

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, May 14, 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 – April, 2024
 3. District Fund Transfers – April, 2024
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Regular Board Meeting of April 9, 2024

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

- 6. SECRETARY /ADMINISTRATIVE UPDATE**

- 7. NEW BUSINESS**
 - A. Snow Removal – Watterson Drive
 - B. Rate Increase – FY 2024-2025

- C. Storage Container- Purchase Options
- D. Digital Cloud Storage Purchase Options
- E. Municipal Service Review - Discussion

8. OLD BUSINESS

- A. Fiscal Year 2024/2025 Budget

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

10. BOARD MEMBER COMMENTS/REPORTS

11. ANNOUNCEMENTS

- A. Regular Board Meeting: June 11, 2024 at 5 p.m.
Long Valley Fire Station 1

12. CLOSED SESSION

- A. Personnel Matters – Wastewater Operator II, Board Secretary, Chief Plant Operator
(Government Code §54957)

13. 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.

8:05 AM

05/13/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 April 10 through May 14, 2024

Type	Date	Num	Name	Memo	Amount
Apr 10 - 13, 24					
Apr 10 - 13, 24					
Week of Apr 14, 24					
Bill Pmt -...	04/15/2024		FRONTIER COMMUNICATIONS	Pump Station Alarm System 3/22/2024 t...	-42.83
Bill Pmt -...	04/15/2024		SCE Pump Station	03/04 to 04/02 2024	-719.17
Week of Apr 14, 24					-762.00
Week of Apr 21, 24					
Bill Pmt -...	04/22/2024		SCE Plant	03/04 to 04/02 2024	-2,459.36
Week of Apr 21, 24					-2,459.36
Week of Apr 28, 24					
Paycheck	04/30/2024	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	04/30/2024	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	Kirwan, Dena	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	PRESTON, DEVIN M	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	04/30/2024	DD14...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Liability C...	04/30/2024		QuickBooks Payroll Service	Created by Payroll Service on 04/27/2024	-16,408.20
Liability C...	04/30/2024	8537	PERS 457 Contributions	3320645013	-183.33
Liability C...	04/30/2024		PERS Retirement	3320645013	-405.62
Liability C...	04/30/2024	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1914853110	-37.47
Liability C...	04/30/2024	E-pay	EFTPS	94-2834850 QB Tracking # 1915067110	-2,602.70
Liability C...	04/30/2024	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1915153110	-909.77
Bill Pmt -...	04/30/2024		AT&T		-221.45
Paycheck	05/01/2024	8537	Hatter, Jason T	May 2024 Premium Standby Pay	-912.50
Week of Apr 28, 24					-21,681.04
Week of May 5, 24					
Bill Pmt -...	05/07/2024		Bank of America	REMOTE DEPOSIT FEE MAY 2024	-15.00
Week of May 5, 24					-15.00
May 12 - 14, 24					
Bill Pmt -...	05/14/2024		UMPQUA BANK	April 2024 - PAID ONLINE	-1,212.33
Bill Pmt -...	05/14/2024		AT&T	VOID:	0.00
Bill Pmt -...	05/14/2024		FRONTIER COMMUNICATIONS	Pump Station Alarm System 3/23/2024 t...	-42.96
Bill Pmt -...	05/14/2024		MAMMOTH DISPOSAL	April 2024	-218.04
Bill Pmt -...	05/14/2024		MCWD	Lab Testing April & May Invoices 02609 ...	-360.00
Bill Pmt -...	05/14/2024		PERS Health Insurance	2024 May	-2,705.24
Bill Pmt -...	05/14/2024		SCE Plant	04/03 to 05/01 2024	-2,220.73
Bill Pmt -...	05/14/2024		SCE Pump Station	04/03 to 05/01 2024	-755.64
Bill Pmt -...	05/14/2024	8538	BABCOCK LABORATORIES, I...	ACCOUNT 4807	-175.91

8:05 AM

05/13/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
April 10 through May 14, 2024

Type	Date	Num	Name	Memo	Amount
Bill Pmt -...	05/14/2024	8539	CYNTHIA ADAMSON_	REIMBURSEMENT - MEDICAL	-336.14
Bill Pmt -...	05/14/2024	8540	Lorinda Beatty	MEDICAL REIMB	-1,431.96
Bill Pmt -...	05/14/2024	8541	RELIABLE TRANSLATIONS, I...	iNVOICES 27741 & 27729	-188.72
Bill Pmt -...	05/14/2024	8542	STEVE SHIPLEY	Medical Reimbursment	-1,704.65
Bill Pmt -...	05/14/2024	8543	USA BLUE BOOK	INVOICE 00336620	-768.98
Bill Pmt -...	05/14/2024	8544	BILLY CZESCHIN	April 2024	-125.00
May 12 - 14, 24					-12,246.30
TOTAL					-37,163.70

Hilton Creek Community Services District					
Sewer Funds Account Balances					
As Of					
4/31/2024					
	Previous				4/31/2024
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America *	57,999.96	62,640.44	(68,927.10)	-	51,713.30
Sewer Fund Use Fees & Expenses		38,054.64	(43,604.95)		
Cancelled / Return/ Fin. Chg Other					
County Inv. Pool Transfer		-			
LAIF Transfers					
Capital Reserve Transfer		21,872.00	(21,872.00)		
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		2,713.80	(3,450.15)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	139,285.88	0.97	(21,872.00)	-	117,414.85
Connection & Availability Fees			(21,872.00)		
Transfers					
Interest		0.97			
LAIF	5,200.43	55.56	-	-	5,255.99
Checking Transfers					
Interest		55.56			
Other					
Other					
County Investment Pool	535,706.23	375.86	(4,226.65)	-	531,855.44
Checking Transfers			-		
LAIF Transfers					
Interest		375.86			9/30 & 12/31
Unsec. Property Tax					Poperty Tax Interest
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection			(4,226.65)		SF 2450.34 JD 1776.31
Total**	738,192.50	63,072.83	(95,025.75)	-	706,239.58

** Balance Owed to Juniper Fund (4,635.87)
Total with Juniper Drive Oweing 701,603.71

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			

Juniper Drive Special Zone of Benefit Funds

**As Of
4/31/2024**

				4/31/2024	
	Previous	Credits	Debits	Adjustments	Balance
Bank of America	125,404.64	845.82	-	-	126,250.46
Juniper Drive Fees Collected		845.82			
Juniper Drive Expenses					
LAIF	4,859.12	51.92	-	-	4,911.04
Interest		51.92			No Change
Other					
County Investment Pool	323,913.21	-	-	-	323,913.21
Checking Transfers					No Change
Interest					
Other					
Total**	454,176.97	897.74	-	-	455,074.71
					<i>** Balance Owed to Juniper Fund</i>
					4,635.87
					<i>Total with Balance Owed to Sewer Fund</i>
					459,710.58

Juniper Drive Wash						
Fwd		JD Fees Coll	JD Checks	*Adjust	SF Paid	SF Owes JD
	5,372.22	2,713.80	(3,450.15)			4,635.87
						Funds collected / paid in Sewer Fund

***Prior month adjustments**

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of April 30, 2024

05/12/24

Accrual Basis

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	51,713.30
12000 · 3 B of America-Capital Reserve	117,414.85
13000 · 4 Mono Co Treasury Inv. Pool	531,855.44
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	298.63
Total 14000 · 5 LAIF	5,255.99
Total Checking/Savings	706,239.58
Accounts Receivable	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	2,494.96
10109 · LIEN FEE	-100.00
10101 · SEWER USE FEES - Other	59,752.75
Total 10101 · SEWER USE FEES	62,147.71
10102 · AVAILABILITY FEES	1,995.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOUNTS	20.00
10100 · Accounts receivable - Other	-495.54
Total 10100 · Accounts receivable	63,455.57
10103 · SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	63,344.95
Other Current Assets	
10202 · Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	-121.24
Total Other Current Assets	-375.69
Total Current Assets	769,208.84
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	-2,881,182.35
Total Other Assets	-2,881,182.35
TOTAL ASSETS	1,162,452.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-90.00
Total Accounts Payable	-90.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of April 30, 2024

05/12/24

Accrual Basis

	Apr 30, 24
Other Current Liabilities	
10400 · Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	4,635.87
2100 · Payroll Liabilities	
2102 · 457 Employer Contributions	-84.61
2100 · Payroll Liabilities - Other	-3,216.86
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Total 2100 · Payroll Liabilities	-3,301.47
2110 · Direct Deposit Liabilities	156.05
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Total Other Current Liabilities	4,367.55
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Total Current Liabilities	4,277.55
Long Term Liabilities	
10502 · PENSION LIABILITIES	
10503 · Def inflows of resources-actuar	49,993.00
10504 · Def outflows of resources-actua	-100,283.00
10506 · Net Pension Liability	310,167.00
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Total 10502 · PENSION LIABILITIES	259,877.00
2500 · Loan - LA County	91,806.00
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Total Long Term Liabilities	351,683.00
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Total Liabilities	355,960.55
Equity	
1110 · Retained Earnings	633,636.00
1112 · Capital Improvement Reserve	152,054.71
Net Income	20,801.35
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Total Equity	806,492.06
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TOTAL LIABILITIES & EQUITY	1,162,452.61
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HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

April 2024

Type	Date	Name	Memo	Class	Debit	Credit
Bill	04/01/2024	PERS Health Insura...	10% Health Ins	164	238.62	
Bill	04/01/2024	PERS Health Insura...	10% Health Ins	164	31.91	
Bill	04/01/2024	AT&T	10%	164	22.01	
General Journal	04/01/2024		Total 10% CA...	164	48.33	
General Journal	04/01/2024		Total 10% IC ...	164	48.33	
General Journal	04/01/2024		Total 10% W...	164	28.33	
General Journal	04/01/2024		Total 10% DP...	164	28.33	
General Journal	04/01/2024		Total 10% SS...	164	28.33	
Deposit	04/03/2024	JUNIPER DRIVE FE...	J6020018-001...	164		196.84
Deposit	04/03/2024	JUNIPER DRIVE FE...	J6000017	164		196.84
Deposit	04/03/2024	JUNIPER DRIVE FE...	J6020016-001	164		85.10
Deposit	04/03/2024	JUNIPER DRIVE FE...	WOLTER	164		196.84
Bill	04/09/2024	ROBERT W. JOHN...	Audit FYE 6/3...	164	915.00	
Bill	04/09/2024	BILLY CZESCHIN	MARCH 2024	164	550.00	
Bill	04/09/2024	UMPQUA BANK	10% OFFICE	164	63.62	
Bill	04/09/2024	UMPQUA BANK	10% FUEL	164	28.58	
Bill	04/09/2024	W D Czeschin	10% Medical ...	164	34.25	
Deposit	04/09/2024	JUNIPER DRIVE FE...	HAMILTON	164		393.68
Deposit	04/09/2024	JUNIPER DRIVE FE...	J6012003	164		196.84
Deposit	04/18/2024	JUNIPER DRIVE FE...	KERRIGAN/F...	164		85.10
Deposit	04/18/2024	JUNIPER DRIVE FE...	J6020010-001	164		194.84
Deposit	04/18/2024	JUNIPER DRIVE FE...	J6016017	164		196.84
Deposit	04/18/2024	JUNIPER DRIVE FE...	J6016015	164		85.10
Deposit	04/18/2024	JUNIPER DRIVE FE...	J6017017	164		196.84
Deposit	04/24/2024	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Deposit	04/29/2024	JUNIPER DRIVE FE...	J6012014 MC...	164		393.68
Deposit	04/29/2024	JUNIPER DRIVE FE...	J6013019-001...	164		196.84
General Journal	04/30/2024		10% GROSS ...	164	579.45	
General Journal	04/30/2024		10% GROSS ...	164	115.96	
General Journal	04/30/2024		10% GROSS ...	164	0.00	
General Journal	04/30/2024		10% GROSS ...	164	18.33	
General Journal	04/30/2024		10% GROSS ...	164	336.90	
General Journal	04/30/2024		10% GROSS ...	164	18.33	
General Journal	04/30/2024		10% GROSS ...	164	92.65	
General Journal	04/30/2024		Total 10% CA...	164	28.33	
General Journal	04/30/2024		Total 10% IC ...	164	28.33	
General Journal	04/30/2024		Total 10% W...	164	28.33	
General Journal	04/30/2024		Total 10% DP...	164	28.33	
General Journal	04/30/2024		Total 10% SS...	164	28.33	
Bill	04/30/2024	PERS Retirement	10%	164	59.09	
Bill	04/30/2024	AT&T	10%	164	22.15	
TOTAL					3,450.15	2,713.80

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

April 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Bill Pmt -Check	04/01/2024		PERS Health Insura...	2024 April	10000 · 1 Bank o...		20000 · *Accou...		2,705.24
Liability Check	04/01/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		93.56
Liability Check	04/01/2024	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		4,458.36
Liability Check	04/01/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		1,293.31
Liability Check	04/01/2024	E-pay	United States Treas...	94-2834850 Q...	10000 · 1 Bank o...		2100 · Payroll ...		115.25
Deposit	04/01/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	04/01/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	90.99	
Bill Pmt -Check	04/01/2024		AT&T	District Phone...	10000 · 1 Bank o...		20000 · *Accou...		220.03
Deposit	04/02/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Transfer	04/02/2024			Funds Transf...	10000 · 1 Bank o...	162	12000 · 3 B of ...	21,872.00	
Bill Pmt -Check	04/02/2024		PERS Retirement	March PAYR...	10000 · 1 Bank o...		20000 · *Accou...		590.85
Deposit	04/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	7,343.00	
Deposit	04/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	580.68	
Deposit	04/03/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Deposit	04/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	292.60	
Deposit	04/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	15,764.09	
Bill Pmt -Check	04/03/2024		MAMMOTH DISPO...	03-01/2024 T...	10000 · 1 Bank o...		20000 · *Accou...		218.04
Deposit	04/03/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	478.78	
Bill Pmt -Check	04/05/2024		Bank of America	ACH Processi...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Bill Pmt -Check	04/05/2024		UMPQUA BANK	MARCH 202...	10000 · 1 Bank o...		20000 · *Accou...		2,902.84
Bill Pmt -Check	04/05/2024	8530	APG - Neuros Inc.	BLOWER 40...	10000 · 1 Bank o...		20000 · *Accou...		21,872.00
Bill Pmt -Check	04/05/2024	8531	BABCOCK LABOR...	ACCOUNT 48...	10000 · 1 Bank o...		20000 · *Accou...		110.26
Bill Pmt -Check	04/05/2024	8532	BILLY CZESCHIN	JUNIPER DRI...	10000 · 1 Bank o...		20000 · *Accou...		550.00
Bill Pmt -Check	04/05/2024	8533	Los Angeles County	VOID: A152W...	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	04/05/2024	8534	MOUNTAIN MEAD...	WATER - PU...	10000 · 1 Bank o...		20000 · *Accou...		300.00
Bill Pmt -Check	04/05/2024	8535	ROBERT W. JOHN...	Audit - June 3...	10000 · 1 Bank o...		20000 · *Accou...		9,150.00
Bill Pmt -Check	04/05/2024	8536	W D Czeschin	Medical Reim...	10000 · 1 Bank o...		20000 · *Accou...		342.46
Deposit	04/08/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/08/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	04/08/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/08/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/09/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	438.90	
Deposit	04/09/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	4,369.29	
Deposit	04/09/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	590.52	
Deposit	04/10/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	438.90	
Bill Pmt -Check	04/15/2024		FRONTIER COMM...	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		42.83
Bill Pmt -Check	04/15/2024		SCE Pump Station	03/04 to 04/0...	10000 · 1 Bank o...		20000 · *Accou...		719.17
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/15/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	04/18/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	585.20	
Deposit	04/18/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,852.85	
Deposit	04/18/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	04/18/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	758.72	
Deposit	04/22/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

April 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	04/22/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/22/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	695.82	
Deposit	04/22/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Bill Pmt -Check	04/22/2024		SCE Plant	03/04 to 04/0...	10000 · 1 Bank o...		20000 · *Accou...		2,459.36
Deposit	04/24/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Deposit	04/24/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/25/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	921.49	
Deposit	04/29/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	296.30	
Deposit	04/29/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	393.68	
Deposit	04/29/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	0.00	
Deposit	04/29/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	04/29/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	04/29/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Deposit	04/29/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Paycheck	04/30/2024	DD1398	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1399	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1400	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1402	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1403	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1404	Kirwan, Dena	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1405	PRESTON, DEVIN M	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1406	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2024	DD1401	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	04/30/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		16,408.20
Liability Check	04/30/2024	8537	PERS 457 Contributi...	3320645013	10000 · 1 Bank o...		2101 · 457 Em...		183.33
Liability Check	04/30/2024		PERS Retirement	3320645013	10000 · 1 Bank o...		2103 · B Retire...		405.62
Liability Check	04/30/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		37.47
Liability Check	04/30/2024	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		2,602.70
Liability Check	04/30/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		909.77
Bill Pmt -Check	04/30/2024		AT&T		10000 · 1 Bank o...		20000 · *Accou...		221.45
TOTAL								62,640.44	68,927.10

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

As of April 30, 2024

05/12/24

Accrual Basis

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	126,250.46
102 - LAIF	4,911.04
Mono County Treasury Inv. Pool	323,913.21
Total Checking/Savings	<u>455,074.71</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	801.59
122 - MAINTENANCE FEES	6,456.50
Total 120 - ACCOUNTS RECEIVABLE	<u>7,258.09</u>
Total Accounts Receivable	7,258.09
Other Current Assets	
JDSZB Wash Account	4,635.87
Total Other Current Assets	<u>4,635.87</u>
Total Current Assets	<u>466,968.67</u>
TOTAL ASSETS	<u>466,968.67</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202 - ACCOUNTS PAYABLE	108.00
Total Accounts Payable	<u>108.00</u>
Total Current Liabilities	<u>108.00</u>
Total Liabilities	108.00
Equity	
32000 · 304 - Retained Earnings	435,650.34
Net Income	31,210.33
Total Equity	<u>466,860.67</u>
TOTAL LIABILITIES & EQUITY	<u>466,968.67</u>

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month April 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Apr 24									
General Journal	04/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		238.62
General Journal	04/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		31.91
General Journal	04/01/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		22.01
General Journal	04/01/2024	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		48.33
General Journal	04/01/2024	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		48.33
General Journal	04/01/2024	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/01/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/01/2024	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
Deposit	04/03/2024			Deposit	JDSZB Wash Account		-SPLIT-	478.78	
General Journal	04/08/2024	LB FY...		10% Medical ...	JDSZB Wash Account		504 C EE Med ...		34.25
General Journal	04/09/2024	LB FY...		Audit June 20...	JDSZB Wash Account		12000 · Undep...		915.00
Deposit	04/09/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
General Journal	04/09/2024	LB FY...		SNOW REM...	JDSZB Wash Account		512 - SNOW R...		550.00
General Journal	04/09/2024	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		28.58
General Journal	04/09/2024	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		63.62
Deposit	04/09/2024			Deposit	JDSZB Wash Account		-SPLIT-	590.52	
Deposit	04/18/2024			Deposit	JDSZB Wash Account		-SPLIT-	758.72	
Deposit	04/24/2024			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
Deposit	04/29/2024			Deposit	JDSZB Wash Account		12000 · Undep...	393.68	
Deposit	04/29/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
General Journal	04/29/2024	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		336.90
General Journal	04/29/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/29/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		92.65
General Journal	04/30/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		579.45
General Journal	04/30/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		115.96
General Journal	04/30/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/30/2024	LB FY...		10% CA Gros...	JDSZB Wash Account	X	-SPLIT-		28.33
General Journal	04/30/2024	LB FY...		10% IC Gross...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% WC Gro...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% SS Gros...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% Retireme...	JDSZB Wash Account	X	-SPLIT-		59.09
General Journal	04/30/2024	LB FY...		10% 457 BC	JDSZB Wash Account	X	JDSZB Wash ...		18.33
General Journal	04/30/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		22.15
								2,713.80	3,450.15
Apr 24									

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month April 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Apr 24									
General Journal	04/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		238.62
General Journal	04/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		31.91
General Journal	04/01/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		22.01
General Journal	04/01/2024	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		48.33
General Journal	04/01/2024	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		48.33
General Journal	04/01/2024	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/01/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/01/2024	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
Deposit	04/03/2024			Deposit	JDSZB Wash Account		-SPLIT-	478.78	
General Journal	04/08/2024	LB FY...		10% Medical ...	JDSZB Wash Account		504 C EE Med ...		34.25
General Journal	04/09/2024	LB FY...		Audit June 20...	JDSZB Wash Account		509-A - Audit		915.00
Deposit	04/09/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
General Journal	04/09/2024	LB FY...		SNOW REM...	JDSZB Wash Account		512 - SNOW R...		550.00
General Journal	04/09/2024	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		28.58
General Journal	04/09/2024	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		63.62
Deposit	04/09/2024			Deposit	JDSZB Wash Account		-SPLIT-	590.52	
Deposit	04/18/2024			Deposit	JDSZB Wash Account		-SPLIT-	758.72	
Deposit	04/24/2024			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
Deposit	04/29/2024			Deposit	JDSZB Wash Account		12000 · Undep...	393.68	
Deposit	04/29/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
General Journal	04/29/2024	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		336.90
General Journal	04/29/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/29/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		92.65
General Journal	04/30/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		579.45
General Journal	04/30/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		115.96
General Journal	04/30/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/30/2024	LB FY...		10% CA Gros...	JDSZB Wash Account	X	-SPLIT-		28.33
General Journal	04/30/2024	LB FY...		10% IC Gross...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% WC Gro...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% SS Gros...	JDSZB Wash Account	X	JDSZB Wash ...		28.33
General Journal	04/30/2024	LB FY...		10% Retireme...	JDSZB Wash Account	X	-SPLIT-		59.09
General Journal	04/30/2024	LB FY...		10% 457 BC	JDSZB Wash Account	X	JDSZB Wash ...		18.33
General Journal	04/30/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		22.15
								2,713.80	3,450.15
Apr 24									

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

April 2024

05/13/24

Accrual Basis

	Apr 24
Ordinary Income/Expense	
Income	
4015 · Fees	
4010 · Use Fees	3,488.47
4012 · Connection Fee	7,293.00
4013 · Inspection Fee	50.00
4015 · Fees - Other	239.64
Total 4015 · Fees	11,071.11
4020 · Other Income	
4016 · DELINQUENT ACCOUNT PMT RECEIVED	-4,226.65
4017 · Interest Received	375.86
Total 4020 · Other Income	-3,850.79
4030 · Reimbursed Expenses	50.00
Total Income	7,270.32
Gross Profit	7,270.32
Expense	
6003 · Depreciation Expense	-22,200.00
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	531.76
Total 6106 · Retirement	531.76
6117 · Add Compensation - Director	733.35
6119 · Add Compensation OIT	165.00
6120 · Add Compensation - Secretary	165.00
6121 · A Medical Reimb - Board	0.00
6122 · A Medical Reimb - Employee	308.21
Total 6100 · Employee Benefits	4,338.03
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	360.00
6203 · Gross Payroll OIT/Maint Tech	
6204 · Additional Duties - OIT	1,370.42
6205 · Overtime 1.5 OIT Tech	1,053.15
6206 · Weekly Standby Stipend - OIT	343.75
6203 · Gross Payroll OIT/Maint Tech - Other	5,099.12
Total 6203 · Gross Payroll OIT/Maint Tech	7,866.44
6207 · Gross Payroll - Chief Plant Op	
6208 · Weekly Standby Stipend - CPO	50.00
6207 · Gross Payroll - Chief Plant Op - Other	4,865.00
Total 6207 · Gross Payroll - Chief Plant Op	4,915.00
6212 · Gross Payroll-Secretary	3,032.13
6213 · Per Diem - Project Assistant	833.93
6215 · Payroll Taxes	998.57
Total 6200 · Payroll Expenses	18,006.07
6280 · Professional Fees	
6281 · Audit	8,235.00
Total 6280 · Professional Fees	8,235.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

05/13/24

April 2024

Accrual Basis

	<u>Apr 24</u>
6500 · Operations Administration	
6505 · Dues and Subscriptions	221.00
6557 · Telephone	
6557B · Telephone - Cell	397.32
6557C · Telephone - Fire Alarm	42.83
	<u>440.15</u>
Total 6557 · Telephone	440.15
Total 6500 · Operations Administration	661.15
6550 · Office Expenses	
6550A · Bank Service Charges	15.00
6550C · Website / Advert./ Pub Notice	210.60
6550E · Postage/Shipping - Lab Testing	91.00
6550G · Office Communication- Not Phone	36.00
6550H · Office Equip/ Furn & Maint.	325.94
	<u>678.54</u>
Total 6550 · Office Expenses	678.54
6556 · Education	99.00
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	257.24
	<u>257.24</u>
Total 6601 · A Automobile Expense	257.24
6603 · Lab Testing	110.26
6604 · Plant - General / Misc	1,787.90
6611 · U Utilities	
6611 A · Water	300.00
6611 B · SCE - Plant	2,459.36
6611 C · SCE - Pump Station	719.17
	<u>3,478.53</u>
Total 6611 · U Utilities	3,478.53
6621 · Blower Project	21,872.00
	<u>27,505.93</u>
Total 6600 · Repairs & Maintenance	27,505.93
Total Expense	<u>37,323.72</u>
Net Ordinary Income	-30,053.40
Other Income/Expense	
Other Income	
7031 · Interest Income	56.53
	<u>56.53</u>
Total Other Income	56.53
Net Other Income	<u>56.53</u>
Net Income	<u><u>-29,996.87</u></u>

HILTON CREEK COMMUNITY SERVICES District
Budget to Actual
April 30, 2024

REVENUE	Proposed SEWER Budget			Year To Date	Over (Under)	% used of Budget	Goal 0.8333	Over
		March	April					
General Operating Revenue:		0.7500	0.8333					
Property Taxes <u>Transferred</u> to Operations	231,000.00			126,000.00	(105,000.00)	55%	-29%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees	446,900.00	48,008.67	38,054.64	321,205.15	(125,694.85)	72%	-11%	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00		375.86	421.87	421.87			
Transfer From Reserves	0.00		21,872.00	21,872.00	21,872.00			
Transfer From Other Funds	0.00			-	(0.00)			
Other Revenue	0.00			453.91	453.91			
Late Charges	0.00			313.46	313.46			
TOTAL REVENUES	677,900.00	48,008.67	60,302.50	470,266.39	(208,400.98)	1.26	(0.40)	-
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%	-83%	
***Depreciation Expense (Book Entry Only)	90,000.00	4,200.00	(22,200.00)	42,000.00	(48,000.00)	47%	-37%	
SUBTOTAL	94,500.00	4,200.00	(22,200.00)	42,080.00	(52,420.00)	0.47	(1.20)	-

	Proposed SEWER Budget	March	April	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	11,696.00			3,065.08	(8,630.92)	26%	-57%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-83%
Medical Reimbursement - OIT	4,496.00		308.21	308.21			
Medical Reimbursement - Secretary	3,200.00			1,705.18			
Health Insurance (1) General Manager	25,000.00				(25,000.00)	0%	-83%
Health Insurance (1) Base Rate OIT	25,000.00	2,147.52	2,147.52	20,218.98	(4,781.02)	81%	-2%
Health Insurance - Retired (2)	3,300.00	287.19	287.19	2,804.34	(495.66)	85%	2%
Retirement Benefits - Employer Contributions GM	9,233.35			-	(9,233.35)	0%	-83%
Retirement Benefits - Employer Contributions OIT (10.1%)	6,100.00	531.76	531.76	5,116.00	(984.00)	84%	1% OVER
*** Retirement Benefits - Employee Contributions GM	7,000.00			-			
*** Retirement Benefits - Employee Contributions OIT	4,700.00			2,703.40			
***457 - Employee Contributions	0.00			330.03	330.03		
457 Employer Contributions GM	1,980.00			-	(1,980.00)	0%	-83%
457 Employer Contributions OIT / Add Comp	1,980.00	165.00	165.00	660.00	(1,320.00)	33%	-50%
Add Compensation - Directors	9,900.00	916.65	733.35	8,301.80	(1,598.20)	84%	1%
Add Compensation - Secretary	1,980.00	165.00	165.00	1,650.03	(329.97)	83%	0% OVER
SUBTOTAL	117,365.35	4,213.12	4,338.03	46,863.05	(55,823.09)	40%	-43%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	8,100.00	900.00	360.00	5,800.00	(2,300.00)	72%	-12%
General Manager Salary	91,419.30			-	(91,419.30)	0%	-83%
OIT	61,000.00	5,215.08	5,099.12	50,092.54	(10,907.46)	82%	-1%
OIT Overtime	10,000.00	348.44	1,053.15	8,896.55	(1,103.45)	89%	6%
OIT Additional Duties Pay	13,500.00	1,156.57	1,370.42	13,005.77	(494.23)	96%	13%
OIT Operations Stand by Time	7,000.00	418.75	343.75	4,018.75	(2,981.25)	57%	-26%
Chief Plant Operator - Part Time	55,000.00	10,193.75	4,865.00	59,715.00	4,715.00	109%	25% OVER
CPO Operations Stand by Time	7,000.00	103.91	50.00	385.16			
Perdiem	25,000.00	2,000.00		16,507.50	(8,492.50)	66%	-17%
Secretarial Gross Salary Part Time	36,000.00	3,032.13	3,032.13	32,102.96	(3,897.04)	89%	6% OVER
Per Diem - Project Assistant		457.56	833.93				
Payroll Taxes	26,000.00	1,621.69	998.57	12,305.89	(13,694.11)	47%	-36%
SUBTOTAL	340,019.30	25,447.88	18,006.07	202,830.12	(130,574.34)	7.08	(1.26)

	Proposed SEWER Budget	March	April	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	9,000.00			8,396.08	(603.92)	93%	10%
Worker's Comp Insurance	8,100.00			6,099.14	(2,000.86)	75%	-8%
Accounting	10,800.00		8,235.00	9,585.00	(1,215.00)	89%	5% OVER
Legal Fees	5,000.00			551.45			
Rate Study Avail Fees & Connection Fees	36,000.00			-			
Dues & Subscriptions	2,610.00		221.00	3,338.38	728.38	128%	45% OVER
Travel -Non Litigation	900.00	276.20		1,840.04	940.04	204%	121% OVER
License and Fees	30,000.00	170.00		30,777.37	777.37	103%	19% OVER
Educational Expenses	8,100.00		99.00	1,243.84	(6,856.16)	15%	-68%
Telephone	3,240.00	242.22	440.15	2,277.04	(962.96)	70%	-13%
Office Expenses	9,000.00	1,714.75		8,929.37	(70.63)	99%	16% OVER
Rent/Property Lease	500.00		678.54	678.54			
Contingency Admin Operations	10,000.00			603.28	(9,396.72)	6%	-77%
SUBTOTAL	133,250.00	2,403.17	9,673.69	74,319.53	(18,660.46)	8.83	0.50 -
REPAIRS & MAINTENANCE							
Auto Expenses	4,500.00	350.82	257.24	3,098.75	(1,401.25)	69%	-14%
Contract Services	5,000.00			-	(5,000.00)	0%	-83%
Lab Testing	6,500.00	796.00	110.26	4,478.36	(2,021.64)	69%	-14%
Plant - General Repairs & Maintenance	15,000.00	1,416.45	1,787.90	7,741.14	(7,258.86)	52%	-32%
Tools & Equipment - Non Capital	20,000.00			7,036.88	(12,963.12)	35%	-48%
SCADA	15,000.00			-	(15,000.00)	0%	-83%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-83%
Plant - Sludge Removal	9,000.00			637.00	(8,363.00)	7%	-76%
Sewer Lines - Vactor & General Maintenance	25,000.00			37,346.34	12,346.34	149%	66% OVER
Supplies	900.00			562.50	(337.50)	63%	-21%
Water	1,200.00		300.00	1,200.00	-	100%	17% OVER
SCE- Plant	30,000.00	2,325.97	2,459.36	20,518.25	(9,481.75)	68%	-15%
SCE - Pump Station	11,000.00	889.90	719.17	8,169.33	(2,830.67)	74%	-9%
Heavy Equipment & Snow Removal Plant	15,000.00	150.00		2,650.00	(12,350.00)	18%	-66%
Repairs & Maintenance Contingency	10,198.00		21,872.00	64,717.47	54,519.47	635%	551% OVER
SUBTOTAL	173,648.00	5,929.14	27,505.93	158,156.02	(15,491.98)	91%	8% OVER

	Proposed SEWER Budget	March	April	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	42,193.31	37,323.72	543,390.82	(289,569.87)	59%	-24%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	106,200.00	4,200.00	(22,200.00)	45,033.43	(61,166.57)	42%	-41%
**** Vacant GM Position	129,432.65	-	-	-	(129,432.65)	0%	-83%
TOTAL ADJUSTED EXPENSES	677,900.00	37,993.31	59,523.72	498,357.39	(179,542.61)	74%	-10%
Year to Date Available Revenue (Include Prop. Tax Rec)				470,266.39			
Year to Date Expenses				498,357.39			
Net Available Revenue				(28,091.00)			

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

Profit & Loss

05/13/24

May 1 - 13, 2024

Accrual Basis

	<u>May 1 - 13, 24</u>
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	14,555.06
Total 400 - REVENUE	14,555.06
Total Income	14,555.06
Gross Profit	14,555.06
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-B - Health Insurance	270.53
504 D 10% Dir Med Reimb.	204.09
Total 504 - Employee Benefits	474.62
Total 500- OPERATING EXPENSES	474.62
Total Expense	474.62
Net Ordinary Income	14,080.44
Net Income	<u>14,080.44</u>

JUNIPER DRIVE
Budget to Actual
April 30, 2024

REVENUE	BUDGET	March Month 9	April Month 10	Year to Date	Over (Under) {+ or -}	% Rec	Goal % 0.83333
Road Maintenance Revenue:							
Maintenance Fees Collected	50,000.00	7,234.98	845.82	42,285.06	(7,714.94)	85%	1% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	2,689.16	2,713.80	28,071.47	(6,928.53)	80%	-3%
Combined Maintenance Fees Collected	85,000.00	9,924.14	3,559.62	70,356.53	(14,643.47)	83%	-1%
Interest - LAIF	-			123.07	123.07		
Interest - County Investment Pool	-			7,312.56	7,312.56		
Transfer	-			11,250.00	11,250.00		
Late Fees	-			-	-		
TOTAL REVENUES	170,000.00	9,924.14	3,559.62	89,042.16	(10,601.31)	52%	52% OVER
EXPENSES							
ADMINISTRATION EXPENSES Used							
Administration Fee	-			-	-		
SUBTOTAL	-	-	-	-	-		
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,300.00		204.09	544.65	(755.35)	42%	-41%
Medical Reimbursement - Employee	851.00			189.47	(661.53)	22%	-61%
Health Insurance - Base	3,000.00	238.62	238.62	2,246.55	(753.45)	75%	-8%
Health Insurance - Retired	400.00	31.91	31.91	311.56	(88.44)	78%	-5%
Retirement Benefits - Employer Contributions	700.00	59.09		543.13	(156.87)	78%	-6%
457 Employer Contributions	220.00	18.33		164.98	(55.02)	75%	-8%
Sec Additional Compensation	220.00	18.33		164.98	(55.02)	75%	-8%
SUBTOTAL:	6,691.00	366.28	474.62	4,165.32	(2,525.68)	62%	-21%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	1,500.00			1,041.60	(458.40)	69%	-14%
Manager Gross Salary	0.00			-	(0.00)	0%	-83%
OIT Gross Salary + Add Duties Pay	8,500.00	695.41		5,961.92	(2,538.08)	70%	-13%
OIT Overtime (JD OT Only)	7,000.00	616.95		2,154.70	-		
Leave Buy Out	1,900.00			-	-		
Secretarial Gross Salary	4,000.00	336.90		3,250.44	(749.56)	81%	-2%
Per Diem - Project Assistant	-			-	-		
SUBTOTAL	22,900.00	1,649.26	-	12,408.66	-		
OPERATIONS							
Liability Insurance	1,000.00			932.90	(67.10)	93%	10% OVER
Worker's Comp Insurance	900.00			677.68	(222.32)	75%	-8%
PERS Unfunded Liability	2,350.00			2,093.10	(256.90)	89%	6% OVER
Accounting	1,200.00			150.00	(1,050.00)	13%	-71%
Legal	-			-	-		
Dues & Subscriptions	290.00			70.00	(220.00)	24%	-59%
Travel -Non Litigation	100.00			-	(100.00)	0%	-83%
License and Fees	0.00			-	(0.00)	0%	-83%
Office Expenses	2,000.00	254.98		1,270.60	(729.40)	64%	-20%
Educational Expenses	810.00			-	(810.00)	0%	-83%
Telephone	360.00	22.16		161.58	(198.42)	45%	-38%
Contingency	10,000.00			-	(10,000.00)	0%	-83%
SUBTOTAL	19,010.00	277.14	-	5,355.86	(13,654.14)	28%	-55%
REPAIRS & MAINTENANCE							
Auto Expenses	800.00	38.98		315.71	(484.29)	39%	-44%
Contract Services	-			-	-		
Snow Removal Contract	25,000.00			22,500.00	(2,500.00)	90%	7% OVER
Snow Removal Beyond Contract	20,000.00	431.25		431.25	(19,568.75)	2%	-81%
Supplies	0.00			62.50	62.50		
Repairs & Maintenance	50,000.00			454.60	(49,545.40)	1%	-82%
Transfer to Juniper Drive Investment Account	74,200.00			-	(74,200.00)	0%	-83%
SUBTOTAL:	170,000.00	470.23	-	23,764.06	(146,235.94)	14%	14% OVER
Debt Service:							
TOTAL EXPENSES	218,601.00	2,762.91	474.62	45,693.90	(162,415.76)	21%	21% OVER
Year to Date Available Revenue				89,042.16			
Year to Date Expenses				45,693.90			
Net Available Revenue				43,348.26			

HILTON CREEK COMMUNITY SERVICES District
Capital Improvement Budget FY 2023 2024
Tuesday, April 30, 2024

REVENUE		March	April	Year To Date	Budget Remaining
		0.7500	0.8333		
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			767.00	283.00
Sewer Connection Inspection Fees	100.00			0.00	100.00
Investment Interest	12.00	1.18	0.97	11.24	0.76
<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	1.18	0.97	43,234.64	174,468.82
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	6,655.10
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	0.00	0.00	12,728.60	79,077.40
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		21,872.00		30,743.45	-30,743.45
SUBTOTAL	573,806.00	21,872.00	0.00	56,816.95	516,989.05
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	March	April	Year to Date	Owed
So Cal Ren Funds Held in Capital Reserves	12,728.60		21,872.00	33,544.00	(20,815.40)
Blower Parts Not Covered by So Cal Ren					

		March	April	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	-	21,872.00	33,544.00	(20,815.40)

HILTON CREEK COMMUNITY SERVICES DISTRICT

Capital Reserve Transaction Detail Report

July 2023 through April 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	
Deposit	03/31/2024	March 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.18	
Transfer	04/02/2024	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...		21,872.00
Deposit	04/30/2024	April 2024	12000 · 3 B of Ameri...	7031 · Interest ...	0.97	
TOTAL					<u>7,775.59</u>	<u>42,415.45</u>

Labor Hours Per Capital Project

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	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	Mar	Apr	Year to Date
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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	-	21,872.00	43,472.05

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2023 2024
April 30, 2024

Mono County & LAIF REVENUE	March	April	Year To Date	Last Fiscal Year	Delta
Investment Pool Revenue	0.7500	0.8333			
Property Taxes Recorded in County Investment Pool					
Secure Property Tax			94,475.33	147,570.63	(53,095.30)
Unsecure Property Tax			9,582.27	9,330.14	252.13
Excess ERAF			35,606.29	40,124.36	(4,518.07)
Unitary			2,375.74	4,444.25	(2,068.51)
LAIF			-		-
Total Property Tax Received	-	-	142,039.63	201,469.38	(59,429.75)
Fund Interest - Sewer Fund			8,060.34	10,292.15	(2,231.81)
Fund Interest - Juniper Drive			4,967.31	7,485.19	(2,517.88)
Tax Fund Interest 100% Sewer Fund		375.86	375.86	9,330.14	(8,954.28)
Other Tax Fund Interest 100% Sewer Fund			-	425.76	(425.76)
LAIF Interest - Sewer Fund		55.56	153.29	86.36	66.93
LAIF Interest - Juniper Drive		51.92	143.25	80.64	62.61
Total Interest	-	483.34	13,700.05	27,700.24	(14,000.19)
Delinquent Accounts Payments			1,739.34	2,354.96	(615.62)
Miscellaneous			-	-	-
Total Miscellaneous	-	-	1,739.34	2,354.96	(615.62)
Total Investment Pool Revenue	-	483.34	157,479.02		
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			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	-	-	126,000.00	87,316.09	38,683.91
Net Investment Pool Revenue	-	-	(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	-	-	(285,912.80)	69,825.60	250,000.00

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2023
 To Date: 06/30/2024
 From Account:
 To Account:
 Include Accounts With No Activity
 Run Date: 05/06/2024
 User: slegrand

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
380-00-000-		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
	09/30/2023	PC-Prop Tax Fund Interest Apport	AJ	GL	640158					39.72		814,161.49
	11/16/2023	District Draw Request 11/13/2023	SYS	AP	615013		15330	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323		40,000.00	774,161.49
	12/31/2023	PC-Dec 2023 Cur Unsec FY 2023/24	AJ	GL	623468					156.50		774,317.99
	12/31/2023	PC-Dec 2023 Unitary FY 2023/24	AJ	GL	623467					2,375.74		776,693.73
	12/31/2023	PC-Dec 2023 Del Unsec FY 2023/24	AJ	GL	623470					30.34		776,724.07
	12/31/2023	PC-Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466					93,885.45		870,609.52
	12/31/2023	PC-Dec 2023 Del Sec FY 2023/24	AJ	GL	623480					881.98		871,491.50
	12/31/2023	PC-Dec 2023 Supp Sec FY 2023/24	AJ	GL	623936					1,447.24		872,938.74
	12/31/2023	PC-Dec 2023 Supp UnSec FY 2023/24	AJ	GL	623472					77.99		873,016.73
	12/31/2023	PC-2Q 23-24 Interest Appt	AJ	GL	628799					6,642.43		879,659.16
	12/31/2023	PC-Prop Tax Fund Interest Apport	AJ	GL	640161					336.14		879,995.30
	02/27/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629871		16132	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224		20,000.00	859,995.30
	05/01/2024	District Draw Request DirectSYS Assessment Delinquent	SYS	AP	639723		16635	HILTON CREEK	4232024		4,226.65	855,768.65

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
		Accounts Collection FY 22/23					COMMUNITY SERVICES DISTRICT				
380-00-000-		TOTAL ACCOUNTS PAYABLE							157,182.48	130,226.65	855,768.65
									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 CR
	07/07/2023	District Draw Request 7/3/2023	SYS AP	591940		14267	HILTON CREEK COMMUNITY SERVICES DISTRICT	70323	31,000.00		0.00
	08/23/2023	District Draw Request 8/23/2023	SYS AP	602282		14740	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	HILTON CREEK COMMUNITY SERVICES DISTRICT	082323	35,000.00		0.00
	11/13/2023	District Draw Request 11/13/2023	SYS AP	615001		15330	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	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323	40,000.00		0.00
	02/26/2024	HiltonCreekCSD draw 2/22/24	SYS AP	629869		16132	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	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224	20,000.00		0.00
	04/23/2024	District Draw Request DirectSYS Assessment Delinquent Accounts Collection FY 22/23	SYS AP	639719		16635	HILTON CREEK COMMUNITY SERVICES DISTRICT	4232024		4,226.65	4,226.65 CR
	05/01/2024	District Draw Request DirectSYS Assessment Delinquent Accounts Collection FY 22/23	SYS AP	639723		16635	HILTON CREEK COMMUNITY SERVICES DISTRICT	4232024	4,226.65		0.00
		TOTAL							130,226.65	130,226.65	0.00
380-00-000-		Long-Term Debt Payable							Balance	Forward	0.00
380-00-000		FUND BALANCE AVAILABLE							Balance	Forward	694,101.47 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
380-00-000		INTEREST INCOME								Balance	Forward	0.00
	09/30/2023	1Q 23-24 Interest Appt	AJ	GL	612885						6,385.22	6,385.22 CR
	09/30/2023	2024 1Q Prop Tax Fund Interest Apport	AJ	GL	640158						39.72	6,424.94 CR
	12/31/2023	2Q 23-24 Interest Appt	AJ	GL	628799						6,642.43	13,067.37 CR
	12/31/2023	2024 2Q Prop Tax Fund Interest Apport	AJ	GL	640161						336.14	13,403.51 CR
		TOTAL								0.00	13,403.51	13,403.51 CR
380-00-000		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
	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
380-00-000-		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
	04/23/2024	District Draw Request Direct Assessment Delinquent Accounts Collection FY 22/23	SYS	AP	639719	16635		HILTON CREEK COMMUNITY SERVICES DISTRICT	4232024	4,226.65		130,226.65
		TOTAL								130,226.65	0.00	130,226.65
		GRAND TOTAL								417,635.78	417,635.78	134,711.35

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05/13/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
July 2023 through April 2024

Type	Date	Name	Memo	Split	Debit	Credit
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	
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	
Transfer	09/01/2023		Funds Transf...	10000 · 1 Bank...		35,000.00
Deposit	09/30/2023		Total Amount ...	7031 · Interest ...	3,863.93	
Deposit	10/01/2023		Current Unse...	7033 · Mono C...	9,317.44	
Transfer	11/16/2023		Funds Transf...	10000 · 1 Bank...		40,000.00
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	
Transfer	02/28/2024		Funds Transf...	10000 · 1 Bank...		20,000.00
Deposit	02/29/2024		APPORTION...	7031 · Interest ...	4,196.41	
Deposit	04/30/2024		Property Tax I...	4017 · Interest ...	39.72	
Deposit	04/30/2024		Property Tax I...	4017 · Interest ...	336.14	
Check	04/30/2024		HC 2450.34 ...	4016 · DELINQ...		4,226.65
TOTAL					158,040.18	130,227.97

9:26 AM

05/13/24

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	02/29/2024			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,446.02	
Jul '23 - Jun 24								7,312.56	0.00

California State Treasurer
Fiona Ma, CPA



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

May 06, 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:

April 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2024	4/12/2024	QRD	1750260	N/A	SYSTEM	107.48

Account Summary

Total Deposit:	107.48	Beginning Balance:	10,059.55
Total Withdrawal:	0.00	Ending Balance:	10,167.03



MALIA M. COHEN

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name HILTON CREEK COMM SVCS DIST

Account Number

As of 04/15/2024, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 03/31/2024.

Earnings Ratio		.00011755619077389
Interest Rate		4.30%
Dollar Day Total	\$	914,318.50
Quarter End Principal Balance	\$	10,059.55
Quarterly Interest Earned	\$	107.48

SF: \$55.56 / 52% Int
JD \$51.92 / 48% Int

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05/13/24

Accrual Basis

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	
Deposit	04/30/2024		Jan - Feb & M...	14000 · 5 LAIF	7031 · Interest ...	55.56	
TOTAL						193.04	0.00

9:24 AM

05/13/24

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
LAIF Transactions Fiscal Year 2020/2021
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		FY 2022 2023...	102 - LAIF	601- Interest In...	37.14	
Deposit	10/31/2023		FY 2023-2024...	102 - LAIF	601- Interest In...	43.00	
Deposit	01/31/2024		FY 2023-2024	102 - LAIF	601- Interest In...	48.33	
Deposit	04/30/2024		Jan Feb & Ma...	102 - LAIF	601- Interest In...	51.92	
TOTAL						180.39	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT
Revenue Report FY 2023 2024
April 30, 2024

	<u>February</u>	<u>March</u>	<u>April</u>	<u>Year To</u>
	<u>Nov 7 Dec</u>	<u>Jan & Feb</u>	<u>Jan & Feb</u>	<u>Date</u>
Sewer Operation & Maintenance Revenue:				
Previous Month's Outstanding (Even Month's Only)	25,465.63		22,123.57	
Sewer Use Fees Billed		69,988.80	3,783.42	364,778.41
Late& Admin Fees Charges Billed				285.34
Availability Fees Charged				
Other Charges Billed				-
Total Charged	25,465.63	69,988.80	25,906.99	516,476.35
Sewer Fees Collected	13,205.05	47,865.23	30,866.95	322,432.12
Late & Admin Fees Collected			(50.00)	455.95
Availability Fees Collected				
Other Collections				80.01
*Total Collected	13,205.05	47,865.23	30,816.95	324,128.08
Less Prepaid	(2,660.91)	(1,860.90)		(24,634.97)
Total Net Collections	10,544.14	46,004.33	30,816.95	299,493.11
Outstanding Collections Sewer Use Fees	13,205.05	22,123.57	(27,083.53)	103,609.16
Outstanding Collections - Late & Admin Fees	-			
Percent Collected	41%	66%	119%	58%
<i>*Payment associated with Invoice Date</i>				

	<u>February</u>	<u>March</u>	<u>April</u>	<u>Year To</u>
	<u>Nov 7 Dec</u>	<u>Jan & Feb</u>	<u>Jan & Feb</u>	<u>Date</u>
Juniper Drive Revenue				
Previous Month's Outstanding (Even Month's Only)	14,005.47		4,630.92	
Road Maintenance Fees Billed		14,555.06		72,972.14
Late Fees Charges				-
Other Charges				-
Total Charged	14,005.47	14,555.06	4,630.92	106,363.51
Road Maintenance Fees Collected	3,591.26	9,924.14	3,559.62	69,652.56
Late Fees Collected				1,099.18
Other Collections				-
*Total Collected	3,591.26	9,924.14	3,559.62	70,751.74
Less Prepaid	(87.10)	(196.84)		(1,767.42)
Total Net Collections	3,504.16	9,727.30	3,559.62	68,984.32
Juniper Outstanding Road Maintenance Fees	(3,591.26)	4,630.92	(3,559.62)	13,894.70
Outstanding Collections - Late & Admin Fees	-	-	-	
Percent Collected	25%	67%	77%	65%
<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	

9:26 AM

05/13/24

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					
Transfer	04/02/2024	Funds Transfer - APG Blower Purchase with SoCal Ren Loan	10000 · 1 Bank of America-Chec...	21,872.00	
Transfer	04/02/2024	Funds Transfer - APG Blower Purchase with SoCal Ren Loan	12000 · 3 B of America-Capital ...		21,872.00
Apr 24				21,872.00	21,872.00
May 24					
May 24					
Jun 24					
Jun 24					
TOTAL				209,231.11	209,231.11

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05/13/24

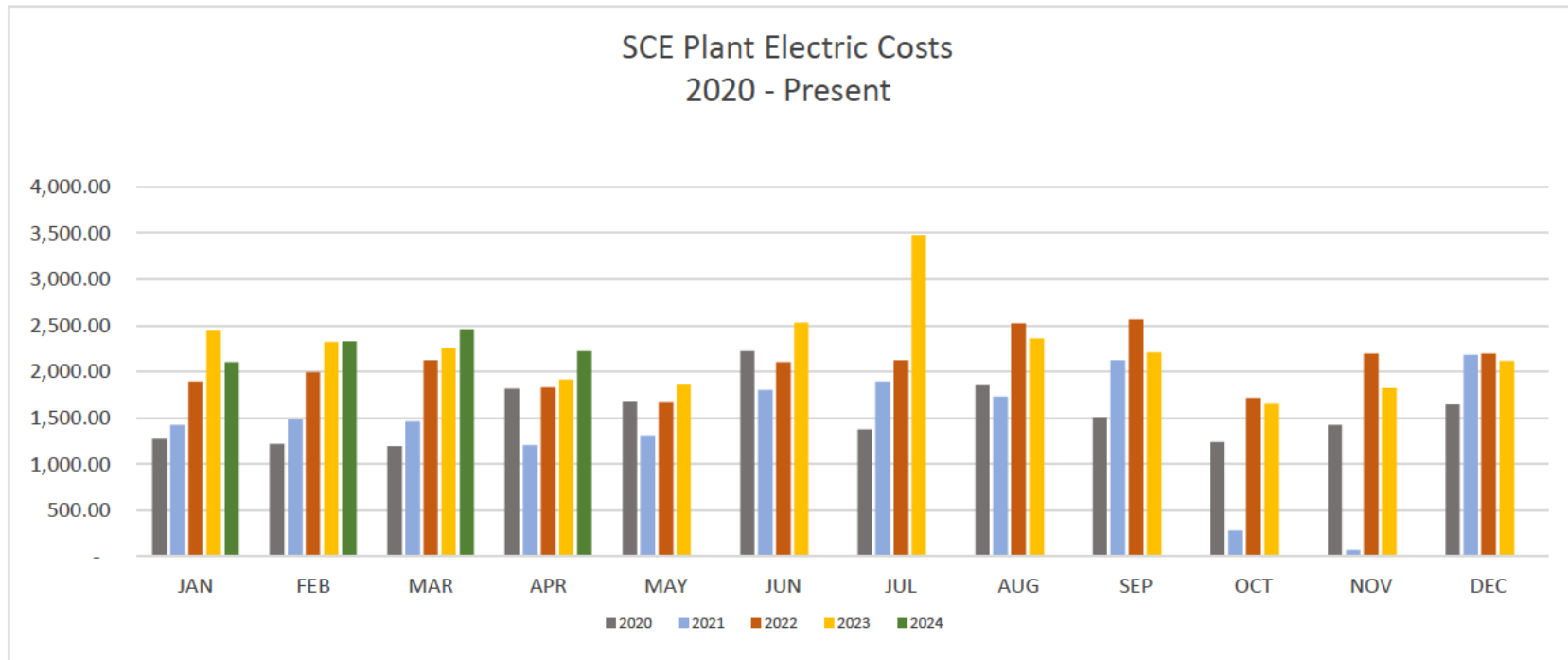
Accrual Basis

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	2,459.36	2,220.73									
Mo. Avg	1,547.58	1,538.28	1,603.44	1,477.97	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	12880	2459.36	-30	206.64		2617	5948	4315
APR	10437	1913.41	11336	2220.73	899	307.32		2355	5255	3726
MAY	10298	1859.59			-10298	-1859.59				
JUN	10452	2532.82			-10452	-2532.82				
AVG YTD	12,477	\$ 2,260.39	11,256	\$ 2,273.90	(1,434)	\$ (3.02)	1,689	1,825	6,373	3,188

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	3611	719.17	-643	-110.92		930	1397	1284
APR	5594	1171.26	3279	755.64	-2315	-415.62		810	1280	1189
MAY	5192	1046.49			-5192	-1046.49				
JUN	4356	1216.66			-4356	-1216.66				
AVG YTD	3461	\$ 771.43	3828	\$ 892.50	463	\$ 159.84	640	751	1937	1187

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	-	-	6.00	550.00	6.00	550.00
April	1.00	125.00	-	-	1.00	125.00
May	-	-	-	-	-	-
June	-	-	-	-	-	-
Over Prepaid Totals	3.00	275.00	11.75	981.25	14.75	1,256.25
Total Fiscal Year Costs	39.50	2,775.00	38.00	25,925.00	76.50	30,302.50

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
APRIL 9, 2024
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. Isabel Connolly called the meeting to order at 5:07 p.m.

A. ROLL CALL

Members Present: Cindy Adamson, Isabel Connolly, Windsor Czeschin, Devin Preston and Steve Shipley
Members Absent: None
Staff Present: Lorinda Beatty, Billy Czeschin and Keith Hafner, Daylight Kirwan
Guests: None

2. **ADDITIONS TO AGENDA** – None

3. **PUBLIC COMMENT**

A. Public Comment – items not on the agenda. Ms. Beatty introduced Daylight Kirwan as the person assisting with digitalization project.

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 March, 2024
3. District Fund Transfers – March 2024
3. Southern California Edison Report
4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of March 12, 2024

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Ms. Connolly

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

5. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE
A. General Manager Report on Status of Facilities and Operational

1. **Plant Automation update** - No Update
2. **Clarifier #1** – Has been taken out of production for a maintenance evaluation.
3. **Blower** - The blower is still in production; however, the install of the controller has begun.
4. **Wells** - Well testing will be in May.
5. **Easements, Manholes and Sewer Lines**
Mr. Hafner reported that there was an issue at the top of Meadow View Drive near Delta Drive. The residence at 223 Meadow View Drive called and stated their plumber told them that the main sewer line was broken. Mr. Czeschin and Mr. Hafner responded cleaned the line and sent a camera into the district's line and found that the main line was not broken; however, the private line to the residence was clogged with tree roots. Staff had to make several phone calls to the plumber.
6. **Drying Beds** – No update
7. **Testing and Flows**
Mr. Hafner reported that the plant is not running as well as expected, which is likely due to temperature fluctuations. BOD was within acceptable limits but not preferred limits; however, CBOD was fine.
8. **Miscellaneous project** – Mr. Hafner reported that the new regulations regarding the collection system is becoming a top concern.

Plant generator options were discussed as well as the existing generator at the lift station. Staff will continue to research their findings.

6. SECRETARY / ADMINISTRATIVE UPDATE

Ms. Beatty reported that the digitalization project is going well, and she continues to look into a digital storage company.

Ms. Beatty plans on starting the successor program next fiscal year. The Board directed Ms. Beatty to advertise for a per diem assistant first.

7. NEW BUSINESS

A. APPROVE FISCAL YEAR 2022/2023 AUDIT

Ms. Beatty presented the Board with the Fiscal Year 2022/2023 Audit. There were some questions regarding the leave accrual balances and Ms. Beatty explained that the District is required to keep funds available to pay that liability and the taxes associated with it. The funds are earmarked in the investment fund.

Motion: To accept the approve the Fiscal Year 2022/2023 Audit as presented.

Moved by Ms. Adamson, Second by Ms. Czeschin

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

8. OLD BUSINESS

A. FISCAL YEAR 2024-2025 Budget

Ms. Beatty provided a budget worksheet adding in two administrative per diem positions.

B. VEHICLE REPLACEMENT PROGRAM

Mr. Czeschin stated that the lifespan of the current vehicle is nearing and end. The current vehicle needs new tires, shocks and brakes along with a replacement of the seat for the driver. Additionally, Mr. Czeschin is concerned about the transmission. Mr. Czeschin requested direction from the Board regarding continuing maintenance on the existing vehicle or look into purchasing a new vehicle. The current vehicle will not be able to tow a generator when one ia purchased for the plant. Mr. Czeschin was directed to attend to the safety concerns immediately for the current vehicle, research new or used options and report to the Board for a later decision which would involve considerations regarding generator tow necessities.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None

10. BOARD MEMBER COMMENTS/REPORTS – None

11. ANNOUNCEMENTS

A. Regular Board Meeting May 14, 2024 at 5 pm

12. CLOSED SESSION

A. Personnel Matter (Government Code §54957)

There was no closed session

13. ADJOURNMENT

Motion: To Adjourn the April 9, 2024 Regular Board Meeting at 8:31 p.m.

Moved by Mr. Preston, Second by Ms. Adamson

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

The meeting was adjourned at 6:35pm.

Hilton Creek Community Services District Fee Schedule

Type	Monthly Rate				
	2023-24	2024-25	2025-26	2026-27	2027-28
		20%	15%	10%	5%
SFR (Single Family Residence)					
MFR(Multi Family Residence First Unit)	73.15	87.78	100.95	111.04	116.59
MFR 2nd unit	58.56	70.27	80.81	88.89	93.34
Studio/Hotel/RV	39.24	47.09	54.15	59.57	62.54

Commercial Base

Commercial Base +below as applies	32.28	38.74	44.55	49.00	51.45
School Per Student/Instr.	2.05	2.46	2.83	3.11	3.27
Kitchen	50.70	60.84	69.97	76.96	80.81
Toilets	39.94	47.93	55.12	60.63	63.66
Public Showers or Bath Facilities	148.23	177.88	204.56	225.01	236.26
Laundries 9 or more Base + Per Washer	129.24	155.09	178.35	196.19	206.00
Laundries 8 or less Per Washer Charge Only	8.15	8.15	8.15	8.15	8.15
Auto Dealers and or Service Repair	120.32	120.32	120.32	120.32	120.32
Car Washing Racks	148.23	148.23	148.23	148.23	148.23
Hospitals & Rest Homes Per Bed	23.65	23.65	23.65	23.65	23.65

NOTE: Commercial Charges are Base charges + any other combinations that apply.

Annual Availability Fees Vacant Lots

FY 2022-2023	TBD	TBD	TBD	TBD	TBD
\$10 Per Acre Rounded up to whole Acres					

FY 2022-2023

Connection Fee - \$7,293.00	TBD	TBD	TBD	TBD	TBD
Connection Inspection Fee - \$50.00	TBD	TBD	TBD	TBD	TBD

Juniper Drive Road Maintenance Fees

Developed Lots	98.42	TBD	TBD	TBD	TBD
Undeveloped Lots	42.55	TBD	TBD	TBD	TBD

*Late Fees are 10% for first 30 Days Per Invoice
5% per additional 30 Days Per Invoice*

Hilton Creek Community Services District Fee Schedule

2 Months - Billed Every Odd Month for Prior Two Month

Type	2023-24	2024-25	2025-26	2026-27	2027-28
SFR (Single Family Residence)					
MFR(Multi Family Residence First Unit)	146.30	175.56	201.89	222.08	233.19
MFR 2nd unit	117.12	140.54	161.63	177.79	186.68
Studio/Hotel/RV	78.48	94.18	108.30	119.13	125.09

Commercial Base

Commercial Base + Below as applies	64.56	77.47	89.09	98.00	102.90
School Per Student/Instr.	4.10	4.92	5.66	6.22	6.53
Kitchen	101.40	121.68	139.93	153.93	161.62
Toilets	79.88	95.86	110.23	121.26	127.32
Public Showers or Bath Facilities	296.46	355.75	409.11	450.03	472.53
Laundries 9 or more Base + Per Washer	258.48	310.18	356.70	392.37	411.99
Laundries 8 or less Per Washer Charge Only	16.30	16.30	16.30	16.30	16.30
Auto Dealers and or Service Repair	240.64	240.64	240.64	240.64	240.64
Car Washing Racks	296.46	296.46	296.46	296.46	296.46
Hospitals & Rest Homes Per Bed	47.30	47.30	47.30	47.30	47.30

NOTE: Commercial Charges are Base charges + any other combination of facilities that apply.

Annual Availability Fees Vacant Lots

FY 2022-2023	TBD	TBD	TBD	TBD	TBD
\$10 Per Acre Rounded up to whole Acres					

FY 2022-2023

Connection Fee - \$7,293.00	TBD	TBD	TBD	TBD	TBD
Connection Inspection Fee - \$50.00	TBD	TBD	TBD	TBD	TBD

Juniper Drive Road Maintenance Fees

Developed Lots	196.84	TBD	TBD	TBD	TBD
Undeveloped Lots	85.10	TBD	TBD	TBD	TBD

Late Fees are 10% for first 30 Days Per Invoice

5% per additional 30 Days Per Invoice

Hilton Creek Community Services District Fee Schedule

Type	Annually				
	2023-24	2024-25	2025-26	2026-27	2027-28
SFR (Single Family Residence)					
MFR(Multi Family Residence First Unit)	877.80	1,053.36	1,211.36	1,332.50	1,399.13
MFR 2nd unit	702.72	843.26	969.75	1,066.73	1,120.07
Studio/Hotel/RV	470.88	565.06	649.81	714.80	750.54

Commercial Base

Commercial Base + Below as applies	387.36	464.83	534.56	588.01	617.41
School Per Student/Instr.	24.60	29.52	33.95	37.34	39.21
Kitchen	608.40	730.08	839.59	923.55	969.73
Toilets	479.28	575.14	661.41	727.55	763.92
Public Showers or Bath Facilities	1,778.76	2,134.51	2,454.69	2,700.16	2,835.17
Laundries 9 or more Base + Per Washer	1,550.88	1,861.06	2,140.21	2,354.24	2,471.95
Laundries 8 or less Per Washer Charge Only	97.80	97.80	97.80	97.80	97.80
Auto Dealers and or Service Repair	1,443.84	1,443.84	1,443.84	1,443.84	1,443.84
Car Washing Racks	1,778.76	1,778.76	1,778.76	1,778.76	1,778.76
Hospitals & Rest Homes Per Bed	283.80	283.80	283.80	283.80	283.80

NOTE: Commercial Charges are Base charges + any other combination of facilities that apply.

Annual Availability Fees Vacant Lots

FY 2022-2023	TBD	TBD	TBD	TBD	TBD
\$10 Per Acre Rounded up to whole Acres					

FY 2022-2023

Connection Fee - \$7,293.00	TBD	TBD	TBD	TBD	TBD
Connection Inspection Fee - \$50.00	TBD	TBD	TBD	TBD	TBD

Juniper Drive Road Maintenance Fees

Developed Lots	1,181.04	TBD	TBD	TBD	TBD
Undeveloped Lots	510.60	TBD	TBD	TBD	TBD

*Late Fees are 10% for first 30 Days Per Invoice
5% per additional 30 Days Per Invoice*

HILTON CREEK COMMUNITY SERVICES District
Proposed FY 2024-2025

REVENUE		GL#	B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Current FY Totals 4/30/2024
General Operating Revenue:						
1	Property Taxes <u>Transferred</u> to Operations		231,000.00	231,000.00	231,000.00	126,000.00
Sewer Operation & Maintenance Revenue:						
2	Sewer Use Fees		446,900.00	446,900.00	446,900.00	321,205.15
Sewer Capital Improvement Revenue: Moved Investment Revenue						
3	Interest on Investments		-	-		421.87
4	Transfer From Reserves		-	-		21,872.00
5	Transfer From Other Funds		-	-		-
6	Other Revenue		-	-		453.91
7	Late Charges		-	-		313.46
TOTAL REVENUES			677,900.00	677,900.00	677,900.00	470,266.39
EXPENSES						
ADMINISTRATION EXPENSES		6000				
8	Administration Fee	6001	500.00	500.00		80.00
9	Transfer 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	50,000.00	42,000.00
SUBTOTAL				55,000.00	54,500.00	42,080.00

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Current FY Totals 4/30/2024	
Estimated EMPLOYEE BENEFITS		6100				
13	Medical Reimbursement - Director (5)	6101	12,995.00	11,695.50	11,696.00	3,065.08
14	Medical Reimbursement - GM	6102	1,800.00	1,620.00	1,800.00	-
15	Medical Reimbursement - OIT		6,795.00	6,115.50	4,496.00	308.21
16	Medical Reimbursement - Secretary		3,510.00	3,159.00	3,200.00	1,705.18
17	Health Insurance (1) General Manager	6103	28,000.00	25,200.00	25,000.00	-
18	Health Insurance (1) Base Rate OIT	6104	28,000.00	25,200.00	25,000.00	20,218.98
19	Health Insurance - Retired (2)	6105	3,600.00	3,240.00	3,300.00	2,804.34
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	5,116.00
25	Additional Compensation - GM Removed (EE Contributions)	6114	2,200.00	1,980.00	1,980.00	- 2,703.40
26	Additional Compensation - OIT	6115	2,200.00	1,980.00	1,980.00	990.03
27	Add Compensation - Directors	6116	11,000.00	9,900.00	9,900.00	8,301.80
28	Add Compensation - Secretary	6117	2,200.00	1,980.00	1,980.00	1,650.03
SUBTOTAL			120,500.00	108,450.00	105,665.35	46,863.05
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	5,800.00
30	General Manager Salary	6202	106,655.85	95,990.27	91,419.30	-
31	OIT	6203	70,350.00	63,315.00	61,000.00	50,092.54
32	OIT Overtime		12,000.00	12,000.00	10,000.00	8,896.55
33	OIT Additional Duties Pay		16,600.00	14,940.00	13,500.00	13,005.77
34	OIT Operations Stand by Time		7,000.00	7,000.00	7,000.00	4,018.75
35	Chief Plant Operator - Part Time CPO Operations Stand by Time	6204	80,000.00 2,000.00	80,000.00 2,000.00	55,000.00 7,000.00	59,715.00 385.16
36	Perdiem Operations	6205	20,000.00	20,000.00	25,000.00	16,507.50
37	Secretarial Gross Salary Part Time	6206	46,000.00	41,400.00	36,000.00	32,102.96
38	Per Diem Project Assistant			20,000.00		
39	Per Diem Secretarial Succession			25,000.00		
40	Payroll Taxes	6210	21,000.00	18,900.00	26,000.00	12,305.89
SUBTOTAL			390,605.85	408,645.27	340,019.30	202,830.12

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Current FY Totals 4/30/2024
OPERATIONS		6500			
41	Liability Insurance	6501	10,500.00	9,450.00	8,396.08
42	Worker's Comp Insurance	6502	12,000.00	10,800.00	6,099.14
43	Accounting	6504	12,600.00	11,340.00	9,585.00
44	Legal Fees	6280	5,300.00	4,770.00	551.45
45	Rate Study Avail Fees & Connection Fees			-	-
46	Dues & Subscriptions	6505	3,500.00	3,150.00	2,610.00
47	Travel -Non Litigation	6506	2,000.00	1,800.00	900.00
48	License and Fees	6507	35,000.00	35,000.00	30,000.00
49	Educational Expenses	6556	9,000.00	8,100.00	8,100.00
50	Telephone	6557	3,600.00	3,240.00	3,240.00
51	Office Expenses	6550	10,000.00	9,000.00	9,000.00
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
SUBTOTAL			114,000.00	107,150.00	133,250.00
REPAIRS & MAINTENANCE		6600			
54	Auto Expenses	6601	5,000.00	4,500.00	3,098.75
55	Contract Services	6602	5,000.00	5,000.00	-
56	Lab Testing	6603	6,500.00	6,500.00	4,478.36
57	Plant - General Repairs & Maintenance	6604	15,000.00	15,000.00	15,000.00
58	Tools & Equipment - Non Capital	6605	10,000.00	10,000.00	20,000.00
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
62	Sewer Lines - Vactor, Replace, Lining & General Maint.	6609	60,000.00	60,000.00	25,000.00
63	Supplies	6610	900.00	900.00	900.00
64	Water	6611A	1,200.00	1,200.00	1,200.00
65	SCE- Plant	6611B	30,000.00	30,000.00	30,000.00
66	SCE - Pump Station	6611C	11,000.00	11,000.00	11,000.00
67	Heavy Equipment & Snow Removal Plant	6616	15,000.00	15,000.00	15,000.00
68	Repairs & Maintenance Contingency	6618	10,198.00	10,198.00	10,198.00
SUBTOTAL			188,798.00	188,298.00	173,648.00

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Current FY Totals 4/30/2024
LONG TERM LIABILITY					
69	Debt - So Cal Ren - In Capital	6900	16,600.00	16,600.00	-
70	CalPERS Unfunded Liability -		28,000.00	21,150.00	19,142.10
71	Leave Payout (Vac & SL) - Inv. Fund Alloc.		25,000.00	17,000.00	-
	SUBTOTAL		64,300.00	54,750.00	19,142.10
SUBTOTAL ALL EXPENSES			931,843.27	861,832.65	543,390.82
LESS ADJUSTMENTS					
72	***Non-Budget Items Expense		54,500.00	54,500.00	45,033.43
72	**** Vacant GM Position		134,690.27	129,432.65	-
	TOTAL ADJUSTED EXPENSES		742,653.00	677,900.00	498,357.39
Year to Date Available Revenue (Include. Prop. Tax Rec)					
Year to Date Expenses					
Net Available Revenue					

Budget to Actual Notes

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

JUNIPER DRIVE
Proposed FY 2024-2025

REVENUE	BUDGET	YTD FY 2023/2024
Road Maintenance Revenue:		
Maintenance Fees Collected	50,000.00	42,285.06
Maintenance Fees Collected Through Sewer Fund	35,000.00	28,071.47
Combined Maintenance Fees Collected	85,000.00	70,356.53
Interest - LAIF	-	123.07
Interest - County Investment Pool	-	7,312.56
Transfer	-	11,250.00
Late Fees	-	-
TOTAL REVENUES	170,000.00	89,042.16
EXPENSES		
ADMINISTRATION EXPENSES		
Administration Fee	50.00	-
SUBTOTAL	50.00	-
EMPLOYEE BENEFITS		
Medical Reimbursement - Director	1,300.00	544.65
Medical Reimbursement - Employee	851.00	189.47
Health Insurance - Base	2,800.00	2,246.55
Health Insurance - Retired	400.00	311.56
Retirement Benefits - Employer Contributions	700.00	543.13
OIT Additional Compensation	220.00	164.98
Sec Additional Compensation	220.00	164.98
SUBTOTAL:	6,491.00	4,165.32
PAYROLL		
Salaries & Employee Benefits:		
Director's Gross Salary	1,500.00	1,041.60
Manager Gross Salary	0.00	-
OIT Gross Salary + Add Duties Pay	8,500.00	5,961.92
OIT Overtime (JD OT Only)	7,000.00	2,154.70
Leave Buy Out	2,500.00	-
Secretarial Gross Salary	4,500.00	3,250.44
ADMIN PERDIEMS	-	-
SUBTOTAL	24,000.00	12,408.66
OPERATIONS		
Liability Insurance	1,050.00	932.90
Worker's Comp Insurance	1,200.00	677.68
PERS Unfunded Liability	2,800.00	2,093.10
Accounting	1,260.00	150.00
Legal	-	-
Dues & Subscriptions	350.00	70.00
Travel -Non Litigation	200.00	-
License and Fees	0.00	-
Office Expenses	2,000.00	1,270.60
Educational Expenses	810.00	-
Telephone	360.00	161.58
Contingency	10,000.00	-
SUBTOTAL	20,030.00	5,355.86
REPAIRS & MAINTENANCE		
Auto Expenses	800.00	315.71
Contract Services	-	-
Snow Removal Contract	25,000.00	22,500.00
Snow Removal Beyond Contract	20,000.00	431.25
Supplies	0.00	62.50
Repairs & Maintenance	50,000.00	454.60
Transfer to Juniper Drive Investment Account	74,200.00	-
SUBTOTAL:	170,000.00	23,764.06
Debt Service:		
TOTAL EXPENSES	220,571.00	45,693.90
Year to Date Available Revenue		
Year to Date Expenses		
Net Available Revenue		