. EXPENSES	VE Solutions Contract	J. Calton Electrical Contract	TOTAL	
	Qty	Cost	\	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost					
<b>Task 1 Project Management - NO CHANGE</b>																	
<b>Subtotal</b>	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
<b>Task 2 Site and Data Collection - NO CHANGE</b>																	
<b>Subtotal</b>	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
<b>Task 3 Environmental and Permitting - NO CHANGE</b>																	
<b>Subtotal</b>	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
<b>Task 4 Final Design PS&amp;E Documents - NO CHANGE</b>																	
<b>Subtotal</b>	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
<b>Task 5 Bidding Support</b>																	
5.1. Bidding Support - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
5.2. Revise PS&E Package for Bidding - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
5.3. Remove Tank from PS&E Package - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
5.4. Alternate Bid Items, Structural, and Electrical	2 hrs	\$626	14 hrs	\$4,088	20 hrs	\$4,760	8 hrs	\$1,560	2 hrs	\$216	46 hrs	\$11,250	\$100	\$22,425	\$27,922	\$61,697	
<b>Subtotal</b>	2 hrs	\$626	14 hrs	\$4,088	20 hrs	\$4,760	8 hrs	\$1,560	2 hrs	\$216	46 hrs	\$11,250	\$100	\$22,425	\$27,922	\$61,697	
<b>Task 6 Optional Tasks</b>																	
<b>Subtotal</b>	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0
<b>Task 7 Construction Services</b>																	
7.1. Engineering Services During Construction	hrs	\$0	2 hrs	\$584	2 hrs	\$476	hrs	\$0	1 hrs	\$108	5 hrs	\$1,168	\$100	\$2,013	\$16,963	\$20,244	
7.2. Environmental Services During Construction - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	
7.3. Forestry Services During Construction - NO CHANGE	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	hrs	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	hrs	\$0	2 hrs	\$584	2 hrs	\$476	hrs	\$0	1 hrs	\$108	5 hrs	\$1,168	\$100	\$2,013	\$16,963	\$20,244	
<b>PROJECT TOTAL</b>	2 hrs	\$626	16 hrs	\$4,672	22 hrs	\$5,236	8 hrs	\$1,560	3 hrs	\$324	51 hrs	\$12,418	\$200	\$24,438	\$44,885	\$81,941	

### Additional Fee Information

- ▶ This fee estimate is valid for 90 days from the date shown above.
- ▶ This fee estimate contains an abbreviated list of staff classifications and does not restrict BEN|EN to those classifications. The Standard Rate Schedule with a full list of staff classifications is available upon request.
- ▶ This fee estimate contains an approximation of the breakdown between labor, expense, and consultants. BEN|EN reserves the rights to distribute funds differently based on project needs.
- ▶ Standard hourly rates do not apply to a demand to perform work during an overtime period. Work required to be performed during an overtime period (as mandated by California law) may be charged at a 50% premium. Work mandated by Prevailing Wage laws may be charged at a 25% premium.
- ▶ Hourly rates include all compensation for wages, salary-related benefits, overhead, general office administration, and profit. Direct project administrative hours will be billed at the rate shown above.
- ▶ Classifications may be added or removed as-needed without notice.
- ▶ Changes in the requested scope of work or projected schedule may result in the revision of the proposed fees and amendment to the total contract amount.

INITIALS:

\_\_\_\_\_  
\_\_\_\_\_



Hidden Valley Lake Community Services District  
Projects Update Report  
June/July 2026

## Board List of Priorities

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

# Defensive Space and Ignition Resistant Construction Project

- New Scope of Work change in progress:
  - Removal of Tank 4 construction
  - Redesign metal well structures with CMU materials
    - Alternatively, the buildings could be removed from the scope entirely



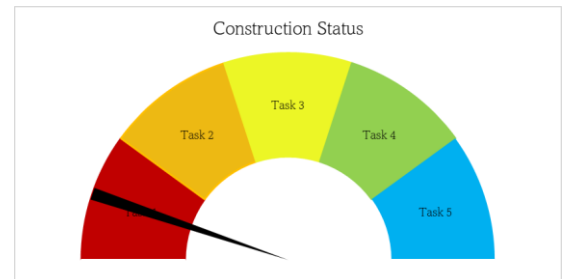
Project Amount
\$1,455,722.37

Reimbursed to Date*
\$28,281.91
*does not include 10% retention reimbursement

Project Amount		Expenditures		Balance (amount prior to FEMA 75% reimbursement)
\$1,455,722.37	-	\$28,281.91	=	<b>\$1,427,440.46</b>



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

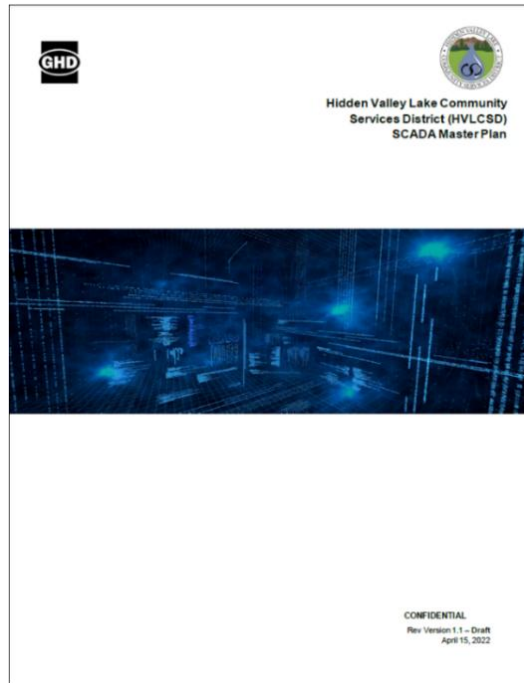


# SCADA Cybersecurity Enhancement Project

- **In progress:** Equipment installation, network boundary improvements, and troubleshooting

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

Project Amount		Expenditures		Balance
\$250,000	-	\$52,895	=	<b>\$197,105</b>



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



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

- **In progress:** Advancing designs of both projects (geotechnical work excluded)

**California Wildfires and Straight-line Winds**

DR-4856-CA



**Incident Period:** Jan 7, 2025 - Jan 31, 2025  
**Declaration Date:** Jan 8, 2025

**Quick Links**

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



## Firemain Linked Auxiliary Supply/Hydraulic Energy Storage (FLASHES) Project

- RCRC Grant Advance Loan for \$200,000 pending
- **In progress:** Engineering surveys, preliminary electrical work, hydrological work plant development, interconnection evaluation

### REIMBURSABLE MIP FUNDS

Grant Amount		Expenditures		Balance
\$3,243,348.00	-	\$0.00	=	<b>\$3,243,348.00</b>

### MIP Funds Reimbursed to Date

\$0



Eligible MIP Expenditures		Non-Eligible MIP Expenditures		Overall MIP Project Expenditures
\$0.00	+	\$1,953.75	=	<b>\$1,953.75</b>

## Project Updates continued...

### Stormwater Mitigation

- **5/27/26:** Notice of Interest submitted to FEMA's Hazard Mitigation Assistance (HMA) Flood Mitigation Assistance (FMA) program for the purpose of updating the Stormwater Master Plan and forming a partnership to identify roles and responsibility of landowners.
- **6/26/26:** Full FMA subapplication submitted to Cal OES; final submittal will be sent to FEMA on 8/6/26.
  - The District and the County are pursuing grant award with the County passing through the funds to the District.
- **In progress:** Execution of Memorandum of Understanding between the County and the District

### Brambles

- **In progress:** Awaiting Brambles action on Cost Share Agreement, Road Maintenance Agreement, and Outside Service Agreement to Brambles staff for review. Upon approval of such agreements, and upon executing a new easement, the District will submit the LAFCo annexation application on behalf of Brambles.
- Revised road easement language has been finalized, outlining the current roadway curvature.
- **In progress:** County processing of the site survey results for the District's property boundary

### Regulatory Compliance – Reclamation Pond pH & Title 22 Revision

- **In progress:** Collection of additional samples throughout the reclamation pond to better understand the water's chemistry. Results will guide sludge removal methods (i.e., physical or chemical removal methods).

### Regulatory Compliance – Hexavalent Chromium

- **In progress:** Additional samples to be taken at other nearby surrounding areas
- **In progress:** PumpMan evaluating the ability to increase Well 3 capacity

### Valley Oaks Development

- **6/17/26:** Valley Oaks development annexation application submission approved
- **In progress:** LAFCo review