

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, MARCH 12, 2024
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD
CROWLEY LAKE, CALIFORNIA**

AGENDA

- 1. CALL MEETING TO ORDER**
 - A. Roll Call

- 2. ADDITIONS TO AGENDA**
 - A. Items added to the agenda must be approved by the Board pursuant to Government Code §54954.2

- 3. PUBLIC COMMENT**
 - A. The public may make a statement or pose questions on Items **NOT** on the agenda** (see note at end of agenda)

- 4. CONSENT AGENDA**
 - A. Financial Reports
 1. Consideration & Approval of Disbursements List
 - B. Review & Acceptance of Monthly Financial Reports
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – February, 2024
 3. District Fund Transfers – February, 2024
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Regular Board Meeting of February 13, 2024

- 5. SEWER FACILITIES UPDATE - GENERAL UPDATE**
 - A. General Report on Status of Facilities, Operational Stability
 1. Plant Automation
 2. Clarifier #1
 3. Blower / DO Controller
 4. Wells
 5. Easements, Manholes and Sewer Lines
 6. Drying Beds
 7. Testing and Flows
 8. Miscellaneous Projects

- 6. NEW BUSINESS**
 - A. Audit Governance Letter FY 2022/2023
 - B. Per Diem Contract, Project Assistant – D. Kirwan
 - C. Board Secretary – Succession Plan Discussion
 - D. Vehicle Replacement Discussion

7. **OLD BUSINESS**
 - A. So Cal Ren Updates
 - B. FY 2024/2025 Budget
 - C. Records Retention Policy
 - D. Juniper Drive Pothole Update
8. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
9. **BOARD MEMBER COMMENTS/REPORTS**
10. **ANNOUNCEMENTS**
 - A. Regular Board Meeting: April 9, 2024 at 5 p.m.
Crowley Lake Community Center
11. **CLOSED SESSION**
 - A. Personnel Matter (Government Code §54957)
12. **ADJOURNMENT**

****NOTE:** Members of the public will have the opportunity to directly address the Board of Directors concerning any item listed on the Agenda below before or during consideration of that item. In order to better accommodate members of the public, specific times for Agenda Items will be heard at the specified time or soon thereafter. Agenda Items without specific times may be rearranged to accommodate the Board's schedule. All public comments will be limited by the President of the Board to a speaking time of three minutes.

HILTON CREEK COMMUNITY SERVICES DISTRICT CHECKS WRITTEN - ALL FUNDS February 14 through March 12, 2024

Type	Date	Num	Name	Memo	Amount
Feb 14 - 17, 24					
Bill Pmt -...	02/14/2024	8523	Isabel Connolly	Employee Relations - Reimbursement	-603.28
Feb 14 - 17, 24					-603.28
Week of Feb 18, 24					
Week of Feb 18, 24					
Week of Feb 25, 24					
Liability C...	02/28/2024		PERS Retirement	3320645013 FEBRUARY PAYROLL	-386.20
Bill Pmt -...	02/28/2024		FRONTIER COMMUNICATIONS	Pump Station Alarm System 2/22/2024 t...	-42.87
Bill Pmt -...	02/28/2024		PERS Retirement	FEBRUARY PAYROLL EMPLOYER	-562.84
Liability C...	02/28/2024		PERS 457 Contributions	FEBRUARY 3320645013	-183.33
Paycheck	02/29/2024	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	02/29/2024	DD13...	PRESTON, DEVIN M	Direct Deposit	0.00
Liability C...	02/29/2024		QuickBooks Payroll Service	Created by Payroll Service on 02/28/2024	-11,770.00
Check	02/29/2024	8524	VOID	VOID: MISPRINT	0.00
Bill Pmt -...	02/29/2024		X - MAMMOTH COMMUNITY ...	DON'T USE	-90.00
Paycheck	03/01/2024	8525	Hatter, Jason T	Premium Standby Pay - March 2024	-912.50
Bill Pmt -...	03/01/2024		PERS Health Insurance	2024 MARCH	-2,705.24
Bill Pmt -...	03/01/2024		AT&T	District Phones -2/9/24 TO 3/8/24	-221.51
Bill Pmt -...	03/02/2024		MAMMOTH DISPOSAL	MARCH 2024	-218.04
Week of Feb 25, 24					-17,092.53
Week of Mar 3, 24					
Paycheck	03/04/2024	DD13...	HAFNER, KEITH	Direct Deposit	0.00
Liability C...	03/04/2024		QuickBooks Payroll Service	Created by Payroll Service on 03/01/2024	-2,077.67
Bill Pmt -...	03/07/2024		Bank of America	ACH Processing Fee	-15.00
Bill Pmt -...	03/07/2024		SCE Plant	02/01 to 03/03/ 2024	-2,325.97
Bill Pmt -...	03/07/2024		SCE Pump Station	02/01 to 03/03/ 2024	-889.90
Bill Pmt -...	03/07/2024	8528	BILLY CZESCHIN	FEBRUARY 2024 HEAVY EQUIPMENT...	-581.25
Week of Mar 3, 24					-5,889.79
Mar 10 - 12, 24					
Bill Pmt -...	03/11/2024	8526	BABCOCK LABORATORIES, I...	ACCOUNT 4807	-706.00
Bill Pmt -...	03/11/2024	8527	STATE WATER RESOURCES ...	WASTEWATER CERTIFICATION APP...	-170.00
Bill Pmt -...	03/11/2024		MCWD	Lab Testing INVOICE 02516	-90.00
Bill Pmt -...	03/11/2024		UMPQUA BANK	FEBRUARY 2024 - PAID ONLINE	-3,482.58
Mar 10 - 12, 24					-4,448.58
TOTAL					-28,034.18

Hilton Creek Community Services District Sewer Funds Account Balances As Of February 29, 2024					
	Previous				2/29/2024
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America *	14,973.18	45,182.22	(37,749.00)	21,872.00	44,278.40
Sewer Fund Use Fees & Expenses		13,643.33	(24,661.86)		
Cancelled / Return/ Fin. Chg Other				21,872.00	void chk blower
County Inv. Pool Transfer		20,000.00			
LAIF Transfers					
Capital Reserve Transfer		9,607.45	(9,607.45)		Blower
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		1,931.44	(3,479.69)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	148,891.04	1.11	(9,607.45)	-	139,284.70
Connection & Availability Fees					
Transfers			(9,607.45)		DO Controls Blower
Interest		1.11			
LAIF	5,200.43	-	-	-	5,200.43
Checking Transfers					No Change
Interest					
Other					
Other					
County Investment Pool	551,509.82	4,196.41	(20,000.00)	-	535,706.23
Checking Transfers			(20,000.00)		
LAIF Transfers					
Interest		4,196.41			12/31/2024
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	720,574.47	49,379.74	(67,356.45)	21,872.00	724,469.76

** Balance Owed to Juniper Fund (5,354.14)
Total with Juniper Drive Oweing 719,115.62

COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	35,092.80	125,000.00	-	-	160,092.80
Emergency Reserves Holdings	17,546.40	25,000.00			Net Prop Tax 2023-2024
Capital Reserves Holdings	17,546.40	25,000.00			
Operation Reserves Holdings		25,000.00			
PERS UAL Holdings		25,000.00			
Personnel Leave Liability Holdings		25,000.00			

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of February 29, 2024

03/10/24

Accrual Basis

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	44,278.40
12000 · 3 B of America-Capital Reserve	139,284.70
13000 · 4 Mono Co Treasury Inv. Pool	535,706.23
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	243.07
Total 14000 · 5 LAIF	5,200.43
Total Checking/Savings	724,469.76
Accounts Receivable	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	2,394.96
10101 · SEWER USE FEES - Other	48,755.03
Total 10101 · SEWER USE FEES	51,149.99
10102 · AVAILABILITY FEES	1,995.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOUNTS	-30.00
10100 · Accounts receivable - Other	-495.54
Total 10100 · Accounts receivable	52,407.85
10103 · SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	52,297.23
Other Current Assets	
10202 · Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	-221.24
Total Other Current Assets	-475.69
Total Current Assets	776,291.30
Fixed Assets	
10300 · Property, Plant & Equipment	
10301 · Equipment	3,104,881.53
10302 · Facilities Improvements	78,028.37
10303 · Other Equipment	21,391.22
10304 · Vehicles	16,500.00
10300 · Property, Plant & Equipment - Other	53,625.00
Total 10300 · Property, Plant & Equipment	3,274,426.12
Total Fixed Assets	3,274,426.12
Other Assets	
10305 · Accumulated depreciation	-2,943,643.35
Total Other Assets	-2,943,643.35
TOTAL ASSETS	1,107,074.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	21,131.30
Total Accounts Payable	21,131.30

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of February 29, 2024

03/10/24

Accrual Basis

	Feb 29, 24
Other Current Liabilities	
10400 · Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	5,354.14
2100 · Payroll Liabilities	
2103 · B Retirement - EE Cont	386.20
2100 · Payroll Liabilities - Other	-1,030.15
Total 2100 · Payroll Liabilities	-643.95
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	7,743.34
Total Current Liabilities	28,874.64
Long Term Liabilities	
10502 · PENSION LIABILITIES	
10503 · Def inflows of resources-actuar	127,851.00
10504 · Def outflows of resources-actua	-26,206.00
10505 · Deferred outflows-contributions	-6,103.00
10506 · Net Pension Liability	147,505.00
Total 10502 · PENSION LIABILITIES	243,047.00
2500 · Loan - LA County	91,806.00
Total Long Term Liabilities	334,853.00
Total Liabilities	363,727.64
Equity	
1110 · Retained Earnings	705,160.89
1112 · Capital Improvement Reserve	52,898.82
Net Income	-14,713.28
Total Equity	743,346.43
TOTAL LIABILITIES & EQUITY	1,107,074.07

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

February 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Bill Pmt -Check	02/28/2024		PERS Retirement	FEBRUARY ...	10000 · 1 Bank o...		20000 · *Accou...		562.84
Liability Check	02/28/2024		PERS 457 Contributi...	FEBRUARY 3...	10000 · 1 Bank o...		2101 · 457 Em...		183.33
Transfer	02/28/2024			Funds Transf...	10000 · 1 Bank o...	162	13000 · 4 Mon...	20,000.00	
Paycheck	02/29/2024	DD1381	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1382	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1385	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1387	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1384	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1383	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	02/29/2024	DD1386	PRESTON, DEVIN M	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	02/29/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		11,770.00
Check	02/29/2024	8524	VOID	VOID: MISPR...	10000 · 1 Bank o...		8010 · Other E...	0.00	
Bill Pmt -Check	02/29/2024		X - MAMMOTH CO...	DON'T USE	10000 · 1 Bank o...		20000 · *Accou...		90.00
TOTAL								45,182.84	37,749.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

February 2024

Type	Date	Name	Memo	Class	Debit	Credit
Bill	02/01/2024	PERS Health Insura...	10% Health Ins	164	238.62	
Bill	02/01/2024	PERS Health Insura...	10% Health Ins	164	31.91	
Deposit	02/08/2024	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	02/08/2024	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Deposit	02/08/2024	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	02/08/2024	JUNIPER DRIVE FE...	J6019005-001...	164		196.84
Deposit	02/08/2024	JUNIPER DRIVE FE...	J6013002 RO...	164		196.84
Deposit	02/09/2024	JUNIPER DRIVE FE...	J6013019-001...	164		196.84
Bill	02/13/2024	ROBERT W. JOHN...	Audit FY 22/2...	164	50.00	
Bill	02/13/2024	UMPQUA BANK	Road Mainten...	164	454.60	
Bill	02/13/2024	UMPQUA BANK	10% OFFICE	164	27.40	
Bill	02/13/2024	UMPQUA BANK	10% FUEL	164	25.31	
Bill	02/13/2024	CYNTHIA ADAMS...	10%	164	76.73	
Bill	02/13/2024	CARMICHAEL BUSI...	10% Juniper	164	17.50	
Bill	02/13/2024	INFOSEND, INC	10% CUSTO...	164	40.58	
Deposit	02/23/2024	JUNIPER DRIVE FE...	J6012003 HA...	164		196.84
Deposit	02/23/2024	JUNIPER DRIVE FE...	J6016004 SHI...	164		196.84
Deposit	02/23/2024	JUNIPER DRIVE FE...	J6014012 PE...	164		199.84
Deposit	02/23/2024	JUNIPER DRIVE FE...	J6016017 K C...	164		196.84
Deposit	02/23/2024	JUNIPER DRIVE FE...	J6016015 K C...	164		85.10
Deposit	02/24/2024	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Bill	02/28/2024	PERS Retirement	10%	164	56.28	
General Journal	02/29/2024		10% GROSS ...	164	551.72	
General Journal	02/29/2024		10% GROSS ...	164	105.32	
General Journal	02/29/2024		10% GROSS ...	164	18.33	
General Journal	02/29/2024		10% GROSS ...	164	336.90	
General Journal	02/29/2024		10% GROSS ...	164	18.33	
General Journal	02/29/2024		Total 10% CA...	164	28.33	
General Journal	02/29/2024		Total 10% IC ...	164	18.33	
General Journal	02/29/2024		Total 10% W...	164	28.33	
General Journal	02/29/2024		Total 10% DP...	164	18.33	
General Journal	02/29/2024		Total 10% SS...	164	28.33	
General Journal	02/29/2024		10% GROSS ...	164	1,308.51	
TOTAL					3,479.69	1,931.44

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

03/10/24

As of February 29, 2024

Accrual Basis

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	118,283.66
102 - LAIF	4,859.12
Mono County Treasury Inv. Pool	323,913.21
Total Checking/Savings	447,055.99
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	801.59
122 - MAINTENANCE FEES	5,582.04
Total 120 - ACCOUNTS RECEIVABLE	6,383.63
Total Accounts Receivable	6,383.63
Other Current Assets	
JDSZB Wash Account	5,354.14
Total Other Current Assets	5,354.14
Total Current Assets	458,793.76
TOTAL ASSETS	458,793.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202 - ACCOUNTS PAYABLE	108.00
Total Accounts Payable	108.00
Total Current Liabilities	108.00
Total Liabilities	108.00
Equity	
32000 · 304 - Retained Earnings	435,650.34
Net Income	23,035.42
Total Equity	458,685.76
TOTAL LIABILITIES & EQUITY	458,793.76

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
February 2024

Type	Date	Memo	Account	Clr	Split	Debit	Credit
Feb 24							
Deposit	02/08/2024	Deposit	101 - Checking - B o...	X	-SPLIT-	1,181.04	
Deposit	02/23/2024	Deposit	101 - Checking - B o...	X	-SPLIT-	478.78	
Feb 24						1,659.82	0.00

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month February 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Feb 24									
General Journal	02/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		238.62
General Journal	02/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		31.91
Deposit	02/08/2024			Deposit	JDSZB Wash Account		-SPLIT-	760.72	
General Journal	02/13/2024	LB FY...		Med Reimb- CA	JDSZB Wash Account		504 D 10% Dir ...		76.73
General Journal	02/13/2024	LB FY...		CBT AUDITO...	JDSZB Wash Account		64900 · 507 - ...		17.50
General Journal	02/13/2024	LB FY...		Infosend - Cu...	JDSZB Wash Account		64900 · 507 - ...		40.58
General Journal	02/13/2024	LB FY...		FY 2022 2023...	JDSZB Wash Account		509-A - Audit		50.00
Deposit	02/23/2024			Deposit	JDSZB Wash Account		-SPLIT-	875.46	
Deposit	02/23/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
Deposit	02/24/2024			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
General Journal	02/25/2024	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		25.31
General Journal	02/25/2024	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		27.40
General Journal	02/25/2024	LB FY...		Supplies - Ro...	JDSZB Wash Account		JDSZB Wash ...		454.60
General Journal	02/29/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		551.72
General Journal	02/29/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		105.32
General Journal	02/29/2024	LB FY...		10% ADDITIO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	02/29/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		1,308.51
General Journal	02/29/2024	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		336.90
General Journal	02/29/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	02/29/2024	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		28.33
General Journal	02/29/2024	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	02/29/2024	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	02/29/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	02/29/2024	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	02/29/2024	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		56.28
General Journal	02/29/2024	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...	0.00	
								1,931.44	3,479.69
Feb 24									

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

February 2024

03/10/24

Accrual Basis

	Feb 24
Ordinary Income/Expense	
Expense	
6003 · Depreciation Expense	7,500.00
6100 · Employee Benefits	
6101 · Health Insurance	
6103 · Health Insurance - OIT	2,147.52
6104 · D Health Insurance - Retired	287.19
Total 6101 · Health Insurance	2,434.71
6106 · Retirement	
6109 · Retirement ER Cont - OIT	506.56
Total 6106 · Retirement	506.56
6113 · 457 Employee Contributions	0.00
6117 · Add Compensation - Director	825.00
6119 · Add Compensation OIT	165.00
6120 · Add Compensation - Secretary	165.00
6121 · A Medical Reimb - Board	690.61
6122 · A Medical Reimb - Employee	0.00
Total 6100 · Employee Benefits	4,786.88
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	270.00
6203 · Gross Payroll OIT/Maint Tech	
6204 · Additional Duties - OIT	1,374.18
6205 · Overtime 1.5 OIT Tech	317.38
6206 · Weekly Standby Stipend - OIT	393.75
6203 · Gross Payroll OIT/Maint Tech - Other	4,860.16
Total 6203 · Gross Payroll OIT/Maint Tech	6,945.47
6212 · Gross Payroll-Secretary	3,032.13
6215 · Payroll Taxes	593.12
Total 6200 · Payroll Expenses	10,840.72
6280 · Professional Fees	
6281 · Audit	450.00
Total 6280 · Professional Fees	450.00
6500 · Operations Administration	
6557 · Telephone	
6557C · Telephone - Fire Alarm	42.74
Total 6557 · Telephone	42.74
6560 · Contingency	603.28
Total 6500 · Operations Administration	646.02
6550 · Office Expenses	
6550A · Bank Service Charges	15.00
6550C · Website / Advert./ Pub Notice	210.60
6550D · Statement Production - AR	508.61
6550E · Postage/Shipping - Lab Testing	80.65
6550G · Office Communication- Not Phone	193.50
Total 6550 · Office Expenses	1,008.36
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	227.76
Total 6601 · A Automobile Expense	227.76

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

February 2024

03/10/24

Accrual Basis

	<u>Feb 24</u>
6603 · Lab Testing	550.28
6604 · Plant - General / Misc	486.15
6605 · Tools & Equipment - Non Capital	417.86
6608 · Sludge Removal	194.50
6611 · U Utilities	
6611 B · SCE - Plant	2,103.84
6611 C · SCE - Pump Station	809.08
	<hr/>
Total 6611 · U Utilities	2,912.92
6621 · Blower Project	9,607.45
	<hr/>
Total 6600 · Repairs & Maintenance	14,396.92
	<hr/>
Total Expense	39,628.90
	<hr/>
Net Ordinary Income	-39,628.90
Other Income/Expense	
Other Income	
7031 · Interest Income	4,197.52
	<hr/>
Total Other Income	4,197.52
Other Expense	
8010 · Other Expenses	0.00
	<hr/>
Total Other Expense	0.00
	<hr/>
Net Other Income	4,197.52
	<hr/>
Net Income	<u><u>-35,431.38</u></u>

HILTON CREEK COMMUNITY SERVICES District
Budget to Actual
February 29, 2024

REVENUE	Proposed SEWER Budget	Year To Date		Year To Date	Over (Under)	% used of Budget	Goal 0.6667	Over
		January 0.5833	February 0.6667					
General Operating Revenue:								
Property Taxes <u>Transferred</u> to Operations	231,000.00		20,000.00	126,000.00	(105,000.00)	55%	-12%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees	446,900.00	34,329.41	13,643.33	235,141.84	(211,758.16)	53%	-14%	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00			46.01	46.01			
Transfer From Reserves	0.00			-	(0.00)			
Transfer From Other Funds	0.00			-	(0.00)			
Other Revenue	0.00	357.29		453.91	453.91			
Late Charges	0.00			313.46	313.46			
<hr/>								
TOTAL REVENUES	677,900.00	34,329.41	33,643.33	361,955.22	(316,712.15)	1.07	(0.26)	-
<hr/>								
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee				80.00	80.00			
Trasfer out to Emergency Reserves				-				
Transfer out to Capital Improvement Projects				-				
Mono County Admin Fee (Book Entry)	4,500.00			-	(4,500.00)	0%	-67%	
***Depreciation Expense (Book Entry Only)	90,000.00	7,500.00	7,500.00	60,000.00	(30,000.00)	67%	0%	
SUBTOTAL	94,500.00	7,500.00	7,500.00	60,080.00	(34,420.00)	0.67	(0.67)	-

	Proposed SEWER Budget	January	February	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	11,696.00		690.61	3,065.08	(8,630.92)	26%	-40%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-67%
Medical Reimbursement - OIT	4,496.00			-			
Medical Reimbursement - Secretary	3,200.00			1,705.18			
Health Insurance (1) General Manager	25,000.00				(25,000.00)	0%	-67%
Health Insurance (1) Base Rate OIT	25,000.00	2,147.52	2,147.52	15,923.94	(9,076.06)	64%	-3%
Health Insurance - Retired (2)	3,300.00	287.19	287.19	2,229.96	(1,070.04)	68%	1%
Retirement Benefits - Employer Contributions GM	9,233.35			-	(9,233.35)	0%	-67%
Retirement Benefits - Employer Contributions OIT (10.1%)	6,100.00	506.56	506.56	4,052.48	(2,047.52)	66%	0%
*** Retirement Benefits - Employee Contributions GM	7,000.00			-			
*** Retirement Benefits - Employee Contributions OIT	4,700.00	386.20		2,703.40			
***457 - Employee Contributions	0.00			330.03	330.03		
457 Employer Contributions GM	1,980.00			-	(1,980.00)	0%	-67%
457 Employer Contributions OIT	1,980.00		165.00	330.00	(1,650.00)	17%	-50%
Add Compensation - Directors	9,900.00	825.00	825.00	6,651.80	(3,248.20)	67%	1%
Add Compensation - Secretary	1,980.00	146.67	165.00	1,320.03	(659.97)	67%	0% OVER
SUBTOTAL	117,365.35	4,299.14	4,786.88	38,311.90	(64,066.03)	33%	-34% -
PAYROLL							
Salaries & Employee Benefits:					-		
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	8,100.00	450.00	270.00	4,540.00	(3,560.00)	56%	-11%
General Manager Salary	91,419.30			-	(91,419.30)	0%	-67%
OIT	61,000.00	4,203.12	4,860.16	39,778.34	(21,221.66)	65%	-1%
OIT Overtime	10,000.00	580.12	317.38	7,494.96	(2,505.04)	75%	8%
OIT Additional Duties Pay	13,500.00	1,159.08	1,374.18	10,478.78	(3,021.22)	78%	11%
OIT Operations Stand by Time	7,000.00	500.00	393.75	3,256.25	(3,743.75)	47%	-20%
Chief Plant Operator - Part Time	55,000.00	5,425.00		44,656.25	(10,343.75)	81%	15% OVER
CPO Operations Stand by Time	7,000.00			231.25			
Perdiem	25,000.00	2,000.00		14,507.50	(10,492.50)	58%	-9%
Secretarial Gross Salary Part Time	36,000.00	2,695.23	3,032.13	26,038.70	(9,961.30)	72%	6% OVER
Payroll Taxes	26,000.00	1,453.93	593.12	9,685.63	(16,314.37)	37%	-29%
SUBTOTAL	340,019.30	18,466.48	10,840.72	160,667.66	(172,582.89)	5.69	(0.98) -

	Proposed SEWER Budget	January	February	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	9,000.00			8,396.08	(603.92)	93%	27%
Worker's Comp Insurance	8,100.00			6,099.14	(2,000.86)	75%	9%
Accounting	10,800.00		450.00	1,350.00	(9,450.00)	13%	-54%
Legal Fees	5,000.00			551.45			
Rate Study Avail Fees & Connection Fees	36,000.00			-			
Dues & Subscriptions	2,610.00			3,117.38	507.38	119%	53% OVER
Travel -Non Litigation	900.00			1,563.84	663.84	174%	107% OVER
License and Fees	30,000.00			30,607.37	607.37	102%	35% OVER
Educational Expenses	8,100.00	239.84		1,144.84	(6,955.16)	14%	-53%
Telephone	3,240.00	441.50	42.74	1,594.67	(1,645.33)	49%	-17%
Office Expenses	9,000.00	789.04	1,008.36	7,214.62	(1,785.38)	80%	13% OVER
Rent/Property Lease	500.00			-			
Contingency Admin Operations	10,000.00		603.28	603.28	(9,396.72)	6%	-61%
SUBTOTAL	133,250.00	1,470.38	2,104.38	62,242.67	(30,058.78)	7.26	0.59 -
REPAIRS & MAINTENANCE							
Auto Expenses	4,500.00	452.54	227.76	2,490.69	(2,009.31)	55%	-11%
Contract Services	5,000.00			-	(5,000.00)	0%	-67%
Lab Testing	6,500.00	266.14	550.28	3,572.10	(2,927.90)	55%	-12%
Plant - General Repairs & Maintenance	15,000.00	207.66	486.15	4,536.79	(10,463.21)	30%	-36%
Tools & Equipment - Non Capital	20,000.00	303.01	417.86	7,036.88	(12,963.12)	35%	-31%
SCADA	15,000.00			-	(15,000.00)	0%	-67%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-67%
Plant - Sludge Removal	9,000.00		194.50	637.00	(8,363.00)	7%	-60%
Sewer Lines - Vactor & General Maintenance	25,000.00	173.67		37,346.34	12,346.34	149%	83% OVER
Supplies	900.00	135.00		562.50	(337.50)	63%	-4%
Water	1,200.00	300.00		900.00	(300.00)	75%	8%
SCE- Plant	30,000.00	2,113.98	2,103.84	15,732.92	(14,267.08)	52%	-14%
SCE - Pump Station	11,000.00	857.79	809.08	6,560.26	(4,439.74)	60%	-7%
Heavy Equipment & Snow Removal Plant	15,000.00	1,250.00		2,500.00	(12,500.00)	17%	-50%
Repairs & Maintenance Contingency	10,198.00	32,808.00	9,607.45	42,845.47	32,647.47	420%	353% OVER
SUBTOTAL	173,648.00	38,867.79	14,396.92	124,720.95	(48,927.05)	72%	5% OVER

	Proposed SEWER Budget	January	February	Year To Date	Over	% used	Goal
LONG TERM LIABILITY							
Debt - So Cal Ren - In Capital	16,600.00			-	(16,600.00)		
CalPERS Unfunded Liability	21,150.00			19,142.10			
Leave Payout (Vac & SL)	17,000.00			-			
SUBTOTAL	54,750.00	-	-	19,142.10	(16,600.00)		
SUBTOTAL ALL EXPENSES	913,532.65	70,603.79	39,628.90	465,165.28	(366,654.75)	51%	-16%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	106,200.00	7,886.20	7,500.00	63,033.43	(43,166.57)	59%	-7%
**** Vacant GM Position	129,432.65	-	-	-	(129,432.65)	0%	-67%
TOTAL ADJUSTED EXPENSES	677,900.00	62,717.59	32,128.90	402,131.85	(275,768.15)	59%	-7%
Year to Date Available Revenue (Include. Prop. Tax Rec)				361,955.22			
Year to Date Expenses				402,131.85			
Net Available Revenue				(40,176.63)			

Budget to Actual Notes

10% Juniper Drive Cost Share has been calculated out of SewerC Budget

Blower & Clarifier Expense Project
Transfer Pending from Capital

Pending Adjustments : Move to Vactoring (10,760 Deficit)

Liab Ins.	600.00
WC Inc	2,000.00
Sludge	6,000.00
Repairs & Maint Cont	2,160.00
Total Adj to Vactor	10,760.00

SDRMA Budgt Report

Total Adjusted Expenses

Exclude

Capital Expenditures (already excluded)	-
Reserves (Contingency)	20,198.00
Principal/interest Payments	16,600.00
long tem debt	
So Cal Ren	16,600.00
PERS Unfunded Liability	21,150.00
Leave Payout Liability	17,000.00

Total Exclusions

Reportable Budget

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

03/10/24

Profit & Loss

Accrual Basis

February 2024

	<u>Feb 24</u>
Ordinary Income/Expense	
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	56.28
504-AA-457 Employer Contributio	0.00
504-B - Health Insurance	270.53
504 D 10% Dir Med Reimb.	76.73
Total 504 - Employee Benefits	403.54
64900 · 507 - Office Expense	85.48
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	336.90
508 D - 10% Director Gross	121.65
Additional Compensation	36.66
Gross Salary - OIT/Maint Tech	657.04
OIT OVERTIME	1,308.51
Total 66000 · 508 - Payroll Expenses	2,460.76
66700 · 509 - Professional Fees	
509-A - Audit	50.00
Total 66700 · 509 - Professional Fees	50.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	25.31
67200 · 511 - Repairs and Maintenance - Other	454.60
Total 67200 · 511 - Repairs and Maintenance	479.91
Total 500- OPERATING EXPENSES	3,479.69
Total Expense	3,479.69
Net Ordinary Income	-3,479.69
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	2,446.02
Total 600 - OTHER INCOME	2,446.02
Total Other Income	2,446.02
Net Other Income	2,446.02
Net Income	<u><u>-1,033.67</u></u>

**JUNIPER DRIVE
Budget to Actual
February 29, 2024**

REVENUE	BUDGET	January	February	Year to Date	Over (Under)	Goal %
		Month 7	Month 8		{+ or -}	
Road Maintenance Revenue:						
Maintenance Fees Collected	50,000.00	6,814.66	1,659.82	34,204.26	(15,795.74)	2% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	3,760.46	1,931.44	22,668.51	(12,331.49)	-2%
Combined Maintenance Fees Collected	85,000.00	10,575.12	3,591.26	56,872.77	(28,127.23)	0% OVER
Interest - LAIF	-	48.33	-	123.07	123.07	-
Interest - County Investment Pool	-	-	2,446.02	7,312.56	7,312.56	-
Transfer	-	11,250.00	-	11,250.00	11,250.00	-
Late Fees	-	-	-	-	-	-
TOTAL REVENUES	170,000.00	21,873.45	6,037.28	75,558.40	(37,568.83)	44% OVER
EXPENSES						
ADMINISTRATION EXPENSES						
Administration Fee	-	-	-	-	-	-
SUBTOTAL	-	-	-	-	-	-
EMPLOYEE BENEFITS						
Medical Reimbursement - Director	1,300.00	-	76.73	340.56	(959.44)	-40%
Medical Reimbursement - Employee	851.00	-	-	189.47	(661.53)	-44%
Health Insurance - Base	3,000.00	238.62	238.62	1,769.31	(1,230.69)	-8%
Health Insurance - Retired	400.00	31.91	31.91	247.74	(152.26)	-5%
Retirement Benefits - Employer Contributions	700.00	56.28	56.28	484.04	(215.96)	2% OVER
457 Employer Contributions	220.00	18.33	18.33	146.65	(73.35)	0%
Sec Additional Compensation	220.00	36.66	18.33	146.65	(73.35)	0%
SUBTOTAL:	6,691.00	381.80	440.20	3,324.42	(3,366.58)	-17%
PAYROLL						
Salaries & Employee Benefits:						
Director's Gross Salary	1,500.00	141.65	121.65	1,041.60	(458.40)	3% OVER
Manager Gross Salary	0.00	-	-	-	(0.00)	-67%
OIT Gross Salary + Add Duties Pay	8,500.00	1,314.08	657.04	5,266.51	(3,233.49)	-5%
OIT Overtime (JD OT Only)	7,000.00	229.24	1,308.51	1,537.75	-	-
Leave Buy Out	1,900.00	-	-	-	-	-
Secretarial Gross Salary	4,000.00	673.80	336.90	2,913.54	(1,086.46)	6% OVER
SUBTOTAL	22,900.00	2,358.77	2,424.10	10,759.40	-	-
OPERATIONS						
Liability Insurance	1,000.00	-	-	932.90	(67.10)	27% OVER
Worker's Comp Insurance	900.00	-	-	677.68	(222.32)	9% OVER
PERS Unfunded Liability	2,350.00	-	-	2,093.10	(256.90)	22% OVER
Accounting	1,200.00	-	50.00	150.00	(1,050.00)	-54%
Legal	-	-	-	-	-	-
Dues & Subscriptions	290.00	-	-	70.00	(220.00)	-43%
Travel -Non Litigation	100.00	-	-	-	(100.00)	-67%
License and Fees	0.00	-	-	-	(0.00)	-67%
Office Expenses	2,000.00	262.40	85.48	1,015.62	(984.38)	-16%
Educational Expenses	810.00	-	-	-	(810.00)	-67%
Telephone	360.00	44.33	-	139.42	(220.58)	-28%
Contingency	10,000.00	-	-	-	(10,000.00)	-67%
SUBTOTAL	19,010.00	306.73	135.48	5,078.72	(13,931.28)	-40%
REPAIRS & MAINTENANCE						
Auto Expenses	800.00	50.28	25.31	276.73	(523.27)	-32%
Contract Services	-	-	-	-	-	-
Snow Removal Contract	25,000.00	11,250.00	-	22,500.00	(2,500.00)	23% OVER
Snow Removal Beyond Contract	20,000.00	-	-	-	(20,000.00)	-67%
Supplies	0.00	15.00	-	62.50	62.50	-
Repairs & Maintenance	50,000.00	-	454.60	454.60	(49,545.40)	-66%
Transfer to Juniper Drive Investment Account	74,200.00	-	-	-	(74,200.00)	-67%
SUBTOTAL:	170,000.00	11,315.28	479.91	23,293.83	(146,706.17)	14% OVER
Debt Service:						
TOTAL EXPENSES	218,601.00	14,362.58	3,479.69	42,456.37	(164,004.03)	19% OVER
Year to Date Available Revenue				75,558.40		
Year to Date Expenses				42,456.37		
Net Available Revenue				33,102.03		

HILTON CREEK COMMUNITY SERVICES DISTRICT

Capital Reserve Transaction Detail Report

July 2023 through February 2024

Type	Date	Memo	Account	Split	Debit	Credit
Transfer	07/05/2023	Connection F...	12000 · 3 B of Ameri...	10000 · 1 Bank...	7,343.00	
Deposit	07/31/2023	July 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.35	
Transfer	08/23/2023	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...	420.00	
Deposit	08/31/2023	August 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.35	
Deposit	09/29/2023	Deposit	12000 · 3 B of Ameri...	7031 · Interest ...	1.31	
Deposit	10/31/2023	October 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.36	
Deposit	11/30/2023	NOVEMBER ...	12000 · 3 B of Ameri...	7031 · Interest ...	1.31	
Deposit	12/29/2023	DECEMBER ...	12000 · 3 B of Ameri...	7031 · Interest ...	1.36	
Transfer	01/10/2024	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...		10,936.00
Deposit	01/31/2024	January 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.29	
Transfer	02/02/2024	DO CONTRO...	12000 · 3 B of Ameri...	10000 · 1 Bank...		736.00
Transfer	02/02/2024	DO CONTRO...	12000 · 3 B of Ameri...	10000 · 1 Bank...		8,871.45
Deposit	02/29/2024	February 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.11	
TOTAL					7,773.44	20,543.45

HILTON CREEK COMMUNITY SERVICES District
Capital Improvement Budget FY 2023 2024
Thursday, February 29, 2024

REVENUE	January	February	Year To Date	Budget Remaining	
	0.5833	0.6667			
General Capital Reserve Funds					
Balance FWD	67,593.06		0.00	67,593.06	
Sewer Connection Fees	14,686.00		0.00	14,686.00	
Availability Fees	1,050.00	10.00	767.00	283.00	
Sewer Connection Inspection Fees	100.00		0.00	100.00	
Investment Interest	12.00	1.29	7.98	4.02	
<i>Potential Reserves Allocation</i>	42,456.40		42,456.40	0.00	
<i>So Cal Ren Loan</i>	91,806.00			91,806.00	
<i>Transfer from Other Funds</i>	0.00		0.00	0.00	
TOTAL REVENUES	217,703.46	11.29	0.00	43,231.38	
EXPENSES					
Capital Improvement Projects - 5 Year Plan					
Clarifier 2 Parts (Paid in FY 2021/2022 Budget)				0.00	
Clarifier 2 - Labor & Heavy Equipment	20,000.00	0.00	0.00	13,344.90	
Clarifier 1 Parts	50,000.00		0.00	50,000.00	
Clarifier 1 Labor & Heavy Equipment	22,000.00		0.00	22,000.00	
Aeration Blowers = Oxygen ** / SCR Loan	91,806.00	11,548.50	736.00	12,728.60	
Drying Beds / Sludge Dewatering	150,000.00			150,000.00	
Emergency Generator - Plant	150,000.00			150,000.00	
Sewer Lines Camera	15,000.00		0.00	15,000.00	
District Vehicle	75,000.00		0.00	75,000.00	
Capital Purchases - Failed Equipment	0.00		0.00	0.00	
Capital Off Road Vehicle - Manhole Access	0.00		0.00	0.00	
*Blower Controls - Not covered by So Cal Ren			8,871.45	8,871.45	
SUBTOTAL	573,806.00	11,548.50	9,607.45	34,944.95	
DEFICIT	-356,102.54				
<i>*Pending TXF from General Fund</i>					
<i>Pending TXF Out for Payment</i>					
<i>Board Approved Adjustment</i>					
Funds TXF to General Fund for Payment					
	Balance Owing	January	February	Year to Date	Owed
So Cal Ren Funds Held in Capital Reserves	12,728.60	10,936.00	736.00	11,672.00	1,056.60
Blower Parts Not Covered by So Cal Ren			8,871.45		

		January	February	Year To Date	Budget Remaining
General Capital - No Funding from Other Sources					
Clarifier 2 - Labor & Heavy Equipment	13,344.90				
Clarifier 1 Parts	-				
Clarifier 1 Labor & Heavy Equipment	-				
Drying Beds / Sludge Dewatering	-				
Emergency Generator - Plant	-				
Sewer Lines Camera	-				
District Vehicle	-				
Capital Purchases - Failed Equipment	-				
Capital Off Road Vehicle - Manhole Access	-				
Total of all transfers to GF for payment	26,073.50	10,936.00	736.00	11,672.00	1,056.60

Labor Hours Per Capital Project

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Year to Date
Clarifier #2 Hours									
Billy	1.50			36.50	13.00	6.00			57.00
Keith	4.50	3.00	11.00	17.50		1.50			37.50
Jason	9.00		13.00	22.00		2.50			46.50
Other	187.50								187.50
Total Clarifier 2	202.50	3.00	24.00	76.00	13.00	10.00	-	-	328.50

Blower Hours									
Billy			1.00	1.00	1.00				3.00
Keith							3.50		3.50
Jason			2.00						2.00
Other									-
Total Blower	-	-	3.00	1.00	1.00	-	3.50	-	8.50

Hourly Rates Clarifier										
Billy	38.20	57.30	-	-	1,394.30	496.60	229.20	-	-	2,177.40
Keith	175.00	787.50	525.00	1,925.00	3,062.50	-	262.50	-	-	6,562.50
Jason	95.00	855.00	-	1,235.00	2,090.00	-	237.50	-	-	4,417.50
Other	187.50	-	-	-	-	-	-	-	-	187.50
Total Labor Costs - Clarifier 2	1,887.30	525.00	3,160.00	6,546.80	496.60	729.20	-	-	-	13,344.90

Hourly Rates Blower										
Billy	38.20	-	-	38.20	38.20	38.20	-	-	-	114.60
Keith	175.00	-	-	-	-	-	-	612.50	-	612.50
Jason	95.00	-	-	190.00	-	-	-	-	-	190.00
Other	-	-	-	-	-	-	-	-	-	-
Total Labor Costs - Blower	-	-	-	228.20	38.20	38.20	-	612.50	-	917.10

Part Costs									
Clarifier 2									
Blower									
			139.50					10,936.00	9,607.45

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Year to Date
Total Clarifier 2 Costs	1,887.30	525.00	3,160.00	6,546.80	496.60	729.20	-	-	13,344.90
Total Blower Costs	-	-	367.70	38.20	38.20	-	11,548.50	9,607.45	21,600.05

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2023 2024
February 29, 2024

Mono County & LAIF REVENUE	January	February	Year To Date	Last Fiscal Year	Delta
	0.5833	0.6667			
Investment Pool Revenue					
Property Taxes Recorded in County Investment Pool					
Secure Property Tax	94,475.33		94,475.33	147,570.63	(53,095.30)
Unsecure Property Tax	264.83		9,582.27	9,330.14	252.13
Excess ERAF			35,606.29	40,124.36	(4,518.07)
Unitary	2,375.74		2,375.74	4,444.25	(2,068.51)
LAIF			-		-
Total Property Tax Received	97,115.90	-	142,039.63	201,469.38	(59,429.75)
Fund Interest - Sewer Fund		4,196.41	8,060.34	10,292.15	(2,231.81)
Fund Interest - Juniper Drive		2,446.02	4,967.31	7,485.19	(2,517.88)
Tax Fund Interest 100% Sewer Fund			-	9,330.14	(9,330.14)
Other Tax Fund Interest 100% Sewer Fund			-	425.76	(425.76)
LAIF Interest - Sewer Fund	51.72		97.73	86.36	11.37
LAIF Interest - Juniper Drive	48.33		91.33	80.64	10.69
Total Interest	100.05	6,642.43	13,216.71	27,700.24	(14,483.53)
Delinquent Accounts Payments	1,739.34		1,739.34	2,354.96	(615.62)
Miscellaneous			-		-
Total Miscellaneous	1,739.34	-	1,739.34	2,354.96	(615.62)
Total Investment Pool Revenue	98,955.29	6,642.43	156,995.68		
Investment Transferred					
Funds Transferred from Hilton Creek - Mono			-		-
Funds Transferred from Juniper Drive - Mono			-		-
Funds Transferred From Capital - Mono			-		-
Funds Transferred from Hilton Creek - LAIF			-		-
Funds Transferred from Juniper Drive - LAIF			-		-
Funds Transferred From Capital - LAIF			-		-
Total Investments Transferred	-	-	-	-	-
Transfers and Expenses					
Property Tax Admin Fee			-	3,212.00	(3,212.00)
Property Taxes Transferred to Operations		20,000.00	126,000.00	81,998.00	44,002.00
Property Taxes Transferred to Capital			-		-
Property Taxes Transferred to Juniper			-		-
Delinquent Account Payments TXF to Operations			-	2,354.96	(2,354.96)
Miscellaneous Adjustments			-	(248.87)	248.87
Total Outgoing	-	20,000.00	126,000.00	87,316.09	38,683.91
Net Investment Pool Revenue	-	(20,000.00)	(126,000.00)		
Funds Earmarked for Reserves, Capital and Operating					
			Running Tot		
Emergency Reserves			42,456.40	17,456.40	25,000.00
Capital Reserves			42,456.40	17,456.40	25,000.00
Operation Reserves			25,000.00		25,000.00
PERS UAL			25,000.00		25,000.00
Personnel Leave Liabilities			25,000.00		25,000.00
Total Earmarked Funds	-	-	159,912.80	34,912.80	125,000.00
Net Investment Funds	-	(20,000.00)	(285,912.80)	69,825.60	250,000.00

HCCSD Mono County Investment Pool

03/04/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
000 Mono County Investment Pool	
100 Hilton Creek Funds Holdings	288,697.85
101 Emergency Reserves Holdings	42,546.40
102 Capital Reserves Holdings	42,546.40
103 Operation Reserves Holdings	25,000.00
104 PERS UAL Holdings	25,000.00
105 Personnel Leave Liability	25,000.00
200 Juniper Drive Funds Holding	323,913.21
000 Mono County Investment Pool - Other	86,915.58
Total 000 Mono County Investment Pool	<u>859,619.44</u>
Total Checking/Savings	<u>859,619.44</u>
Total Current Assets	<u>859,619.44</u>
TOTAL ASSETS	<u>859,619.44</u>
LIABILITIES & EQUITY	
Equity	
Owners Equity	828,812.82
Net Income	30,806.62
Total Equity	<u>859,619.44</u>
TOTAL LIABILITIES & EQUITY	<u>859,619.44</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2023 through February 2024

Type	Date	Name	Memo	Split	Debit	Credit
Jul 23						
Transfer	07/10/2023		Funds Transf...	10000 · 1 Bank...		31,000.00
Deposit	07/31/2023		FY 2022 2023...	7033 · Mono C...	2,105.21	
Jul 23					2,105.21	31,000.00
Aug 23						
Check	08/31/2023		FY 2022 2023...	7031 · Interest ...		1.32
Deposit	08/31/2023		FY 2022 2023...	7031 · Interest ...	3,601.03	
Deposit	08/31/2023		HOPTR Intere...	7031 · Interest ...	2.38	
Deposit	08/31/2023		ERAF 2022	7033 · Mono C...	35,606.29	
Deposit	08/31/2023		Tax Fund Intr...	7031 · Interest ...	116.39	
Aug 23					39,326.09	1.32
Sep 23						
Transfer	09/01/2023		Funds Transf...	10000 · 1 Bank...		35,000.00
Deposit	09/30/2023		Total Amount ...	7031 · Interest ...	3,863.93	
Sep 23					3,863.93	35,000.00
Oct 23						
Deposit	10/01/2023		Current Unse...	7033 · Mono C...	9,317.44	
Oct 23					9,317.44	0.00
Nov 23						
Transfer	11/16/2023		Funds Transf...	10000 · 1 Bank...		40,000.00
Nov 23					0.00	40,000.00
Dec 23						
Dec 23						
Jan 24						
Deposit	01/01/2024		UNITARY	7033 · Mono C...	2,375.74	
Deposit	01/01/2024		UNSECURE ...	7033 · Mono C...	264.83	
Deposit	01/01/2024		DELINQUEN...	4016 · DELINQ...	1,739.34	
Deposit	01/01/2024		SECURE PR...	7033 · Mono C...	94,475.33	
Jan 24					98,855.24	0.00
Feb 24						
Transfer	02/28/2024		Funds Transf...	10000 · 1 Bank...		20,000.00
Deposit	02/29/2024		APPORTION...	7031 · Interest ...	4,196.41	
Feb 24					4,196.41	20,000.00
TOTAL					157,664.32	126,001.32

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03/10/24

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Mono Country Inv. Pool Transactions
July 2023 through June 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '23 - Jun 24									
Deposit	08/31/2023			FY 2022 2023...	Mono County Treas...		601- Interest In...	2,345.25	
Deposit	09/30/2023			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,521.29	
Deposit	03/04/2024			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,446.02	
Jul '23 - Jun 24								7,312.56	0.00

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2023
 To Date: 06/30/2024
 From Account: 380
 To Account: 380
 Include Accounts With No Activity
 Run Date: 03/04/2024
 User: slegrand

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
380-		CASH - HILTON CREEK COMM SVC DISTRICT								Balance	Forward	828,812.82
	07/07/2023	District Draw Request 7/3/2023	SYS	AP	591940		14267	HILTON CREEK COMMUNITY SERVICES DISTRICT	70323		31,000.00	797,812.82
	08/01/2023	PC-Excess ERAF	AJ	GL	602363					35,606.29		833,419.11
	08/31/2023	District Draw Request 8/23/2023	SYS	AP	602288		14740	HILTON CREEK COMMUNITY SERVICES DISTRICT	082323		35,000.00	798,419.11
	09/30/2023	PC-Sept. 2023 Cur Unsecured FY 2023-24	AJ	GL	608460					9,317.44		807,736.55
	09/30/2023	PC-1Q 23-24 Interest Appt	AJ	GL	612885					6,385.22		814,121.77
	11/16/2023	District Draw Request 11/13/2023	SYS	AP	615013		15330	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323		40,000.00	774,121.77
	12/31/2023	PC-Dec 2023 Cur Unsec FY 2023/24	AJ	GL	623468					156.50		774,278.27
	12/31/2023	PC-Dec 2023 Unitary FY 2023/24	AJ	GL	623467					2,375.74		776,654.01
	12/31/2023	PC-Dec 2023 Del Unsec FY 2023/24	AJ	GL	623470					30.34		776,684.35
	12/31/2023	PC-Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466					93,885.45		870,569.80
	12/31/2023	PC-Dec 2023 Del Sec FY 2023/24	AJ	GL	623480					881.98		871,451.78
	12/31/2023	PC-Dec 2023 Supp Sec FY 2023/24	AJ	GL	623936					1,447.24		872,899.02
	12/31/2023	PC-Dec 2023 Supp UnSec FY 2023/24	AJ	GL	623472	Interest Apportionment SF 63% 4196.41 JD 37% 2446.02				77.99		872,977.01
	12/31/2023	PC-2Q 23-24 Interest Appt	AJ	GL	628799					6,642.43		879,619.44
	02/27/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629871		16132	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224		20,000.00	859,619.44
		TOTAL								156,806.62	126,000.00	859,619.44
380-		ACCOUNTS PAYABLE								Balance	Forward	0.00
	07/05/2023	District Draw Request 7/3/2023	SYS	AP	591937		14267	HILTON CREEK COMMUNITY SERVICES	70323		31,000.00	31,000.00 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	07/07/2023	District Draw Request 7/3/2023	SYS	AP	591940		14267	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	70323	31,000.00		0.00
	08/23/2023	District Draw Request 8/23/2023	SYS	AP	602282		14740	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	082323		35,000.00	35,000.00 CR
	08/31/2023	District Draw Request 8/23/2023	SYS	AP	602288		14740	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	082323	35,000.00		0.00
	11/13/2023	District Draw Request 11/13/2023	SYS	AP	615001		15330	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	111323		40,000.00	40,000.00 CR
	11/16/2023	District Draw Request 11/13/2023	SYS	AP	615013		15330	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	111323	40,000.00		0.00
	02/26/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629869		16132	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	022224		20,000.00	20,000.00 CR
	02/27/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629871		16132	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	022224	20,000.00		0.00
		TOTAL								126,000.00	126,000.00	0.00
380		Long-Term Debt Payable								Balance	Forward	0.00
380-		FUND BALANCE AVAILABLE								Balance	Forward	694,101.47 CR
380		INTEREST INCOME								Balance	Forward	0.00
	09/30/2023	1Q 23-24 Interest Appt	AJ	GL	612885						6,385.22	6,385.22 CR
	12/31/2023	2Q 23-24 Interest Appt	AJ	GL	628799						6,642.43	13,027.65 CR
		TOTAL								0.00	13,027.65	13,027.65 CR
380		MISCELLANEOUS REVENUE								Balance	Forward	0.00
	08/01/2023	FY 2022 Excess ERAF Allocation	AJ	GL	602363						35,606.29	35,606.29 CR
	09/30/2023	Sept. 2023 Cur Unsecured FY 2023-24	AJ	GL	608460						9,317.44	44,923.73 CR
	12/31/2023	Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466						92,145.12	137,068.85 CR
	12/31/2023	Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466						1,740.33	138,809.18 CR
	12/31/2023	Dec 2023 Unitary FY 2023/24	AJ	GL	623467						2,375.74	141,184.92 CR
	12/31/2023	Dec 2023 Cur Unsec FY 2023/24	AJ	GL	623468						156.50	141,341.42 CR
	12/31/2023	Dec 2023 Del Unsec FY 2023/24	AJ	GL	623470						30.34	141,371.76 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	12/31/2023	Dec 2023 Supp UnSec FY 2023/24	AJ	GL	623472						77.99	141,449.75 CR
	12/31/2023	Dec 2023 Del Sec FY 2023/24	AJ	GL	623480						881.98	142,331.73 CR
	12/31/2023	Dec 2023 Supp Sec FY 2023/24	AJ	GL	623936						1,447.24	143,778.97 CR
		TOTAL								0.00	143,778.97	143,778.97 CR
380		EXPENDITURES								Balance	Forward	0.00
	07/05/2023	District Draw Request 7/3/2023	SYS	AP	591937		14267	HILTON CREEK COMMUNITY SERVICES DISTRICT	70323	31,000.00		31,000.00
	08/23/2023	District Draw Request 8/23/2023	SYS	AP	602282		14740	HILTON CREEK COMMUNITY SERVICES DISTRICT	082323	35,000.00		66,000.00
	11/13/2023	District Draw Request 11/13/2023	SYS	AP	615001		15330	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323	40,000.00		106,000.00
	02/26/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629869		16132	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224	20,000.00		126,000.00
		TOTAL								126,000.00	0.00	126,000.00
		GRAND TOTAL								408,806.62	408,806.62	134,711.35

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

March 01, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

HILTON CREEK COMMUNITY SERVICES DISTRICT

SECRETARY OF THE BOARD
3222 CROWLEY LAKE DR.
CROWLEY LAKE, CA 93546

[Tran Type Definitions](#)



Account Number:

February 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	10,059.55
Total Withdrawal:	0.00	Ending Balance:	10,059.55

HILTON CREEK COMMUNITY SERVICES DISTRICT
LAIF Fiscal Year Transaction Detail Report
July 2023 through June 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/14/2023		April to June	14000 · 5 LAIF	7031 · Interest ...	39.75	
Deposit	10/31/2023		July - Sept	14000 · 5 LAIF	7031 · Interest ...	46.01	
Deposit	01/31/2024		Oct - Dec	14000 · 5 LAIF	7031 · Interest ...	51.72	
TOTAL						137.48	0.00

HCCSD Mono County Investment Pool

Profit & Loss

February 2024

	<u>Feb 24</u>
Ordinary Income/Expense	
Income	
Interest	
Fund Interest	<u>6,642.43</u>
Total Interest	<u>6,642.43</u>
Total Income	6,642.43
Expense	
Transfer	
Operations Transfer- General	<u>20,000.00</u>
Total Transfer	<u>20,000.00</u>
Total Expense	<u>20,000.00</u>
Net Ordinary Income	<u>-13,357.57</u>
Net Income	<u><u>-13,357.57</u></u>

**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
LAIF Transactions Fiscal Year 2020/2021
July 2023 through June 2024**

Type	Date	Num	Memo	Account	Split	Debit	Credit
Jul 23 Deposit	07/14/2023		FY 2022 2023...	102 - LAIF	601- Interest In...	37.14	
Jul 23						37.14	0.00
Aug 23 Aug 23							
Sep 23 Sep 23							
Oct 23 Deposit	10/31/2023		FY 2023-2024...	102 - LAIF	601- Interest In...	43.00	
Oct 23						43.00	0.00
Nov 23 Nov 23							
Dec 23 Dec 23							
Jan 24 Deposit	01/31/2024		FY 2023-2024	102 - LAIF	601- Interest In...	48.33	
Jan 24						48.33	0.00
Feb 24 Feb 24							
Mar 24 Mar 24							
Apr 24 Apr 24							
May 24 May 24							
Jun 24 Jun 24							
TOTAL						<u>128.47</u>	<u>0.00</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
Revenue Report FY 2023 2024
February 29, 2024

	<u>January</u>	<u>February</u>	<u>Year To</u>
	<u>Nov & Dec</u>	<u>Nov 7 Dec</u>	<u>Date</u>
Sewer Operation & Maintenance Revenue:			
Previous Month's Outstanding (Even Month's Only)		25,465.63	
Sewer Use Fees Billed	70,650.68		291,006.19
Late & Admin Fees Charges Billed			285.34
Availability Fees Charged			
Other Charges Billed			-
Total Charged	70,650.68	25,465.63	420,580.56
Sewer Fees Collected	45,185.05	13,205.05	243,699.94
Late & Admin Fees Collected			505.95
Availability Fees Collected			
Other Collections			80.01
*Total Collected	45,185.05	13,205.05	245,445.90
Less Prepaid	(2,015.96)	(2,660.91)	(22,774.07)
Total Net Collections	43,169.09	10,544.14	222,671.83
Outstanding Collections Sewer Use Fees	25,465.63	13,205.05	108,569.12
Outstanding Collections - Late & Admin Fees	-	-	
Percent Collected	61%	41%	53%
<i>*Payment associated with Invoice Date</i>			

	<u>January</u>	<u>February</u>	<u>Year To</u>
	<u>Nov & Dec</u>	<u>Nov 7 Dec</u>	<u>Date</u>
Juniper Drive Revenue			
Previous Month's Outstanding (Even Month's Only)		14,005.47	
Road Maintenance Fees Billed	14,555.06		58,417.08
Late Fees Charges	-		-
Other Charges			-
Total Charged	14,555.06	14,005.47	87,177.53
Road Maintenance Fees Collected	10,575.12	3,591.26	56,168.80
Late Fees Collected	549.59		1,099.18
Other Collections			-
*Total Collected	11,124.71	3,591.26	57,267.98
Less Prepaid	(87.10)	(87.10)	(1,570.58)
Total Net Collections	11,037.61	3,504.16	55,697.40
Juniper Outstanding Road Maintenance Fees	14,555.06	(3,591.26)	12,823.40
Outstanding Collections - Late & Admin Fees	(549.59)	-	
Percent Collected	76%	25%	64%
<i>*Payment associated with Invoice Date</i>			

HILTON CREEK COMMUNITY SERVICES DISTRICT

District Funds Transfer Transactions

July 2023 through June 2024

Type	Date	Memo	Account	Debit	Credit
Jul 23					
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	10000 · 1 Bank of America-Chec...		7,343.00
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	12000 · 3 B of America-Capital ...	7,343.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - S...	10000 · 1 Bank of America-Chec...	31,000.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - S...	13000 · 4 Mono Co Treasury Inv....		31,000.00
				38,343.00	38,343.00
Aug 23					
Transfer	08/07/2023	Funds Transfer Snow Removal	10000 · 1 Bank of America-Chec...	11,250.00	
Transfer	08/07/2023	Funds Transfer Snow Removal	17000 · Juniper Dr SZB Clearing...		11,250.00
Transfer	08/23/2023	Funds Transfer Clear Account Including Snow Removal	10000 · 1 Bank of America-Chec...	10,552.66	
Transfer	08/23/2023	Funds Transfer Availability Fees FY 2022 2023	10000 · 1 Bank of America-Chec...		420.00
Transfer	08/23/2023	Funds Transfer Avail Fees FY 2022 2023	12000 · 3 B of America-Capital ...	420.00	
Transfer	08/23/2023	Funds Transfer Clear Account Including Snow Removal	17000 · Juniper Dr SZB Clearing...		10,552.66
				22,222.66	22,222.66
Sep 23					
Transfer	09/01/2023	Funds Transfer Operating Expenses - Payroll and Vactoring	10000 · 1 Bank of America-Chec...	35,000.00	
Transfer	09/01/2023	Funds Transfer Operating Expenses - Payroll and Vactoring	13000 · 4 Mono Co Treasury Inv....		35,000.00
				35,000.00	35,000.00
Oct 23					
Nov 23					
Transfer	11/16/2023	Funds Transfer - Operations & Payroll	10000 · 1 Bank of America-Chec...	40,000.00	
Transfer	11/16/2023	Funds Transfer - Operations & Payroll	13000 · 4 Mono Co Treasury Inv....		40,000.00
				40,000.00	40,000.00
Dec 23					
Jan 24					
Transfer	01/09/2024	SNOW REMOVAL CONTRACT SECOND INSTALLMENT	10000 · 1 Bank of America-Chec...	11,250.00	
Transfer	01/09/2024	SNOW REMOVAL CONTRACT SECOND INSTALLMENT	17000 · Juniper Dr SZB Clearing...		11,250.00
Transfer	01/10/2024	Funds Transfer - Blower Project - APGN Checks 8503 and 850...	10000 · 1 Bank of America-Chec...	10,936.00	
Transfer	01/10/2024	Funds Transfer - Blower Project - APGN Checks 8503 and 850...	12000 · 3 B of America-Capital ...		10,936.00
				22,186.00	22,186.00
Feb 24					
Transfer	02/02/2024	DO CONTROLLER - BLOWER - AMERICAN MADE PRODUCTS	10000 · 1 Bank of America-Chec...	736.00	
Transfer	02/02/2024	DO CONTROLLERS - GERMAN MADE	10000 · 1 Bank of America-Chec...	8,871.45	
Transfer	02/02/2024	DO CONTROLLER - BLOWER - AMERICAN MADE PRODUCTS	12000 · 3 B of America-Capital ...		736.00
Transfer	02/02/2024	DO CONTROLLERS - GERMAN MADE	12000 · 3 B of America-Capital ...		8,871.45
Transfer	02/28/2024	Funds Transfer - operating and payroll expenses	10000 · 1 Bank of America-Chec...	20,000.00	

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03/10/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
District Funds Transfer Transactions
 July 2023 through June 2024

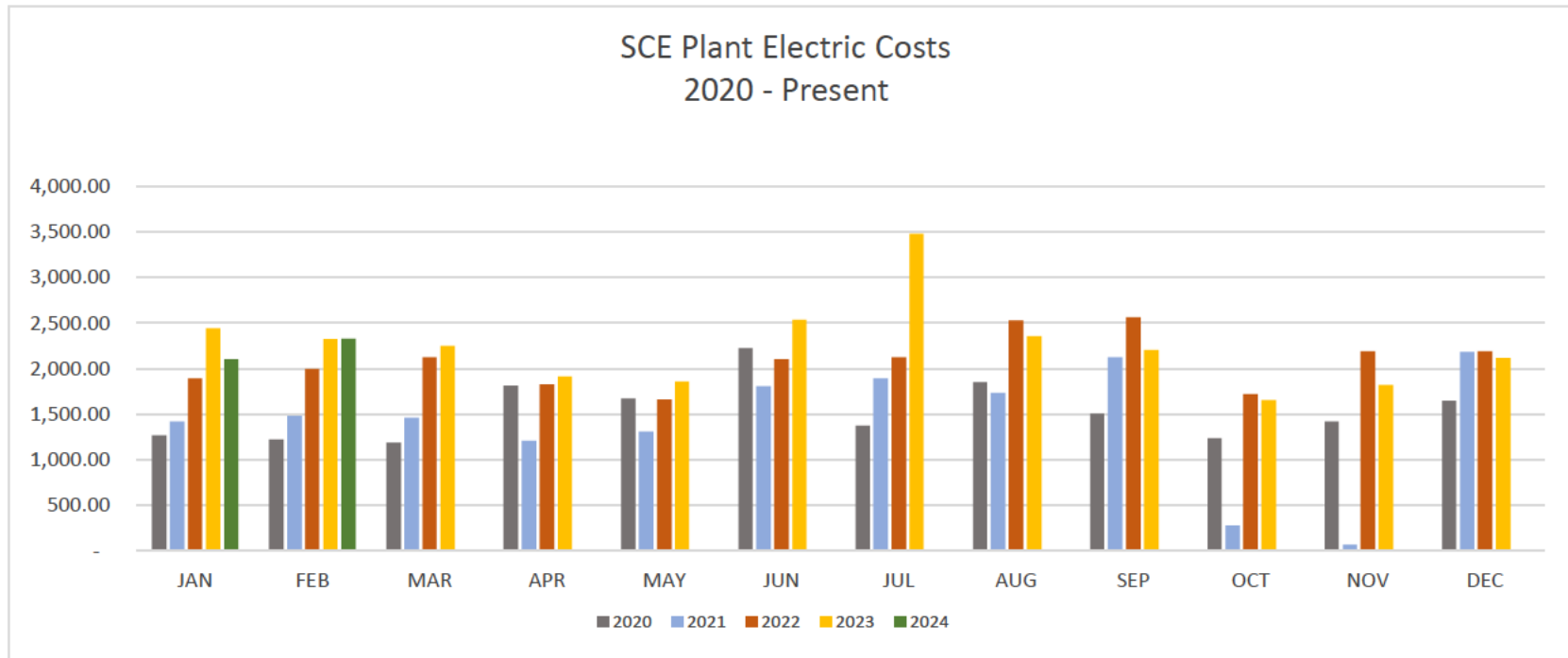
Type	Date	Memo	Account	Debit	Credit
Transfer	02/28/2024	Funds Transfer - operating and payroll expenses	13000 - 4 Mono Co Treasury Inv....		20,000.00
Feb 24				29,607.45	29,607.45
Mar 24					
Mar 24					
Apr 24					
Apr 24					
May 24					
May 24					
Jun 24					
Jun 24					
TOTAL				187,359.11	187,359.11

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Fund Transfer Transactions
July 2023 through June 2024

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
Jul '23 - Jun 24					
Transfer	08/07/2023	Funds Transf...	101 - Checking - B o...		11,250.00
Transfer	08/07/2023	Funds Transf...	JDSZB Wash Account	11,250.00	
Transfer	08/23/2023	Funds Transf...	101 - Checking - B o...		10,552.66
Transfer	08/23/2023	Funds Transf...	JDSZB Wash Account	10,552.66	
Transfer	08/28/2023	Reverse 8/23/...	JDSZB Wash Account		10,552.66
Transfer	08/28/2023	Reverse 8/23/...	101 - Checking - B o...	10,552.66	
Transfer	01/07/2024	SNOW REM...	101 - Checking - B o...		11,250.00
Transfer	01/07/2024	SNOW REM...	JDSZB Wash Account	11,250.00	
Jul '23 - Jun 24				<u>43,605.32</u>	<u>43,605.32</u>

HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
2013	1,807.29	1,522.48	1,680.87	1,335.15	1,621.01	2,317.05	2,169.45	1,661.44	1,871.40	1,061.05	1,300.27	1,215.51	1659.69
2014	1,159.40	1,105.89	1,105.96	998.57	1,180.62	1,015.24	1,274.09	1,992.96	1,882.55	1,337.29	1,241.11	1,345.37	1,357.93
2015	1,344.08	1,117.86	1,296.95	1,198.81	1,551.49	2,063.42	1,699.59	1,394.97	1,471.93	1,344.89	1,026.53	1,204.75	1,440.79
2016	1,330.52	995.19	1,543.03	1,563.37	998.18	1,029.09	1,211.52	1,040.58	1,065.69	1,140.95	830.92	978.51	1,211.04
2017	1,049.12	1,015.01	1,229.32	1,046.69	995.55	952.91	1,212.89	1,192.97	1,139.88	1,247.67	870.98	1,257.64	1,171.36
2018	1,084.24	1,519.62	1,185.24	980.79	1,585.18	1,958.72	2,039.38	1,980.39	1,804.35	1,579.83	1,778.21	1,782.52	1,638.19
2019	1,671.33	1,837.85	1,711.43	1,632.48	1,649.44	1,867.10	1,273.14	1,294.31	1,807.81	1,587.41	1,264.56	1,246.17	1,604.77
2020	1,269.72	1,220.72	1,189.09	1,813.11	1,673.46	2,222.14	1,374.75	1,852.97	1,506.67	1,237.67	1,422.08	1,644.73	1,572.85
2021	1,418.22	1,481.29	1,462.87	1,205.59	1,308.92	1,802.50	1,893.58	1,730.03	2,126.50	279.15	68.30	2,181.00	1,459.92
2022	1,891.71	1,994.83	2,124.45	1,826.94	1,662.05	2,105.34	2,125.08	2,525.43	2,563.23	1,719.03	2,193.01	2,193.11	2,072.79
2023	2,441.54	2,322.66	2,252.72	1,913.41	1,859.59	2,532.82	3,477.21	2,358.34	2,206.05	1,653.51	1,819.99	2,113.98	2,228.83
2024	2,103.84	2,325.97											
Mo. Avg	1,547.58	1,538.28	1,525.63	1,410.45	1,462.32	1,806.03	1,795.52	1,729.49	1,767.82	1,289.86	1,256.00	1,560.30	1,583.47
19-23 Avg	1,738.50	1,771.47	1,748.11	1,678.31	1,630.69	2,105.98	2,028.75	1,952.22	2,042.05	1,295.35	1,353.59	1,875.80	1,787.83



Plant Electric Use Comparison 23-24							PEAK HOURS PLANT			
	FY 2022-2023		FY 2023-2024		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	10406	2125.08	15030	3477.21	4624	1352.13	2118	1108	11804	
AUG	13062	2525.43	10174	2358.34	-2888	-167.09	1551	575	8048	
SEP	13448	2563.23	10029	2206.05	-3419	-357.18	1399	679	7845	106
OCT	10413	1719.03	8694	1653.51	-1719	-65.52		1834	3966	2894
NOV	13501	2193.01	9972	1819.99	-3529	-373.02		2048	4668	3256
DEC	13020	2193.11	10985	2113.98	-2035	-79.13		2260	5095	3630
JAN	13245	2441.54	11088	2103.84	-2157	-337.70		2268	5269	3551
FEB	12718	2322.66	12367	2325.97	-351	3.31		2503	5836	4028
MAR	12910	2252.72			-12910	-2252.72				
APR	10437	1913.41			-10437	-1913.41				
MAY	10298	1859.59			-10298	-1859.59				
JUN	10452	2532.82			-10452	-2532.82				
AVG YTD	12,477	\$ 2,260.39	11,042	\$ 2,257.36	(1,434)	\$ (3.02)	1,689	1,659	6,566	2,911

Pump Station Use Comparison							PEAK HOURS PUMP			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	2751	737.95	4943	1307.68	2192	569.73	751	377	3815	
AUG	2762	758.52	3348	996.18	586	237.66	574	230	2544	
SEP	3098	822.66	3818	1016.42	720	193.76	596	317	2854	54
OCT	3069	618.61	3357	749.94	288	131.33		833	1324	1200
NOV	3840	711.44	3863	823.17	23	111.73		946	1533	1384
DEC	4175	853.36	4098	857.79	-77	4.43		1026	1552	1520
JAN	4095	928.76	3696	809.08	-399	-119.68		951	1430	1315
FEB	3899	740.11	4270	889.90	371	149.79		1088	1636	1546
MAR	4254	830.09			-4254	-830.09				
APR	5594	1171.26			-5594	-1171.26				
MAY	5192	1046.49			-5192	-1046.49				
JUN	4356	1216.66			-4356	-1216.66				
AVG YTD	3461	\$ 771.43	3924	\$ 931.27	463	\$ 159.84	640	721	2086	1170

SUMMER COST PERIODS (June 1 to Sept 30)

PEAK	WEEKDAYS	WEEKENDS & HOLIDAYS
ON	4-9 PM	
MID		4-9PM
OFF	12 AM - 4 PM 9 PM - 12 AM	12 AM TO 4 PM 9 PM - 12 AM

WINTER COST PERIODS (Oct 1 to May 31)

PEAK	WEEKDAYS	WEEKENDS & HOLIDAYS
MID	4-9 PM	4-9 PM
OFF	12 AM - 8 AM 9 PM - 12 AM	12 AM TO 8 AM 9 PM - 12 AM
SUPER OFF	8 AM-4PM	8 AM-4PM

Fiscal Year Summary
 July 1, 2022 to June 30, 2023
 Equipment Use

	Sewer		Juniper		Total	
	Hours	Cost	Hours	Cost	Hours	Cost
July	7.50	897.50	-	22,500.00	7.50	25,000.00
August	5.50	387.50	-	-	5.50	387.50
September - No Charges	-	-	-	-	-	-
October - No Charges	-	-	-	-	-	-
November	7.50	-	-	-	7.50	-
December	1.00	-	-	-	-	-
January	8.50	602.50	4.00	300.00	12.50	902.50
February End Prepaid Hours	6.50	612.50	22.25	2,143.75	28.75	2,756.25
Year End Total Prepaid	36.50	2,500.00	26.25	24,943.75	61.75	29,046.25
February Over Hours	2.00	150.00	5.75	431.25	7.75	581.25
March	-	-	-	-	-	-
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
Over Prepaid Totals	2.00	150.00	5.75	431.25	7.75	581.25
Total Fiscal Year Costs	38.50	2,650.00	32.00	25,375.00	69.50	29,627.50

Total Reimbursement

Notes:

Contact Agreement = \$25,000 for 60 hours of work. After 60 hours, hourly rates apply
 60 hour criteria met in December

Juniper Drive to be reimbursed for sewer costs over \$2,500 within the 60 hour limit

Snow Activity

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
FEBRUARY 13, 2024
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. Steve Shipley called the meeting to order at 5:04 p.m.

A. ROLL CALL

Members Present: Cindy Adamson, Windsor Czeschin, and Steve Shipley

Members Absent: Isabel Connolly and Devin Preston

Staff Present: Lorinda Beatty, Billy Czeschin and Keith Hafner

Guests: David Richman

2. **ADDITIONS TO AGENDA** – None

3. **PUBLIC COMMENT**

A. Public Comment – items not on the agenda. None.

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds

2. Budget Report: YTD Actual to Budget Report January, 2024

3. District Fund Transfers – January, 2024

3. Southern California Edison Report

4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of January 9, 2024

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Ms. Czeschin

Ms. Adamson	Ms. Connolly	Ms. Czeschin	Mr. Preston	Mr. Shipley
Aye	Absent	Aye	Absent	Aye

5. **SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE**
 - A. **General Manager Report on Status of Facilities and Operational**
 1. **Plant Automation update**

No Updates
 2. **Clarifier #1**

Mr. Hafner reported that both clarifiers are running well. Since putting clarifier #2 online, there has been some undesirable results caused by low oxygen and/or low Ph. and staff is working to resolve the issue.
 3. **Blower**

DO Controller equipment is on sight and installation will begin in March.
 4. **Wells**

Quarterly reports were done, and everything is good.
 5. **Easements, Manholes and Sewer Lines**

15 Meadow View Drive continues to have problems with the private lateral. The District did rod the lower section of Meadow View drive near the house just to check and found nothing of concern with District lines. The owner continues to try to locate the problem. A public comment questioned a problem with the line and potential sewage going into the creek and if the District should put the property owner on notice.
 6. **Drying Beds**

Mr. Hafner reported that the drying beds are doing great, and some sludge away has been hauled away.
 7. **Testing and Flows.**

Testing results were all good BOD at 12.7 and CBOD at 4.1. Flows are normal at approximately 77,000 per day
 8. **Miscellaneous Projects**

Mr. Czeschin performed the annual service on the diesel generator.
6. **NEW BUSINESS**
 - A. **Records Retention Discussion**

Ms. Beatty advised the Board that she has begun working on a Records Retention Policy and developing a plan to digitize documents. Mr. Beatty advised that this will be a long-term project because you have to prepare the documents to be scanned, scan the documents, verify the scan and return the document to its original state.

 1. **Policy** – Ms. Beatty advised that one of the first steps is to develop a policy that outlines how documents are treated and how destruction of documents are authorized.
 2. **Per Diem Assistant** - Ms. Beatty stated that it would be more cost effective to hire a per diem employee to perform the scanning process than to pay Ms. Beatty at her hourly rate. That would enable the per diem employee to devote their time entirely to the project.

3. Digital Storage – Ms. Beatty advised that the current digital storage is not sufficient for this project and will research a more efficient and secure cloud service.

B. FY 2024/2025 Budget – Discussion

Ms. Beatty advised the Board and Staff to prepare for budget discussions, adjustments and planning.

7. OLD BUSINESS

A. Studio Apartment Definition

Ms. Beatty advised that there were some typos that needed to be cleared up. Additionally, the Board wanted the closet space to be defined as not capable of accommodating a standard twin mattress.

B. SoCal Ren / Incentives Update

Mr. Czeschin stated that some energy saving incentives may be reduced due to horsepower differences between the turbo blower that was selected (30 HP) and the specifications of the incentives (25 HP). The Manufacturer feels that the 30-horsepower turbo blower will still be more efficient in the long run and should not make much of a difference.

8. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None

9. BOARD MEMBER COMMENTS/REPORTS – None

10. ANNOUNCEMENTS

A. Regular Board Meeting March 12, 2024 at 5 pm

11. ADJOURNMENT

Motion: To Adjourn the February 13, 2024 Regular Board Meeting at 5:36 p.m.

Moved by Ms. Adamson, Second by Ms. Czeschin

Ms. Adamson	Ms. Connolly	Ms. Czeschin	Mr. Preston	Mr. Shipley
Aye	Absent	Aye	Absent	Aye

The meeting was adjourned at 5:36 pm.



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

March 8, 2024

To the Board of Directors
Hilton Creek Community Services District
3222 Crowley Lake Drive
Crowley Lake, CA 93546

We have audited the financial statements of the business-type activities of Hilton Creek Community Services District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 25, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hilton Creek Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive estimates affecting the financial statements were:

- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.
- Accrual and disclosure of compensated absences: Management's estimate is based on information collected by the District using current pay rates and District's policy on employee use of compensating time-off. Our audit agreed balances reported in the financial statements to those in the District calculated spreadsheets.
- Estimates pertaining to the calculation of the Net Pension Liability and related deferred inflows and outflows of financial resources, as prepared by actuaries.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 8, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements

or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to RSI, which is required supplementary information that supplement the basic financial statements. Our procedures consisted of inquires 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but is not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

HILTON CREEK COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE ASSISTANT FOR SPECIAL PROJECTS CONTACT PER DIEM
EMPLOYMENT AGREEMENT

This Agreement is made effective as of March 12, 2024 (the “Effective Date”) by and between the Hilton Creek Community Services District (hereinafter referred to as “District”) and Dena (Daylight) Kirwan (hereinafter referred to as “Per Diem Employee”).

WHEREAS, the District desires to employ Administrative Assistant for Special Projects Contact and Response on the terms set forth herein; and

WHEREAS, Per Diem Employee desires to be employed by the District as Administrative Assistant for Special Projects Contact and Response on the terms set forth herein; and

WHEREAS, it is the desire of the Board of Directors of the District (the “Board”) and Per Diem Employee to set forth the terms and conditions of Employee’s Per Diem employment by the District; and

NOW, THEREFORE, in consideration of the following mutual promises, the foregoing recitals, and the covenants, conditions and agreements contained herein, the parties agree as follows:

1. **Employment.**
The District hereby employs Per Diem Employee to serve as its Administrative Assistant for Special Projects Contact Response upon the terms and conditions as hereinafter set forth. Employee accepts such per diem employment upon the terms and conditions as hereinafter set forth.
2. **Term.**
This Agreement shall be effective March 12, 2024 and shall terminate June 30, 2024, unless terminated earlier under Section 9 or extended by mutual agreement of the parties. This Agreement may be amended by mutual agreement of the parties. This Agreement supersedes any and all prior agreements between the District and Per Diem Employee.
3. **Schedule / Time at Work.**
Per Diem Employee does not have a set schedule and there are no minimum work hours promised by the District. Likewise, the Per Diem Employee has the right to refuse work hours offered by the District. Per Diem Employee’s may not work 1,000 or more hours per contractual/fiscal year nor **average** more than 19 hours per week.
4. **Compensation.**
For Per Diem Employee’s services rendered to the District on a Per Diem basis, the District shall pay the hourly rate of \$20 per hour.

5. Benefits.
The District shall not provide the Per Diem Employee with health, retirement, paid time off benefits or any other benefit paid to full time employees unless otherwise required by law.
6. Reimbursement.
The District shall reimburse Per Diem Employee for documented actual and necessary travel expenses incurred within the scope of Per Diem Employee's employment (e.g., lodging, meals, parking, tolls, hotels, etc.). For reimbursement, Per Diem Employee shall submit an expense claim in writing supported by appropriate written documentation on the first day of the month following the month the expenses are incurred. Reimbursement shall only be allowed for expenses permitted by District policy or incurred with prior approval of the Board and not otherwise reimbursed.
7. Professional Reimbursement.
To the extent deemed appropriate by the Board of Directors, the District shall pay the professional dues, subscriptions, and other educational expenses necessary for Per Diem Employee's full participation in applicable professional associations, for their continued professional growth and for the good of the District.
8. Duties and Responsibilities of Employee.
Per Diem Employee shall, at the direction of the General Manager or Board Secretary provide general office services including but not limited to filing, sorting, organizing, typing, scanning, digital organization of files scanned, other office related duties as needed and/or project workflow descriptions.
9. Termination and Voluntary Resignation.
 - A) Per Diem Employee is an at will employee and can be terminated without notice. Per Diem Employee is provided an Employee Handbook. Per Diem Employee's termination is governed by the Employee Handbook. If Per Diem Employee is terminated, the District shall not pay Per Diem Employee any additional compensation after the date of termination; instead, Per Diem Employee shall only be entitled to the compensation earned up to the date of termination.
 - B) In the event of a voluntary resignation of employment, Per Diem Employee should whenever possible, give the Board thirty (30) days advance written notice.
 - C) The Agreement may be terminated by mutual agreement of the parties at any time.
10. Entire Agreement.
This agreement is freely and voluntarily entered into by the parties. This agreement is the entire agreement between the parties relating to the subject matter hereof. Any prior agreements, promises, negotiations, or representations not expressly set forth in this agreement are of no force and effect. The parties do not rely on any inducements, promises, or representations made by each other, their representatives or any other person, other than those inducements, promises, and representations contained in this Agreement.

11. **Waiver of Rights.**
Any waiver at any time by either party hereto of its rights with respect to a breach or default or any other matter arising in connection with this agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.
12. **Headings.**
The paragraph headings used in this agreement are for reference only and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this agreement.
13. **Cooperation.**
Each party to this agreement agrees to do all things that may be necessary, including, without limitation, the execution of all documents that may be required hereunder, in order to implement and effectuate this agreement.
14. **Interpretation.**
The parties acknowledge that each party has reviewed, negotiated and revised this agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.
15. **Tax and Contributions.**
Normal payroll deductions shall be made for all applicable state, federal employee/employer obligations. Notwithstanding any other provision of this agreement, the District shall not be liable for any health insurance or retirement consequences as a result of this agreement.
16. **Venue.**
This agreement and the rights and obligations of the parties shall be construed and enforced in accordance with the laws of the State of California. The parties agree that, in the event of litigation, venue shall be the appropriate state court located in Mono County, California, or in Federal Court in the Eastern District of California.
17. **Severability.**
If any term or provision of this agreement is, to any extent, held by a court of competent jurisdiction to be invalid, or unenforceable, the remaining terms and provisions of this agreement shall continue in full force and effect.
18. **Counterparts.**
This agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.
19. **Modification.**
Any amendment to this agreement shall be of no force and effect unless it is in writing and approved by the Board and Per Diem Employee.

WHEREFORE, the parties hereto have executed this Agreement as follows:

HILTON CREEK COMMUNITY SERVICES DISTRICT

By: _____
President, Board of Directors Date _____

Attest:
By: _____
Secretary, Board of Directors Date _____

By: _____
Per Diem Employee, Dena (Daylight) Kirwan Date _____

DRAFT

Document Digitization Project Workflow - DRAFT

This is a general description and workflow for the project to digitize documents for the Hilton Creek Community Services District (District).

The District has a number of historical documents that are decaying. Additionally, there are a number of historical documents that need to be organized, scanned and stored digitally.

The locations of the documents are boxed at the sewer plant and will be brought to the office, sorted into the type of document and added to a list. Ultimately all documents will be accounted for as they are scanned. It may be possible to use the community center, if available to sort the documents.

The workflow will be as follows:

- Sort and organize all historical documents.
- Prepare for digital scanning
 - Remove staples, tape, paperclips and other obstructions.
 - Analyze the document.
 - If it is damaged, make a photocopy for scanning to prevent further damage.
- Scan each document
- Return the document to its original state.
- Place in a pile for storage or and label the storage box with contents.
- Place in a file for destruction
 - Add to the list for documents to be destroyed for approval by Board.

A large format document scanner will be purchased and utilized for maps, books and other large documents. In the event that the documents are too large for scanning, they will be set aside for a later decision, labeling the documents, making note of where the document was on the list and a specific sheet will be inserted into the file stating that a page was removed and a description of the page.

HILTON CREEK COMMUNITY SERVICES District
Proposed

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 2/29/2024	23/24 EST. BASED ON AVG	Notes
REVENUE		GL#					
General Operating Revenue:							
1	Property Taxes Transferred to Operations		231,000.00	231,000.00	231,000.00	126,000.00	189,000.00
Sewer Operation & Maintenance Revenue:							
2	Sewer Use Fees		446,900.00	446,900.00	446,900.00	235,141.84	352,712.76
Sewer Capital Improvement Revenue: Moved							
Investment Revenue							
3	Interest on Investments		-	-		46.01	46.01
4	Transfer From Reserves		-	-		-	
5	Transfer From Other Funds		-	-		-	
6	Other Revenue		-	-		453.91	453.91
7	Late Charges		-	-		313.46	313.46
TOTAL REVENUES			677,900.00	677,900.00	677,900.00	361,955.22	542,526.14
EXPENSES							
ADMINISTRATION EXPENSES		6000					
8	Administration Fee	6001	500.00	500.00		80.00	80.00
9	Trasfer out to Emergency Reserves			-		-	
10	Transfer out to Capital Improvement Projects			-		-	
11	Mono County Admin Fee (Book Entry)	6002	4,500.00	4,500.00	4,500.00	-	
12	***Depreciation Expense (Book Entry Only)	6003	50,000.00	50,000.00	90,000.00	60,000.00	60,000.00
SUBTOTAL			55,000.00	55,000.00	94,500.00	60,080.00	Depreciation Lowered - Per Auditor

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 2/29/2024	23/24 EST. BASED ON AVG	Notes	
	Estimated EMPLOYEE BENEFITS		6100					
13	Medical Reimbursement - Director (5)	6101	12,995.00	11,695.50	11,696.00	3,065.08	3,831.35	Includes Carryover
14	Medical Reimbursement - GM	6102	1,800.00	1,620.00	1,800.00	-		Includes Carryover
15	Medical Reimbursement - OIT		6,795.00	6,115.50	4,496.00	-		Includes Carryover
16	Medical Reimbursement - Secretary		3,510.00	3,159.00	3,200.00	1,705.18		Includes Carryover
17	Health Insurance (1) General Manager	6103	28,000.00	25,200.00	25000	-		New Rates Not Factored
18	Health Insurance (1) Base Rate OIT	6104	28,000.00	25,200.00	25,000.00	15,923.94		New Rates Not Factored
19	Health Insurance - Retired (2)	6105	3,600.00	3,240.00	3,300.00	2,229.96		New Rates Not Factored
20	Retirement Benefits - Employer Contributions GM	6107	11,000.00	9,900.00	9,233.35	-		
21	Retirement Benefits - Employer Contributions OIT (10.2%)	6108	7,200.00	6,480.00	6,100.00	4,052.48		Estimated Based on 5% Inc
22	*** Retirement Benefits - Employee Contributions GM	6110		7,000.00	7,000.00	-		Estimated Based on 5% Inc
23	***Retirement Benefits - Employee Contributions OIT	6111		4,700.00	4,700.00	2,703.40		Estimated Based on 5% Inc
24	***457 - Employee Contributions	6113		0.00	-	330.03		
25	Additional Compensation - GM	6114	2,200.00	1,980.00	1,980.00	-		
26	Additional Compensation - OIT	6115	2,200.00	1,980.00	1,980.00	330.00		
27	Add Compensation - Directors	6116	11,000.00	9,900.00	9,900.00	6,651.80		
28	Add Compensation - Secretary	6117	2,200.00	1,980.00	1,980.00	1,320.03		
	SUBTOTAL		120,500.00	120,150.00	117,365.35	38,311.90	3,831.35	
	PAYROLL		6200					
	Salaries & Employee Benefits:							
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	6201	9,000.00	8,100.00	8,100.00	4,540.00	6,810.00	
30	General Manager Salary	6202	106,655.85	95,990.27	91,419.30	-		Estimated Based on 5% Inc
31	OIT	6203	70,350.00	63,315.00	61,000.00	39,778.34	59,667.51	Estimated Based on 5% Inc
32	OIT Overtime		12,000.00	12,000.00	10,000.00	7,494.96	11,242.44	Estimated Based on 5% Inc
33	OIT Additional Duties Pay		16,600.00	14,940.00	13,500.00	10,478.78	15,718.17	Estimated Based on 5% Inc
34	OIT Operations Stand by Time		7,000.00	7,000.00	7,000.00	3,256.25	4,884.38	Estimated Based on 5% Inc
35	Chief Plant Operator - Part Time	6204	80,000.00	80,000.00	55,000.00	44,656.25	66,984.38	
	CPO Operations Stand by Time		2,000.00	2,000.00	7,000.00	231.25	346.88	
36	Perdiem	6205	20,000.00	20,000.00	25,000.00	14,507.50	21,761.25	
37	Secretarial Gross Salary Part Time	6206	46,000.00	41,400.00	36,000.00	26,038.70	39,058.05	Estimated Based on 5% Inc
38	Per Diem Project Assistant							
39	Per Diem Secretarial Succession							
40	Payroll Taxes	6210	21,000.00	18,900.00	26,000.00	9,685.63	14,528.45	
	SUBTOTAL		390,605.85	363,645.27	340,019.30	160,667.66	241,001.49	

		2024/2025 Proposed SEWER Budget		Current 2023/2024 Budget	Last FY Totals 2/29/2024	23/24 EST. BASED ON AVG	Notes	
		B4 JD						
OPERATIONS		6500						
41	Liability Insurance	6501	10,500.00	9,450.00	9,000.00	8,396.08	8,396.08	Estimated Based on 5% Inc
42	Worker's Comp Insurance	6502	9,500.00	8,550.00	8,100.00	6,099.14	6,099.14	Estimated Based on 5% Inc
43	Accounting	6504	12,600.00	11,340.00	10,800.00	1,350.00	1,350.00	Estimated Based on 5% Inc
44	Legal Fees	6280	5,300.00	4,770.00	5,000.00	551.45	827.18	
45	Rate Study Avail Fees & Connection Fees			-	36,000.00	-	-	Removed
46	Dues & Subscriptions	6505	3,500.00	3,150.00	2,610.00	3,117.38	4,676.07	
47	Travel -Non Litigation	6506	2,000.00	1,800.00	900.00	1,563.84	2,345.76	
48	License and Fees	6507	35,000.00	35,000.00	30,000.00	30,607.37	45,911.06	
49	Educational Expenses	6556	9,000.00	8,100.00	8,100.00	1,144.84	1,717.26	
50	Telephone	6557	3,600.00	3,240.00	3,240.00	1,594.67	2,392.01	
51	Office Expenses	6550	10,000.00	9,000.00	9,000.00	7,214.62	10,821.93	
52	Rent/Property Lease	6290	500.00	500.00	500.00	-	-	
53	Contingency Admin Operations	6560	10,000.00	10,000.00	10,000.00	603.28	904.92	
SUBTOTAL			111,500.00	104,900.00	133,250.00	62,242.67	85,441.40	
REPAIRS & MAINTENANCE		6600						
54	Auto Expenses	6601	5,000.00	4,500.00	4,500.00	2,490.69	3,736.04	
55	Contract Services	6602	5,000.00	5,000.00	5,000.00	-	-	
56	Lab Testing	6603	6,500.00	6,500.00	6,500.00	3,572.10	5,358.15	
57	Plant - General Repairs & Maintenance	6604	15,000.00	15,000.00	15,000.00	4,536.79	6,805.19	
58	Tools & Equipment - Non Capital	6605	10,000.00	10,000.00	20,000.00	7,036.88	10,555.32	
59	SCADA	6606	15,000.00	15,000.00	15,000.00	-	-	
60	Plant - Pond Maintenance	6607	2,000.00	2,000.00	5,350.00	-	-	
61	Plant - Sludge Removal	6608	2,000.00	2,000.00	9,000.00	637.00	955.50	
62	Sewer Lines - Vactor, Replace, Lining & General Maint.	6609	60,000.00	60,000.00	25,000.00	37,346.34	37,346.34	Includes Line Replacement & Lining
63	Supplies	6610	900.00	900.00	900.00	562.50	843.75	
64	Water	6611A	1,200.00	1,200.00	1,200.00	900.00	1,350.00	
65	SCE- Plant	6611B	30,000.00	30,000.00	30,000.00	15,732.92	23,599.38	
66	SCE - Pump Station	6611C	11,000.00	11,000.00	11,000.00	6,560.26	9,840.39	
67	Heavy Equipment & Snow Removal Plant	6616	15,000.00	15,000.00	15,000.00	2,500.00	3,750.00	
68	Repairs & Maintenance Contingency	6618	10,198.00	10,198.00	10,198.00	42,845.47	64,268.21	
SUBTOTAL			188,798.00	188,298.00	173,648.00	124,720.95	168,408.26	

	B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 2/29/2024	23/24 EST. BASED ON AVG
LONG TERM LIABILITY					
69		6900	16,600.00	16,600.00	
			28,000.00	21,150.00	19,142.10
70			19,000.00	17,000.00	-
71				58,900.00	19,142.10
		SUBTOTAL		54,750.00	
		SUBTOTAL ALL EXPENSES	890,893.27	913,532.65	465,165.28
LESS ADJUSTMENTS					
72		***Non-Budget Items Expense	66,200.00	106,200.00	63,033.43
72		**** Vacant GM Position	134,690.27	129,432.65	-
		TOTAL ADJUSTED EXPENSES	690,003.00	677,900.00	402,131.85
		Year to Date Available Revenue (Include. Prop. Tax Rec)			
		Year to Date Expenses			
		Net Available Revenue			

Notes

Budget to Actual Notes

10% Juniper Drive Cost Share has been calculated out of SewerC Budget

Blower & Clarifier Expense Project	
Transfer Pending from Capital	
Pending Adjustments : Move to Vactoring (10,760 Deficit)	
Liab Ins.	600.00
WC Inc	2,000.00
Sludge	6,000.00
Repairs & Maint Cont	2,160.00
Total Adj to Vactor	10,760.00

SDRMA Budgt Report

Total Adjusted Expenses

Exclude

Capital Expenditures (already excluded)	-
Reserves (Contingency)	20,198.00
Principal/interest Payments	16,600.00
long tem debt	
So Cal Ren	16,600.00
PERS Unfunded Liability	
Leave Payout Liability	

Total Exclusions

Reportable Budget

**HILTON CREEK COMMUNITY SERVICES DISTRICT
FINANCE MANAGEMENT**

POLICY TITLE: Records Retention
POLICY NUMBER: 2145

2145.1 The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.

2145.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

2145.3 The General Manager and Board Secretary are authorized to interpret and implement documents to be submitted to the Board of Directors for approval for cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below:

2145.4 Pursuant to the provisions of Government Code §§ 60200 through 60204, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the District.

2145.4.1 Duplicate records, papers and documents may be destroyed at any time without Board authorization, advice of the General Counsel, or copying to photographic or electronic media.

2145.4.2 Originals of records, papers and documents more than two years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media except for permanent records of the District as defined in this policy.

2145.4.3 In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

2145.4.4 Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

2145.4.4.1 The record, paper or document is photographed, micro-photographed, reproduced on film of a type approved for permanent photographic records by the National Institute of Standards and Technology of the U.S. Department of Commerce, or copied to an approved electronic media;

2145.4.4.2 The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

2145.4.4.3 The photographs, micro-photographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

2145.4.5 Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

2145.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

2145.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

2145.4.5.3 Said audit report or reports were prepared pursuant to procedures outlined in Government Code section 26909 and other State or Federal audit requirements, and that;

2145.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

2145.4.6 Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event or action has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time without Board authorization or consultation with the General Counsel:

2145.4.6.1 Duplicated (original-subject to aforementioned requirements).

2145.4.6.2 Rough drafts, notes or working papers (except audit).

2145.4.6.3 Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

2145.4.7 All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years' retention, provided said records have been microfilmed and qualify for destruction section 2145.4, above. Payroll and personnel records include the following:

2145.4.7.1 Accident reports, injury claims and settlements.

2145.4.7.2 Medical histories.

2145.4.7.3 Injury frequency charts.

2145.4.7.4 Applications, changes and terminations of employees.

2145.4.7.5 Insurance records of employees.

2145.4.7.6 Time cards.

2145.4.7.7 Classification specifications (job descriptions).

2145.4.7.8 Performance evaluation forms.

2145.4.7.9 Earning records and summaries.

2145.4.7.10 Retirements.

2145.4.8 Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 2145.4.4, above. Terms and conditions of bonds, warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than 10 years if microfilmed as provided for in section 2145.4.4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for 10 years.

2145.5 Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may, upon the Board's authorization, be destroyed if they are microfilmed as provided for in section 2145.4.4, above. Recording tapes (or other media) of Board meetings will be kept for a period of one year from the date of the recorded meeting, after which they will be destroyed.

2145.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

2145.5.2 Contracts should be retained for their lives plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old may be destroyed.

2145.5.3 Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

Appendix A
Definitions
Records Retention and Disposal Policy

1. **AUTHORIZATION.** Submittal from the General Manager and Board Secretary and authorized by the District's Board of Directors.

2. **ACCOUNTING RECORDS.** Include but are not limited to the following:

a. **SOURCE DOCUMENTS**

- (1) Invoices
- (2) Warrants
- (3) Requisitions/Purchase Orders (attached to invoices)
- (4) Cash Receipts
- (5) Claims (attached to warrants in place of invoices)
- (6) Bank Statements
- (7) Bank Deposits
- (8) Checks
- (9) Bills
- (10) Various accounting authorizations taken from Board minutes, resolutions or contracts

b. **JOURNALS**

- (1) Cash Receipts
- (2) Accounts Receivable or Payable Register
- (3) Check or Warrant (payables)
- (4) General Journal
- (5) Payroll Journal

c. **LEDGERS**

- (1) Expenditure
- (2) Revenue
- (3) Accounts Payable or Receivable Ledger
- (4) Construction
- (5) General Ledger
- (6) Assets/Depreciation

d. **TRIAL BALANCE**

e. **STATEMENTS** (Interim or Certified - Individual or All Fund)

- (1) Balance Sheet
- (2) Analysis of Changes in Available Fund Balance
- (3) Cash Receipts and Disbursements
- (4) Inventory of Fixed Assets (Purchasing)

f. **JOURNAL ENTRIES**

g. **PAYROLL and PERSONNEL RECORDS** include but are not limited to the following:

- (1) Accident reports, injury claims and settlements
- (2) Applications, changes or terminations of employees
- (3) Earnings records and summaries
- (4) Fidelity Bonds
- (5) Garnishments
- (6) Insurance records of employees
- (7) Job Descriptions
- (8) Medical Histories
- (9) Retirements
- (10) Time Cards

h. **OTHER**

- (1) Inventory Records (Purchasing)
- (2) Capital Asset Records (Purchasing)
- (3) Depreciation Schedule
- (4) Cost Accounting Records

3. **LIFE.** The inclusive or operational or valid dates of a document.

4. **RECORD.** Any "writing" as defined in government Code section 6252(f), which includes: means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored that is issued by or received in a department, and maintained and used as information in the conduct of its operations.

5. **RECORD COPY.** The District copy of a document or file.

6. **RECORD SERIES.** A group of records, generally filed together, and having the same reference and retention value.

7. **RECORDS CENTER.** The site selected for storage of inactive records.

8. **RECORDS DISPOSAL.** The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.

9. **RECORDS RETENTION SCHEDULE.** The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.

10. **RETENTION CODE.** Abbreviation of retention action which appears on the retention schedule.

11. **VITAL RECORDS.** Records which, because of the information they contain, are essential to one or all of the following:

- a. The resumption and/or continuation of operations;
- b. The re-creation of the legal and financial status of the District, in case of a disaster;
- c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records include but are not limited to the following [detail the records structure of the District, stating the retention time for each class of records. Those times can be drawn from the recommendations of the Secretary of State (<http://archives.cdn.sos.ca.gov/local-gov-program/pdf/records-management-8.pdf>) or developed with the advice of legal counsel, as there are many laws governing records retention]:

Agreements
Annexations and detachments
As-built drawings
Audits
Contract drawings
Customer statements
Deeds
Depreciation schedule
Disposal of surplus & excess property
Disposal of scrap materials
District insurance records
District water rights
Employee accident reports, injury claims & settlements
Employee earning records
Employee fidelity bonds
Employee insurance records
Encroachment permits (by others)
Encroachment permits
Facility improvement plans
Improvement districts
Individual water rights
Individual claims/settlements
Inventory
Journal vouchers
Ledgers
Licenses & permits (to operate)
Loans & grants
Maps
Minutes of Board meetings
Payroll register
Policies, Rules & Regulations
Purchase orders & requisitions
Restricted materials permits
Rights of ways & easements
Spray permits
Statements of Economic Interest

Appendix B
Records Retention & Storage Summary

Group No.	Title or Description	Original	Electronic Storage Period
1	Records affecting title to real property or liens thereof.	2 Years	Indefinitely
2	Records required to be kept permanently by statute.	2 Years	Indefinitely
3	Minutes, ordinances & resolutions of Board.	2 Years	Indefinitely
4	Documents with lasting historical, administrative, legal, fiscal, or research value.	2 Years	Indefinitely
5	Correspondence, operational reports and information upon which District policy has been established.	2 Years	12 Years
6	Duplicates of Group 1-5, when retention is necessary for reference.	2 Years	2 Years
7	Records requiring retention for more than five years, but no more than 15 years by statute or administrative value.	2 Years	15 Years
8	Duplicates needed for administrative purposes for five to 15 years.	2 Years	15 Years
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	2 Years	3 Years
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	2 Years	5 Years
11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.	3 Years	3 Years

Group No.	Title or Description	Original	Electronic Storage Period
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, and similar working papers accumulated in preparation of a communication, study or other document, and cards, listings, indexes and other papers used for controlling work).	1 Year	1 Year
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, and other duplicate copies no longer needed.	3 Months	3 Months
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation.	2 Years	2 Years
15	Policy files and reference sets of publications.	Indefinitely	Indefinitely
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action.	Indefinitely	Indefinitely