

## HILTON CREEK COMMUNITY SERVICES DISTRICT

### CHECKS WRITTEN - ALL FUNDS

December 11, 2024 through January 14, 2025

Type	Date	Num	Name	Memo	Amount
<b>Dec 11 - 14, 24</b>					
Check	12/12/2024		JUNIPER DRIVE FEES	VOID:	0.00
Dec 11 - 14, 24					0.00
<b>Week of Dec 15, 24</b>					
Bill Pmt -...	12/20/2024	8627	STATE WATER RESOURCES ...	FACILITY ID 6B140109001 INVOICE W...	-28,205.00
Bill Pmt -...	12/20/2024	8628	STATE WATER RESOURCES ...	FACILITY ID 6SS011147 INVOICE WD...	-3,945.00
Week of Dec 15, 24					-32,150.00
<b>Week of Dec 22, 24</b>					
Bill Pmt -...	12/25/2024		UMPQUA BANK	NOV 2024	-455.25
Week of Dec 22, 24					-455.25
<b>Week of Dec 29, 24</b>					
Liability C...	12/30/2024	8630	PERS Retirement	3320645013	-446.24
Liability C...	12/31/2024		QuickBooks Payroll Service	Adjusted for voided paycheck(s)	0.00
Paycheck	12/31/2024	DD14...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	12/31/2024	DD14...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	12/31/2024	DD14...	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	12/31/2024	DD14...	Kirwan, Dena	Direct Deposit	0.00
Paycheck	12/31/2024	DD14...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	12/31/2024	8629	FIORE, MARK		-258.54
Paycheck	12/31/2024	DD14...	PRESTON, DEVIN M	Direct Deposit	0.00
Paycheck	12/31/2024	8630	SHIPLEY, STEVE H		-258.53
Paycheck	12/31/2024	DD14...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Liability C...	12/31/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/30/2024	-16,944.38
Liability C...	12/31/2024	8629	PERS 457 Contributions	3320645013	-183.33
Bill Pmt -...	12/31/2024		PERS Retirement	DECEMBER EMPLOYER CONTRIBUTI...	-652.49
Bill Pmt -...	12/31/2024	8633	BILLY CZESCHIN	Equipment Use Contract FY 2024/2025 ...	-12,500.00
Paycheck	01/01/2025	8631	Hatter, Jason T		-911.50
Paycheck	01/02/2025	DD14...	BEATTY, LORINDA A	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025	DD14...	CZESCHIN, WINDSOR	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025	DD14...	CONNOLLY, ISABEL S	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025		FIORE, MARK	VOID: Payroll Service funds recovered	0.00
Paycheck	01/02/2025	DD14...	PRESTON, DEVIN M	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025		SHIPLEY, STEVE H	VOID: Payroll Service funds recovered	0.00
Paycheck	01/02/2025	DD14...	HAFNER, KEITH	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025	DD14...	Kirwan, Dena	VOID: Direct Deposit Payroll Service fun...	0.00
Paycheck	01/02/2025	DD14...	CZESCHIN, WILLIAM	VOID: Direct Deposit Payroll Service fun...	0.00
Bill Pmt -...	01/03/2025		SCE Pump Station	10/31/2024 TO 12/02/2024	-763.88
Bill Pmt -...	01/03/2025		AT&T	DEC 2024	-258.79
Bill Pmt -...	01/03/2025		PERS Health Insurance	January 2025	-2,962.00
Week of Dec 29, 24					-36,139.68
<b>Week of Jan 5, 25</b>					
Liability C...	01/06/2025	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1344100714	-60.20

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01/13/25

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**CHECKS WRITTEN - ALL FUNDS**  
December 11, 2024 through January 14, 2025

Type	Date	Num	Name	Memo	Amount
Liability C...	01/06/2025	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1344493714	-1,705.50
Liability C...	01/06/2025	E-pay	EFTPS	VOID: 94-2834850 QB Tracking # 1344...	0.00
Liability C...	01/06/2025	E-pay	EFTPS	94-2834850 QB Tracking # 1370278714	-3,573.98
Bill Pmt -...	01/08/2025		Bank of America	FEE - REMOTE DEPOSIT	-15.00
Week of Jan 5, 25					-5,354.68
<b>Jan 12 - 14, 25</b>					
Bill Pmt -...	01/13/2025		FRONTIER COMMUNICATIONS	Pump Station Alarm System 12/22/2024...	-54.82
Bill Pmt -...	01/13/2025		MAMMOTH DISPOSAL	Dec 2024	-218.04
Bill Pmt -...	01/13/2025		MCWD	Lab Testing December - PAID ONLINE	-90.00
Bill Pmt -...	01/13/2025		SCE Plant	10/30/2024 TO 1/2/2025	-3,868.65
Bill Pmt -...	01/13/2025	8638	MOUNTAIN MEADOWS MUTU...	APN 060-290-006-000 Refund Avail Fee	-20.00
Bill Pmt -...	01/13/2025	8639	MOUNTAIN MEADOWS MUTU...	WATER - PUMP STATION - JAN FEB ...	-300.00
Check	01/14/2025	8632	PRESTON/PATERSON	T-910001321-002	-58.52
Bill Pmt -...	01/14/2025	8634	BABCOCK LABORATORIES, I...	Lab Testing DEC 2024	-120.26
Bill Pmt -...	01/14/2025	8635	CARMICHAEL BUSINESS TEC...	Auditor Access FY 2023 2024 Audit	-90.00
Bill Pmt -...	01/14/2025	8636	INFOSEND, INC	CSA 1 CHRISTMAS TREE LIGHTING ...	-161.86
Bill Pmt -...	01/14/2025	8637	MAMMOTH BUSINESS ESSE...	INVOICE 1169	-87.74
Jan 12 - 14, 25					-5,069.89
<b>TOTAL</b>					<b>-79,169.50</b>

**Hilton Creek Community Services District  
Sewer Funds Account Balances  
Preliminary Year End Report As Of  
December 31, 2024**

	Previous				12/31/2024
Account	Balance	Credits	Debits	Adjustments	Balance
<b>**Bank of America *</b>	<b>75,550.25</b>	<b>42,563.26</b>	<b>(93,339.91)</b>	<b>(221.63)</b>	<b>24,551.97</b>
Sewer Fund Use Fees & Expenses		27,077.68	(78,804.61)		
Cancelled / Return/ Fin. Chg Other		1,211.00		(221.63)	<i>IRS/ATT</i>
County Inv. Pool Transfer		-	-		
LAIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees		-	-		
County Loan Transfer					
Availability Fees					
Juniper Deposits/Expenses		3,024.58	(3,285.30)		
Juniper Drive Transfers		11,250.00	(11,250.00)		
Admin / Late Fees		-			
<b>Capital Reserve</b>	<b>48,228.29</b>	<b>0.41</b>	<b>-</b>	<b>-</b>	<b>48,228.70</b>
Connection & Availability Fees					
Transfers			-		
Interest		0.41			
<b>LAIF</b>	<b>5,378.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,378.32</b>
Checking Transfers					
Interest					<b>No Change</b>
Other					
Other					
<b>County Investment Pool</b>	<b>646,456.40</b>	<b>5,665.74</b>	<b>-</b>	<b>-</b>	<b>652,122.14</b>
Checking Transfers			-		
LAIF Transfers					
Interest		5,665.74			<b>9/30/2024</b>
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
<b>Total**</b>	<b>775,613.26</b>	<b>48,229.41</b>	<b>(93,339.91)</b>	<b>(221.63)</b>	<b>730,281.13</b>

\*\* Balance Owed to Juniper Fund (1,734.75)  
Total with Juniper Drive Oweing 728,546.38

COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	380,092.80	-	-	-	380,092.80
<i>Emergency Reserves Holdings</i>	67,546.40				67,546.40
<i>Capital Reserves Holdings</i>	67,546.40				67,546.40
<i>Operation Reserves Holdings</i>	50,000.00				50,000.00
<i>Capital Generator Holdings</i>	75,000.00				75,000.00
<i>Clarifier Replacement Holdings</i>	70,000.00				70,000.00
<i>PERS UAL Holdings</i>	25,000.00				25,000.00
<i>Personnel Leave Liability Holdings</i>	25,000.00				25,000.00
<i>Vehicle Replacement Holdings</i>					-

**Juniper Drive Special Zone of Benefit Funds**  
**Preliminary Year End Report As Of**  
**December 31, 2024**

	Previous	Credits	Debits	Adjustments	12/31/2024 Balance
<b>Bank of America</b>	<b>101,319.68</b>	<b>1,069.30</b>	<b>(11,250.00)</b>	-	<b>91,138.98</b>
Juniper Drive Fees Collected		1,069.30			
Juniper Drive Expenses			(11,250.00)		<b>Snow Removal 2nd install</b>
<b>LAIF</b>	<b>5,025.35</b>	-	-	-	<b>5,025.35</b>
Interest					<b>No Change</b>
Other					
<b>County Investment Pool</b>	<b>379,561.56</b>	<b>3,202.73</b>	-	-	<b>382,764.29</b>
Checking Transfers					
Interest		3,202.73			9/30/2024
Other					
<b>Total**</b>	<b>485,906.59</b>	<b>4,272.03</b>	<b>(11,250.00)</b>	-	<b>478,928.62</b>

\*\* Balance Owed to Juniper Fund 1,734.75

Total with Balance Owed to Sewer Fund 480,663.37

<b>Juniper Drive Wash</b>						
Fwd		JD Fees Coll	JD Checks	*Adjust	Pmt to SF	SF Owes JD
	<b>1,995.47</b>	3,024.58	(3,285.30)			1,734.75

**Funds collected / paid in Sewer Fund**

\*Prior month adjustments

**WORKING ACCOUNT BALANCES**

**PER ALLOCATION**

	Beginning							Fiscal YTD
	Balance	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	Change

**Operations**

Checking	57,497.57	54,711.31	52,625.52	73,362.89	44,596.63	75,550.25	24,551.97	(12,900.94)
<i>*Inv - Operations Reserves</i>	25,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	25,000.00
<i>*Inv- Emergency Reserves</i>	42,546.40	42,546.40	42,546.40	67,546.40	67,546.40	67,546.40	67,546.40	25,000.00
<i>*Inv - PERS UAL</i>	25,000.00	-	-	25,000.00	25,000.00	25,000.00	25,000.00	-
<i>*Inv - Personnel Leave Liabilities</i>	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-
JD Owes SF	(0.00)	3,917.04	3,917.04	934.74	(650.59)	(1,995.47)	(1,734.75)	(650.59)
<b>Total Operations Funds</b>	<b>175,043.97</b>	<b>151,174.75</b>	<b>149,088.96</b>	<b>241,844.03</b>	<b>211,492.44</b>	<b>241,101.18</b>	<b>190,363.62</b>	36,448.47
<i>*Investment Pool</i>								

**Capital**

Savings	114,931.71	114,932.72	95,795.64	95,796.43	81,191.28	48,228.29	48,228.70	(33,740.43)
<i>*Inv - Capital Reserves</i>	42,546.40	42,546.40	42,546.40	67,546.40	67,546.40	67,546.40	67,546.40	25,000.00
<i>*Inv- Generator Reserves</i>	-	-	-	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
<i>*Inv - Clarifier Replacement Holdings</i>	-	-	-	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
<i>Inv. - Vehicle Replacement Holdings</i>	-	-	-	-	-	-	-	-
<b>Total Capital Funds</b>	<b>157,478.11</b>	<b>157,479.12</b>	<b>138,342.04</b>	<b>308,342.83</b>	<b>293,737.68</b>	<b>260,774.69</b>	<b>260,775.10</b>	136,259.57
<i>*Investment Pool</i>								

**Juniper Operations**

Juniper Drive Checking	140,925.97	147,374.33	147,374.33	142,456.99	94,090.17	101,319.68	91,138.98	(46,835.80)
Juniper Wash	(0.00)	(3,407.36)	(3,917.04)	(934.74)	650.59	1,995.47	1,734.75	650.59
Juniper Investment Funds	326,823.77		334,528.01	329,561.56	379,561.56	379,561.56	382,764.29	52,737.79
<b>Total Juniper Drive</b>	<b>467,749.74</b>	<b>143,966.97</b>	<b>477,985.30</b>	<b>471,083.81</b>	<b>474,302.32</b>	<b>482,876.71</b>	<b>475,638.02</b>	6,552.58

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Balance Sheet**  
**As of December 31, 2024**

	Dec 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · 1 Bank of America-Checking	24,551.97
12000 · 3 B of America-Capital Reserve	48,228.70
13000 · 4 Mono Co Treasury Inv. Pool	652,122.14
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	420.96
<b>Total 14000 · 5 LAIF</b>	<b>5,378.32</b>
<b>Total Checking/Savings</b>	<b>730,281.13</b>
<b>Accounts Receivable</b>	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	1,663.31
10109 · LIEN FEE	-100.00
10101 · SEWER USE FEES - Other	147,612.80
<b>Total 10101 · SEWER USE FEES</b>	<b>149,176.11</b>
10102 · AVAILABILITY FEES	4,295.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOUNTS	2,358.80
10100 · Accounts receivable - Other	-495.54
<b>Total 10100 · Accounts receivable</b>	<b>155,122.77</b>
10103 · SEWER CONNECTION FEE	-110.62
<b>Total Accounts Receivable</b>	<b>155,012.15</b>
<b>Other Current Assets</b>	
10202 · Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	1,654.96
<b>Total Other Current Assets</b>	<b>1,400.51</b>
<b>Total Current Assets</b>	<b>886,693.79</b>
<b>Fixed Assets</b>	
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

## HILTON CREEK COMMUNITY SERVICES DISTRICT

## Balance Sheet

01/03/25

Accrual Basis

As of December 31, 2024

	Dec 31, 24
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	-2,893,782.35
Total Other Assets	-2,893,782.35
<b>TOTAL ASSETS</b>	<b>1,267,337.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	711.04
Total Accounts Payable	711.04
Other Current Liabilities	
10400 · Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	1,734.75
2100 · Payroll Liabilities	
2103 · B Retirement - EE Cont	-0.11
2100 · Payroll Liabilities - Other	1,650.13
Total 2100 · Payroll Liabilities	1,650.02
2110 · Direct Deposit Liabilities	-1,897.68
Total Other Current Liabilities	4,364.19
Total Current Liabilities	5,075.23
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
Total 10502 · PENSION LIABILITIES	259,877.00
2500 · Loan - LA County	54,111.55
Total Long Term Liabilities	313,988.55
Total Liabilities	319,063.78
Equity	
1110 · Retained Earnings	789,173.07

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# HILTON CREEK COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of December 31, 2024

01/03/25

Accrual Basis

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	<u>Dec 31, 24</u>
1112 · Capital Improvement Reserve	152,054.71
Net Income	<u>7,046.00</u>
Total Equity	948,273.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,267,337.56</u></u></b>



## HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report December 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	12/01/2024	8616	Hatter, Jason T		10000 · 1 Bank o...	162	-SPLIT-		912.50
Deposit	12/01/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	74.00	
Liability Check	12/02/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		7,957.19
Liability Check	12/02/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		22.70
Liability Check	12/02/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		339.29
Liability Check	12/02/2024	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		2,368.62
Deposit	12/02/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Liability Check	12/03/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		7,914.91
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	351.12	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	351.12	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	90.00	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	879.00	
Deposit	12/03/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		1499 · Undepo...	438.90	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		17000 · Junipe...	492.10	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	1,814.13	
Deposit	12/03/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	0.20	
Paycheck	12/04/2024	DD1444	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	12/05/2024		PERS 457 Contributi...	3320645013	10000 · 1 Bank o...		2101 · 457 Em...		183.33
Liability Check	12/05/2024		PERS Retirement	3320645013	10000 · 1 Bank o...		2103 · B Retire...		446.24
Liability Check	12/05/2024		EFTPS	VOID: 94-283...	10000 · 1 Bank o...		2100 · Payroll ...	0.00	
Liability Check	12/05/2024		EFTPS	94-2834850	10000 · 1 Bank o...		2100 · Payroll ...		463.69
Bill Pmt -Check	12/06/2024		AT&T	Nov 2024	10000 · 1 Bank o...		20000 · *Accou...		257.32
Bill Pmt -Check	12/06/2024		FRONTIER COMM...	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		54.89
Bill Pmt -Check	12/06/2024		MAMMOTH DISPO...	NOV 2024	10000 · 1 Bank o...		20000 · *Accou...		218.04
Bill Pmt -Check	12/06/2024		MCWD	Lab Testing D...	10000 · 1 Bank o...		20000 · *Accou...		90.00
Bill Pmt -Check	12/06/2024		PERS Health Insura...	2024 December	10000 · 1 Bank o...		20000 · *Accou...		2,702.07
Bill Pmt -Check	12/06/2024		PERS Retirement	November E...	10000 · 1 Bank o...		20000 · *Accou...		652.49
Bill Pmt -Check	12/06/2024		United States Treas...	EIN FORM 94...	10000 · 1 Bank o...		20000 · *Accou...		7.60
Bill Pmt -Check	12/08/2024		United States Treas...	EIN FORM 94...	10000 · 1 Bank o...		20000 · *Accou...		3,457.32
Bill Pmt -Check	12/08/2024		United States Treas...	EIN FORM 94...	10000 · 1 Bank o...		20000 · *Accou...		3.78
Bill Pmt -Check	12/08/2024	8617	BABCOCK LABOR...	VOID: Lab Te...	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	12/08/2024	8618	Emp. Dev. Dept.	VOID: Letter I...	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	12/08/2024	8619	INFOSEND, INC	VOID: CUST...	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	12/08/2024	8620	Inyo County Waste ...	VOID: 00379	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	12/08/2024	8621	STEVE SHIPLEY	VOID: Medica...	10000 · 1 Bank o...		20000 · *Accou...	0.00	
Bill Pmt -Check	12/08/2024		Bank of America	FEE - REMO...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Bill Pmt -Check	12/08/2024	8622	BABCOCK LABOR...	Lab Testing N...	10000 · 1 Bank o...		20000 · *Accou...		120.26
Bill Pmt -Check	12/08/2024	8623	Emp. Dev. Dept.	Letter ID L182...	10000 · 1 Bank o...		20000 · *Accou...		57.66
Bill Pmt -Check	12/08/2024	8624	INFOSEND, INC	CUSTOMER ...	10000 · 1 Bank o...		20000 · *Accou...		410.27
Bill Pmt -Check	12/08/2024	8625	Inyo County Waste ...	00379	10000 · 1 Bank o...		20000 · *Accou...		145.50
Bill Pmt -Check	12/08/2024	8626	STEVE SHIPLEY	Medical Reim...	10000 · 1 Bank o...		20000 · *Accou...		514.92
Deposit	12/10/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	243.68	
Deposit	12/10/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	201.12	
Check	12/12/2024		JUNIPER DRIVE FE...	VOID:	10000 · 1 Bank o...		-SPLIT-	0.00	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	848.54	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	7,481.39	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	0.20	

## HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report December 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	87.78	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	468.16	
Deposit	12/12/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/12/2024		United States Treas...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,211.00	
Deposit	12/12/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,049.30	
General Journal	12/16/2024	LB 20...	LEFRANCOISE	Bounced Che...	10000 · 1 Bank o...	162	10101 · SEWE...		175.56
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	124.40	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	87.78	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/16/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	648.98	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	526.68	
Deposit	12/16/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,431.16	
Transfer	12/16/2024			2024 2025 SE...	10000 · 1 Bank o...	162	17000 · Junipe...	11,250.00	
Deposit	12/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	175.56	
Deposit	12/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	43.89	
Deposit	12/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	50.00	
Deposit	12/19/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	6,507.09	
Deposit	12/19/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	351.12	
Deposit	12/19/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	393.68	
Bill Pmt -Check	12/20/2024	8627	STATE WATER RE...	FACILITY ID ...	10000 · 1 Bank o...		20000 · *Accou...		28,205.00
Bill Pmt -Check	12/20/2024	8628	STATE WATER RE...	FACILITY ID ...	10000 · 1 Bank o...		20000 · *Accou...		3,945.00
Deposit	12/20/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Bill Pmt -Check	12/25/2024		UMPQUA BANK	NOV 2024	10000 · 1 Bank o...		20000 · *Accou...		455.25
Deposit	12/26/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	12/27/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,091.46	
Liability Check	12/30/2024	8630	PERS Retirement	3320645013	10000 · 1 Bank o...		2103 · B Retire...		446.24
Liability Check	12/31/2024		QuickBooks Payroll ...	Adjusted for v...	10000 · 1 Bank o...		2110 · Direct D...	0.00	
Paycheck	12/31/2024	DD1452	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	DD1454	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	DD1456	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	DD1457	Kirwan, Dena	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	DD1455	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	8629	FIORE, MARK		10000 · 1 Bank o...	162	-SPLIT-		258.54
Paycheck	12/31/2024	DD1458	PRESTON, DEVIN M	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	12/31/2024	8630	SHIPLEY, STEVE H		10000 · 1 Bank o...	162	-SPLIT-		258.53
Paycheck	12/31/2024	DD1453	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	12/31/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		16,944.38
Liability Check	12/31/2024	8629	PERS 457 Contributi...	3320645013	10000 · 1 Bank o...		2101 · 457 Em...		183.33
Bill Pmt -Check	12/31/2024		PERS Retirement	DECEMBER ...	10000 · 1 Bank o...		20000 · *Accou...		652.49
Bill Pmt -Check	12/31/2024	8633	BILLY CZESCHIN	Equipment Us...	10000 · 1 Bank o...		20000 · *Accou...		12,500.00
<b>TOTAL</b>								<b>42,563.26</b>	<b>93,339.91</b>

## HILTON CREEK COMMUNITY SERVICES DISTRICT

### Juniper Drive Clearing Account Monthly Detail Report

December 2024

Type	Date	Name	Memo	Class	Debit	Credit
Deposit	12/02/2024	JUNIPER DRIVE FE...	J6013019-001...			196.84
Bill	12/02/2024	AT&T	10%	164	25.74	
Deposit	12/03/2024	JUNIPER DRIVE FE...	J6017018 - G...	164		492.10
Bill	12/05/2024	PERS Health Insura...	10% Health Ins	164	238.43	
Bill	12/05/2024	PERS Health Insura...	10% Health Ins	164	31.79	
Bill	12/05/2024	PERS Retirement	10%	164	65.26	
General Journal	12/05/2024		10% GROSS ...	164	637.33	
General Journal	12/05/2024		10% GROSS ...	164	127.40	
General Journal	12/05/2024		10% GROSS ...	164	330.90	
General Journal	12/05/2024		10% GROSS ...	164	18.33	
Bill	12/10/2024	INFOSEND, INC	10% CUSTO...	164	41.02	
Bill	12/10/2024	STEVE SHIPLEY	10% Medical ...	164	51.50	
Deposit	12/10/2024	JUNIPER DRIVE FE...	J6014012 PE...	164		243.68
Check	12/12/2024	JUNIPER DRIVE FE...	J6012003 HA...	164	0.00	
Check	12/12/2024	JUNIPER DRIVE FE...	J6020017 DA...	164	0.00	
Check	12/12/2024	JUNIPER DRIVE FE...	J6020016 DA...	164	0.00	
Check	12/12/2024	JUNIPER DRIVE FE...	J6017017 GIL...	164	0.00	
Deposit	12/12/2024	JUNIPER DRIVE FE...	J6012003 HA...	164		196.84
Deposit	12/12/2024	JUNIPER DRIVE FE...	J6020017 DA...	164		196.84
Deposit	12/12/2024	JUNIPER DRIVE FE...	J6020016 DA...	164		85.10
Deposit	12/12/2024	JUNIPER DRIVE FE...	J6017017 GIL...	164		570.52
Deposit	12/16/2024	JUNIPER DRIVE FE...	J6015014-001...	164		85.10
Deposit	12/16/2024	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	12/16/2024	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Deposit	12/16/2024	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	12/16/2024	JUNIPER DRIVE FE...	J6016016-001...	164		196.84
Bill	12/16/2024	BILLY CZESCHIN	SNOW REM...	164	6,750.00	
Bill	12/16/2024	BILLY CZESCHIN	SNOW REM...	164	4,500.00	
Transfer	12/16/2024		2024 2025 SE...			11,250.00
Deposit	12/19/2024	JUNIPER DRIVE FE...	J6019007 HA...	164		196.84
Deposit	12/19/2024	JUNIPER DRIVE FE...	J6012002 CA...	164		196.84
Bill	12/25/2024	UMPQUA BANK	10% FUEL JU...	164	28.13	
Bill	12/25/2024	UMPQUA BANK	10% OFFICE ...	164	17.40	
General Journal	12/31/2024		10% GROSS ...	164	389.98	
General Journal	12/31/2024		10% GROSS ...	164	18.33	
General Journal	12/31/2024		10% GROSS ...	164	81.43	
General Journal	12/31/2024		Total 10% IC ...	164	18.33	
General Journal	12/31/2024		Total 10% W...	164	28.33	
General Journal	12/31/2024		Total 10% MF...	164	28.33	
General Journal	12/31/2024		Total 10% DP...	164	28.33	
General Journal	12/31/2024		Total 10% SS...	164	28.33	
General Journal	12/31/2024		10% GROSS ...	164	637.33	
General Journal	12/31/2024		10% GROSS ...	164	127.40	
General Journal	12/31/2024		10% GROSS ...	164	176.48	
General Journal	12/31/2024		10% GROSS ...	164	18.33	
Bill	12/31/2024	PERS Retirement	10%	164	65.26	
Bill	12/31/2024	AT&T	10%	164	25.88	

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01/03/25

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Juniper Drive Clearing Account Monthly Detail Report**  
**December 2024**

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<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
TOTAL					<u>14,535.30</u>	<u>14,274.58</u>

## JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

## Balance Sheet

01/03/25

As of December 31, 2024

Accrual Basis

	<u>Dec 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101 - Checking - B of A	91,138.98
102 - LAIF	5,025.35
Mono County Treasury Inv. Pool	382,764.29
<b>Total Checking/Savings</b>	<u>478,928.62</u>
<b>Accounts Receivable</b>	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	1,320.94
122 - MAINTENANCE FEES	20,269.90
<b>Total 120 - ACCOUNTS RECEIVABLE</b>	<u>21,590.84</u>
<b>Total Accounts Receivable</b>	21,590.84
<b>Other Current Assets</b>	
JDSZB Wash Account	1,734.75
<b>Total Other Current Assets</b>	<u>1,734.75</u>
<b>Total Current Assets</b>	<u>502,254.21</u>
<b>TOTAL ASSETS</b>	<b><u>502,254.21</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
202 - ACCOUNTS PAYABLE	108.00
<b>Total Accounts Payable</b>	<u>108.00</u>
<b>Total Current Liabilities</b>	<u>108.00</u>
<b>Total Liabilities</b>	108.00
<b>Equity</b>	
32000 · 304 - Retained Earnings	492,797.95
Net Income	9,348.26
<b>Total Equity</b>	<u>502,146.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>502,254.21</u></b>

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01/03/25

Accrual Basis

**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT**  
**Transactions By Month**  
**December 2024**

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<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
<b>Dec 24</b>							
Deposit	12/03/2024	Deposit	101 - Checking - B o...	X	12000 · Undep...	196.84	
Deposit	12/12/2024	Deposit	101 - Checking - B o...	X	-SPLIT-	872.46	
Transfer	12/16/2024	SEMI ANNUA...	101 - Checking - B o...	X	JDSZB Wash ...		11,250.00
<b>Dec 24</b>						<b>1,069.30</b>	<b>11,250.00</b>

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## JUNIPER DRIVE WASH ACCCOUNT Transactions By Month December 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
<b>Dec 24</b>									
General Journal	12/02/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		25.74
Deposit	12/03/2024			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
Deposit	12/03/2024			Deposit	JDSZB Wash Account		12000 · Undep...	492.10	
General Journal	12/05/2024	LB FY...		10% Retireme...	JDSZB Wash Account		504-A - Retire...		65.26
General Journal	12/05/2024	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		238.43
General Journal	12/05/2024	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		31.79
General Journal	12/05/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		637.33
General Journal	12/05/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		127.40
General Journal	12/05/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		330.90
General Journal	12/05/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	12/10/2024	LB FY...		Infosend - Cu...	JDSZB Wash Account		64900 · 507 - ...		41.02
General Journal	12/10/2024	LB FY...		Shipley Med ...	JDSZB Wash Account		504 D 10% Dir ...		51.50
Deposit	12/10/2024			Deposit	JDSZB Wash Account		12000 · Undep...	243.68	
Deposit	12/12/2024			Deposit	JDSZB Wash Account		-SPLIT-	1,049.30	
Deposit	12/16/2024			Deposit	JDSZB Wash Account		-SPLIT-	648.98	
General Journal	12/16/2024	LB FY...		SNOW REM...	JDSZB Wash Account		-SPLIT-		6,750.00
General Journal	12/16/2024	LB FY...		SNOW REM...	JDSZB Wash Account		JDSZB Wash ...		4,500.00
Transfer	12/16/2024			SEMI ANNUA...	JDSZB Wash Account		101 - Checking...	11,250.00	
Deposit	12/19/2024			Deposit	JDSZB Wash Account		-SPLIT-	393.68	
General Journal	12/25/2024	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		28.13
General Journal	12/25/2024	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		17.40
General Journal	12/31/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		637.33
General Journal	12/31/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		127.40
General Journal	12/31/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		176.48
General Journal	12/31/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	12/31/2024	LB FY...		10% IC Gross...	JDSZB Wash Account		-SPLIT-		18.33
General Journal	12/31/2024	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	12/31/2024	LB FY...		10% MF Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	12/31/2024	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	12/31/2024	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	12/31/2024	LB FY...		10% Retireme...	JDSZB Wash Account		504-A - Retire...		65.26
General Journal	12/31/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		25.88
General Journal	12/31/2024	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		389.98
General Journal	12/31/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	12/31/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		81.43
								<b>14,274.58</b>	<b>14,535.30</b>
<b>Dec 24</b>									

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

December 2024

01/13/25

Accrual Basis

	Dec 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4015 · Fees</b>	
4010 · Use Fees	91,201.50
4015 · Fees - Other	593.16
	91,794.66
<b>Total 4015 · Fees</b>	91,794.66
<b>Total Income</b>	91,794.66
<b>Gross Profit</b>	91,794.66
<b>Expense</b>	
6001 · Administration fee	10.00
<b>6100 · Employee Benefits</b>	
6101 · Health Insurance	
6103B · Health Insurance - OIT	2,145.81
6104 · D Health Insurance - Retired	286.04
	2,431.85
<b>Total 6101 · Health Insurance</b>	2,431.85
6106 · Retirement	
6107 · Retirement - ER Contribution	
6100A · RETIREMENT ER CONT - OPER II	1,174.46
	1,174.46
<b>Total 6107 · Retirement - ER Contribution</b>	1,174.46
<b>Total 6106 · Retirement</b>	1,174.46
6117 · Add Compensation - Director	641.67
6119A · Add Compensation Oper II	330.00
6120 · Add Compensation - Secretary	165.00
6121 · A Medical Reimb - Board	463.42
6122 · A Medical Reimb - Employee	0.00
	5,206.40
<b>Total 6100 · Employee Benefits</b>	5,206.40
<b>6200 · Payroll Expenses</b>	
6201 · Gross Payroll-Board of Director	543.33
6203A · Gross Payroll - Oper II	11,472.02
6204A · Gross Payroll Op II - Add Dutie	2,293.16
6205A · Gross PR Oper II OT 1.5 Op II	1,594.06
6206A · Gross PR Op II Standby	900.00
6207 · Gross Payroll - Chief Plant Op	
6208 · Weekly Standby Stipend - CPO	0.00
6207 · Gross Payroll - Chief Plant Op - Other	5,692.50
	5,692.50
<b>Total 6207 · Gross Payroll - Chief Plant Op</b>	5,692.50
6211 · Gross Payroll - Per Diem Ops	1,000.00
6212 · Gross Payroll-Secretary	3,509.86
6213 · Per Diem - Project Assistant	732.89
6215 · Payroll Taxes	3,643.02
6200 · Payroll Expenses - Other	-9.47
	31,371.37
<b>Total 6200 · Payroll Expenses</b>	31,371.37
<b>6500 · Operations Administration</b>	
6307 · Licenses and Permits	32,150.00
6557 · Telephone	
6557B · Telephone - Cell	464.49
6557C · Telephone - Fire Alarm	54.89
	519.38
<b>Total 6557 · Telephone</b>	519.38
<b>Total 6500 · Operations Administration</b>	32,669.38



## HILTON CREEK COMMUNITY SERVICES DISTRICT

## Profit &amp; Loss

01/13/25

December 2024

Accrual Basis

	<u>Dec 24</u>
<b>6550 · Office Expenses</b>	
6550A · Bank Service Charges	15.00
6550C · Website / Advert./ Pub Notice	113.40
6550D · Statement Production - AR	369.25
6550G · Office Communication- Not Phone	43.20
	<hr/>
<b>Total 6550 · Office Expenses</b>	540.85
<b>6600 · Repairs &amp; Maintenance</b>	
6601 · A Automobile Expense	
6601A · Fuel	253.12
	<hr/>
<b>Total 6601 · A Automobile Expense</b>	253.12
6603 · Lab Testing	200.26
6604 · Plant - General / Misc	218.04
6608 · Sludge Removal	145.50
6611 · U Utilities	
6611 C · SCE - Pump Station	763.88
	<hr/>
<b>Total 6611 · U Utilities</b>	763.88
	<hr/>
<b>Total 6600 · Repairs &amp; Maintenance</b>	1,580.80
<b>6615 · Equipment Rental</b>	
6615 B · Equip. Use - Avail/Standby Fee	750.00
6615 C · Equip. Use - Guaranteed Hours	500.00
	<hr/>
<b>Total 6615 · Equipment Rental</b>	1,250.00
	<hr/>
<b>Total Expense</b>	72,628.80
	<hr/>
<b>Net Ordinary Income</b>	19,165.86
<b>Other Income/Expense</b>	
<b>Other Income</b>	
7031 · Interest Income	5,666.15
	<hr/>
<b>Total Other Income</b>	5,666.15
	<hr/>
<b>Net Other Income</b>	5,666.15
	<hr/>
<b>Net Income</b>	<b>24,832.01</b>
	<hr/> <hr/>

**HILTON CREEK COMMUNITY SERVICES DISTRICT  
ACTUAL TO BUDGET FY 2024-2025  
Tuesday, December 31, 2024**

		2024/2025 Proposed SEWER Budget	November	December	Year To Date	Goal	Over
REVENUE			0.4167	0.5000		0.5000	
<b>General Operating Revenue:</b>							
1	Property Taxes <u>Transferred</u> to Operations	313,490.88			-	-50%	
<b>Sewer Operation &amp; Maintenance Revenue:</b>							
2	Sewer Use Fees	536,280.00	56,954.20	27,077.68	233,847.10	-6%	
<b>Sewer Capital Improvement Revenue: Moved Investment Revenue</b>							
3	Interest on Investments	-			-		
4	Transfer From Reserves	-			25,000.00		
5	Transfer From Other Funds	-			-		
6	Other Revenue	-			-		
7	Late Charges	-			-		
	<i>Juniper Drive Funds Collected or (Transferred)</i>				3,010.44		
<b>TOTAL REVENUES</b>		<b>849,770.88</b>	<b>56,954.20</b>	<b>27,077.68</b>	<b>261,857.54</b>	<b>(0.56)</b>	
<b>EXPENSES</b>							
<b>ADMINISTRATION EXPENSES</b>							
8	Administration Fees	500.00		10.00	10.00		
9	Transfer out to Emergency Reserves	-			-		
10	Transfer out to Capital Improvement Projects	-			-		
11	***Depreciation Expense (Book Entry Only)	50,000.00			16,800.00	-16%	
<b>SUBTOTAL</b>		<b>50,500.00</b>	<b>-</b>	<b>10.00</b>	<b>16,810.00</b>	<b>(0.16)</b>	<b>-</b>

		2024/2025 Proposed SEWER Budget			Year To Date	Goal
			November	December		
<b>Estimated EMPLOYEE BENEFITS</b>						
12	Medical Reimbursement - Director (5)	14,893.36		463.42	3,091.42	-29%
13	Medical Reimbursement - GM	1,620.00			-	-50%
14	Medical Reimbursement - Oper II	6,115.50			-	
15	Medical Reimbursement - OIT	1,620.00				
16	Medical Reimbursement - Secretary	1,784.85			1,641.16	
17	Health Insurance (1) General Manager	25,200.00				-50%
18	Health Insurance (1) Base Rate Oper II	25,200.00	2,145.81	2,145.81	12,876.57	1% OVER
19	Health Insurance OIT (Currently Unfilled)	25,200.00				-50%
20	Health Insurance - Retired (2)	3,240.00	286.04	286.04	1,717.39	3%
21	Retirement Benefits - Employer Contributions GM	9,900.00			-	-50%
22	Retirement Benefits - Employer Contributions Oper II (10.15%)	7,390.44		1,174.46	3,523.66	-2%
23	Retirement Benefits - Employer Contributions OIT (Pepra 7.87%)	4,051.48				
24	Additional Compensation - GM	1,980.00			-	-50%
25	Additional Compensation - Oper II	1,980.00		330.00		
26	Additional Compensation - OIT	1,980.00			-	-50%
27	Add Compensation - Directors	9,900.00	641.67	641.67	3,905.13	-11%
28	Add Compensation - Secretary	1,980.00	165.00	165.00	990.03	0% OVER
<b>SUBTOTAL</b>		<b>144,035.63</b>	<b>3,238.52</b>	<b>5,206.40</b>	<b>27,745.36</b>	<b>(3.38)</b>
						<b>-</b>

		2024/2025 Proposed SEWER Budget	November	December	Year To Date	Goal
<b>PAYROLL</b>						
<b>Salaries &amp; Employee Benefits:</b>					-	
	Director's Gross Salary					
29	+ \$3,000 Special Meetings if they occur	8,100.00	633.33	543.33	2,799.99	-15%
30	General Manager Salary	95,990.27			-	-50%
31	Operator II	72,812.25		11,472.02	34,417.37	-3%
32	Operator II Overtime	12,000.00		1,594.06	6,965.04	8%
33	Operator II Additional Duties Pay	14,940.00		2,293.16	6,879.34	-4%
34	Operator II Operations Stand by Time	3,000.00		900.00	2,418.75	31%
35	OIT	51,480.00				
36	OIT Overtime (100 Hours)	4,125.00				
37	OIT Operations Stand by Time	1,000.00				
38	Chief Plant Operator - Part Time	80,000.00	3,877.50	5,692.50	32,670.00	-9%
39	CPO Operations Stand by Time	1,000.00			250.00	
40	Perdiem Operations	20,000.00	1,190.00	1,000.00	8,280.00	-9%
41	Secretarial Gross Salary Part Time	45,540.00	3,509.86	3,509.86	22,992.24	0% OVER
42	Per Diem Project Assistant	19,800.00	746.04	732.89		
43	Per Diem Assistant Secretary	19,800.00				
44	Payroll Taxes	18,900.00	2,075.51	3,633.55	10,781.84	7% OVER
<b>SUBTOTAL</b>		<b>468,487.52</b>	<b>12,032.24</b>	<b>31,371.37</b>	<b>128,454.57</b>	<b>(0.44)</b>
						<b>-</b>

		2024/2025 Proposed SEWER Budget	November	December	Year To Date	Goal	
<b>OPERATIONS</b>							
45	Liability Insurance	9,450.00			9,027.39	46%	
46	Worker's Comp Insurance	10,800.00			10,373.84	46%	
47	Auditor / Accounting	11,340.00			1,530.00	-37%	
48	Legal Fees	4,770.00			-	-50%	
49	Rate Study Avail Fees & Connection Fees	17,000.00	4,080.00		4,080.00	-26%	
50	Dues & Subscriptions	3,240.00	3,578.00		3,878.00	70% OVER	
51	Travel -Non Litigation	1,800.00			-	-50%	
52	License & Permits	35,000.00	78.36	32,150.00	32,228.36	42% OVER	
53	Educational Expenses	8,100.00			-	-50%	
54	Telephone	3,240.00	286.31	519.38	1,684.07	2% OVER	
55	Office Expenses	12,000.00	607.64	540.85	4,510.57	-12%	
56	Rent/Property Lease	500.00			-		
57	Contingency Admin Operations	10,000.00			4,205.82	-8%	
<b>SUBTOTAL</b>		<b>127,240.00</b>	<b>8,630.31</b>	<b>33,210.23</b>	<b>71,518.05</b>	<b>(0.28)</b>	<b>-</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
58	Auto Expenses	4,500.00	401.06	253.12	1,394.56	-19%	
59	Contract Services	5,000.00			-	-50%	
60	Lab Testing	6,500.00	533.44	200.26	1,509.94	-27%	
61	Plant - General Repairs & Maintenance	15,000.00	343.49	218.04	4,088.58	-23%	
62	Tools & Equipment - Non Capital	10,000.00	64.34		69.55	-49%	
63	SCADA	15,000.00			-	-50%	
64	Plant - Pond Maintenance	2,000.00			-	-50%	
65	Plant - Sludge Removal	2,000.00	40.16	145.50	511.54	-24%	
66	Sewer Lines - Vactor, Replace, Lining & General Maint.	60,000.00	396.18		30,634.88	1% OVER	
67	Supplies & Uniform/Clothing Allowance	900.00			-	-50%	
68	Water	1,200.00			600.00	0%	
69	SCE- Plant	30,000.00	1,724.32		9,778.21	-17%	
70	SCE - Pump Station	11,000.00	686.40	763.88	4,008.91	-14%	
71	Heavy Equipment & Snow Removal Plant	15,000.00		1,250.00	2,500.00	-33%	
72	Repairs & Maintenance Contingency	10,198.00			27,596.59	221% OVER	
<b>SUBTOTAL</b>		<b>188,298.00</b>	<b>4,189.39</b>	<b>2,830.80</b>	<b>82,692.76</b>	<b>(1.85)</b>	<b>-</b>

		2024/2025 Proposed SEWER Budget	November	December	Year To Date	Goal
<b>LONG TERM LIABILITY</b>						
73	Debt - So Cal Ren - In Capital	16,600.00			-	
74	CalPERS Unfunded Liability -	25,200.00			23,023.80	
75	Leave Payout (Vac & SL) - Inv. Fund Alloc.	17,100.00			-	
	<b>SUBTOTAL</b>	<b>58,900.00</b>	-	-	<b>23,023.80</b>	
	<b>SUBTOTAL ALL EXPENSES</b>	<b>1,037,461.15</b>	<b>28,090.46</b>	<b>72,628.80</b>	<b>350,244.54</b>	-16%

<b>LESS ADJUSTMENTS</b>						
76	Depreciation Expense (Book Entry Only)	50,000.00	-	-	16,800.00	-16%
76	**** Vacant GM /OIT Positions	224,146.74	-	-	-	-50%
	<b>Long Term Liabilities (Not LA County)</b>	<b>58,900.00</b>	-	-	<b>23,023.80</b>	
	***Less Non Budget Items				-	
	<b>Adjusted Total Expenses</b>	<b>333,046.74</b>	-	-	<b>39,823.80</b>	
	<b>TOTAL ADJUSTED EXPENSES</b>	<b>704,414.41</b>	<b>28,090.46</b>	<b>72,628.80</b>	<b>333,444.54</b>	-3%

Year to Date Available Revenue (Include. Prop. Tax TXF)	261,857.54
Year to Date Expenses	333,444.54
Net Available Revenue	(71,587.00)

**CAPITAL EXPENSE**

Adjusted At Boards Request/Approval

**Budget to Actual Notes**

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

Operator II Position Created to match current staffing  
OIT Position created to back fill and succession

## JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

01/13/25

## Profit &amp; Loss

Accrual Basis

December 2024

	Dec 24
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	14,655.28
Total 400 - REVENUE	14,655.28
Total Income	14,655.28
Gross Profit	14,655.28
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	130.52
504-B - Health Insurance	270.22
504 D 10% Dir Med Reimb.	51.50
Total 504 - Employee Benefits	452.24
512 - SNOW REMOVAL	11,250.00
64900 · 507 - Office Expense	58.42
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	471.41
508 D - 10% Director Gross	131.65
Additional Compensation	54.99
508 E · GROSS PAYROLL OPER II	1,529.46
508 F · OPERATOR II OVERTIME	507.38
Total 66000 · 508 - Payroll Expenses	2,694.89
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	28.13
Total 67200 · 511 - Repairs and Maintenance	28.13
68100 · 515 - Telephone Expense	51.62
Total 500- OPERATING EXPENSES	14,535.30
Total Expense	14,535.30
Net Ordinary Income	119.98
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	3,202.73
Total 600 - OTHER INCOME	3,202.73
Total Other Income	3,202.73
Net Other Income	3,202.73
Net Income	<b>3,322.71</b>

**JUNIPER DRIVE**  
**ACTUAL TO BUDGET FY 2024-2025**  
**Tuesday, December 31, 2024**

REVENUE	BUDGET	November	December	Year to Date	Goal %
		Month 5	Month 6		0.50000
<b>Road Maintenance Revenue:</b>					
Maintenance Fees Collected	49,000.00	7,349.51	1,069.30	25,759.85	3% OVER
Maintenance Fees Collected Through Sewer Fund	31,000.00	2,335.36	3,024.58	16,334.47	3% OVER
Combined Maintenance Fees Collected	80,000.00	9,684.87	4,093.88	42,094.32	3% OVER
Interest - LAIF	100.00			58.90	
Interest - County Investment Pool	7,000.00			-	
Transfer From Wash Account	20,000.00			13,945.84	
Late Fees	-			-	
<b>TOTAL REVENUES</b>	<b>107,100.00</b>	<b>9,684.87</b>	<b>4,093.88</b>	<b>56,099.06</b>	<b>52% OVER</b>
<b>EXPENSES</b>					
<b>ADMINISTRATION EXPENSES</b>					
Administration Fee	50.00			-	
<b>SUBTOTAL</b>	<b>50.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EMPLOYEE BENEFITS</b>					
Medical Reimbursement - Director	1,654.82		51.50	343.50	-29%
Medical Reimbursement - Employee	1,237.82			182.36	-35%
Health Insurance - Base	8,400.00	238.43	238.43	1,430.77	-33%
Health Insurance - Retired	360.00	31.79	31.79	190.86	3% OVER
Retirement Benefits - Employer Contributions	2,371.32		130.52	391.57	-33%
Additional Compensation All Positions	1,980.00	18.33	54.99	275.60	-36%
	-			-	#DIV/0! #DIV/0!
<b>SUBTOTAL:</b>	<b>16,003.96</b>	<b>288.55</b>	<b>507.23</b>	<b>2,814.66</b>	<b>-32%</b>
<b>PAYROLL</b>					
<b>Salaries &amp; Employee Benefits:</b>					
Director's Gross Salary	900.00	141.65	131.65	744.95	33% OVER
Manager Gross Salary	10,665.59			-	-50%
Oper II Gross Salary	8,090.25		1,529.46	4,588.97	7% OVER
OIT Gross Salary	5,720.00			-	
Oper II Overtime	1,200.00		507.38	507.38	
OIT Overtime	412.50			-	
Leave Buy Out	1,900.00			-	
Secretarial Gross Salary	5,060.00	389.98	389.98	2,406.80	-2%
ADMIN PERDIEMS	4,400.00	82.90	81.43	528.11	
<b>SUBTOTAL</b>	<b>38,348.34</b>	<b>614.53</b>	<b>2,639.90</b>	<b>8,776.21</b>	
<b>OPERATIONS</b>					
Liability Insurance	1,050.00			1,003.05	46% OVER
Worker's Comp Insurance	1,200.00			1,152.66	46% OVER
PERS Unfunded Liability	2,800.00			2,502.60	-11%
Accounting	1,260.00			170.00	-37%
Legal	530.00			-	
Dues & Subscriptions	360.00			-	-50%
Travel -Non Litigation	200.00			-	-50%
License and Fees	3,500.00			-	-50%
Office Expenses	1,333.33	137.10	58.42	1,105.37	33% OVER
Educational Expenses	900.00			-	-50%
Telephone	360.00	25.74	51.62	154.55	-7%
Contingency	-			-	#DIV/0! #DIV/0!
<b>SUBTOTAL</b>	<b>13,493.33</b>	<b>162.84</b>	<b>110.04</b>	<b>6,088.23</b>	<b>-5%</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
Auto Expenses	800.00	44.56	28.13	154.96	-31%
Contract Services				-	
Snow Removal Contract	25,000.00		11,250.00	22,500.00	40% OVER
Snow Removal Beyond Contract	10,000.00			-	-50%
Supplies	0.00			-	
Repairs & Maintenance	30,000.00			82.50	-50%
Transfer to Juniper Drive Investment Account				-	#DIV/0!
<b>SUBTOTAL:</b>	<b>65,800.00</b>	<b>44.56</b>	<b>11,278.13</b>	<b>22,737.46</b>	<b>35% OVER</b>
<b>Debt Service:</b>					
<b>TOTAL EXPENSES</b>	<b>133,695.63</b>	<b>1,110.48</b>	<b>14,535.30</b>	<b>40,416.56</b>	<b>30% OVER</b>



**Capital Improvement Budget FY 2024 2025**  
**Tuesday, December 31, 2024**

REVENUE	November 0.4167	December 0.5000	Year To Date	Budget Remaining
<b>General Capital Reserve Funds</b>				
Balance FWD			0.00	0.00
Sewer Connection Fees	14,686.00		0.00	14,686.00
Availability Fees	1,050.00		0.00	1,050.00
Sewer Connection Inspection Fees	100.00		0.00	100.00
Investment Interest	12.00	0.49	4.00	8.00
<i>Potential Reserves Allocation - Earmarked Funds</i>	<i>67,546.40</i>		0.00	67,546.40
<i>So Cal Ren Loan</i>	<i>91,806.00</i>	<i>-32,936.48</i>	<i>-32,936.48</i>	<i>58,869.52</i>
<i>Transfer from Other Funds</i>	<i>0.00</i>		0.00	0.00
<b>TOTAL REVENUES</b>	<b>175,200.40</b>	<b>-32,935.99</b>	<b>0.00</b>	<b>-32,932.48</b>
<b>EXPENSES</b>				
<b>Capital Improvement Projects - 5 Year Plan</b>				
				0.00
			0.00	0.00
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	58,998.00		45,615.88	13,382.12
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
Sewer Line Replacement				
Sewer Pipe Lining				
*Blower Controls - Not covered by So Cal Ren			0.00	0.00
<b>SUBTOTAL</b>	<b>520,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,615.88</b>
<b>DEFICIT</b>	<b>-345,797.60</b>			<b>-267,249.24</b>

November: Unused So Cal Funds Returned to LA County

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Capital Reserve Transaction Detail Report**  
 July through December 2024

Type	Date	Memo	Account	Split	Debit	Credit
Deposit	07/31/2024	July 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.01	
Transfer	08/22/2024	Blower - Invoi...	12000 · 3 B of Ameri...	10000 · 1 Bank...		16,404.00
Transfer	08/22/2024	Blower - Invoi...	12000 · 3 B of Ameri...	10000 · 1 Bank...		2,734.00
Deposit	08/31/2024	August 2024	12000 · 3 B of Ameri...	7031 · Interest ...	0.92	
Deposit	09/30/2024	September 20...	12000 · 3 B of Ameri...	7031 · Interest ...	0.79	
Transfer	10/21/2024	Blower 5% co...	12000 · 3 B of Ameri...	10000 · 1 Bank...		2,734.00
Transfer	10/28/2024	Labor, Mis Pa...	12000 · 3 B of Ameri...	10000 · 1 Bank...		11,871.94
Deposit	10/31/2024	October 2024	12000 · 3 B of Ameri...	7031 · Interest ...	0.79	
Transfer	11/11/2024	Funds Transfer	12000 · 3 B of Ameri...	10000 · 1 Bank...		32,963.48
Deposit	11/29/2024	November 2024	12000 · 3 B of Ameri...	7031 · Interest ...	0.49	
Deposit	12/31/2024	DECEMBER ...	12000 · 3 B of Ameri...	7031 · Interest ...	0.41	
<b>TOTAL</b>					<b>4.41</b>	<b>66,707.42</b>

## HCCSD Mono County Investment Pool

## Balance Sheet

As of December 31, 2024

	Dec 31, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
000 Mono County Investment Pool	
100 HC Community Serv District	226,224.13
200 Juniper Drive Funds Holding	373,913.21
SEWER FUND	
101 SF Emergency Reserves	67,546.40
102 SF Capital Reserves	
107 SF Emergency Plant Gen	75,000.00
108 SF Clarifier #1	70,000.00
102 SF Capital Reserves - Other	67,546.40
Total 102 SF Capital Reserves	212,546.40
103 SF Operation Reserves	50,000.00
104 SF PERS UAL Holdings	25,000.00
105 SF Personnel Leave Liab	25,000.00
Total SEWER FUND	380,092.80
000 Mono County Investment Pool - Other	54,656.29
Total 000 Mono County Investment Pool	1,034,886.43
LAIF	10,403.67
Total Checking/Savings	1,045,290.10
Total Current Assets	1,045,290.10
<b>TOTAL ASSETS</b>	<b>1,045,290.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Balance Equity	9,870.49
Owners Equity	955,641.39
Net Income	79,778.22
Total Equity	1,045,290.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,045,290.10</b>

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Investment Accounts Report FY 2024-2025**  
**Tuesday, December 31, 2024**

<b>Mono County &amp; LAIF REVENUE</b>	<b>November</b>	<b>December</b>	<b>Year To Date</b>
	<b>0.4167</b>	<b>0.5000</b>	
<b>Investment Pool Revenue</b>			
Property Taxes Recorded in County Investment Pool			-
Secure Property Tax			-
Unsecure Property Tax			9,336.66
Excess ERAF			54,115.06
Unitary			-
LAIF			121.93
<b>Total Property Tax Received</b>	<b>-</b>	<b>-</b>	<b>63,451.72</b>
Fund Interest - Sewer Fund		5,665.74	10,713.30
Fund Interest - Juniper Drive		3,280.77	6,018.56
Tax Fund Interest 100% Sewer Fund			156.57
Other Tax Fund Interest 100% Sewer Fund			-
LAIF Interest - Sewer Fund			-
LAIF Interest - Juniper Drive			-
<b>Total Interest</b>	<b>-</b>	<b>8,946.51</b>	<b>16,888.43</b>
HOPTA Adj			-
Delinquent Accounts Payments			-
Miscellaneous			-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Investment Pool Revenue</b>	<b>-</b>	<b>8,946.51</b>	<b>80,340.15</b>
<b>Investment Transferred</b>			
Funds Transferred from Hilton Creek - Mono			-
Funds Transferred from Juniper Drive - Mono			50,000.00
Funds Transferred From Capital - Mono			-
Funds Transferred from Hilton Creek - LAIF			-
Funds Transferred from Juniper Drive - LAIF			-
Funds Transferred From Capital - LAIF			-
<b>Total Investments Transferred</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>
<b>Transfers and Expenses</b>			
Property Tax Admin Fee			-
Property Taxes Transferred to Operations			-
Property Taxes Transferred to Capital			-
Property Taxes Transferred to Juniper			-
Delinquent Account Payments TXF to Operations			-
Miscellaneous Adjustments			-
<b>Total Outgoing</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds Carried Forward</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>
Funds Carried Forward - Mono			
Funds Carried Forward - LAIF			
<b>Funds Earmarked for Reserves, Capital and Operating</b>			<b>Balance</b>
Emergency Reserves			67,546.40
Capital Reserves			67,546.40
Operation Reserves			50,000.00
Capital- Generator			75,000.00
Capital Clarifier 1			70,000.00
Capital - Vehicle Replacement			-
PERS UAL			25,000.00
Personnel Leave Liabilities			25,000.00
<b>Total Earmarked Funds</b>	<b>-</b>	<b>-</b>	<b>380,092.80</b>

**HCCSD Mono County Investment Pool  
Balance Sheet  
As of January 13, 2025**

	Jan 13, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
000 Mono County Investment Pool	
100 HC Community Serv District	226,224.13
200 Juniper Drive Funds Holding	373,913.21
<b>SEWER FUND</b>	
101 SF Emergency Reserves	67,546.40
102 SF Capital Reserves	
107 SF Emergency Plant Gen	75,000.00
108 SF Clarifier #1	70,000.00
102 SF Capital Reserves - Other	67,546.40
<b>Total 102 SF Capital Reserves</b>	212,546.40
103 SF Operation Reserves	50,000.00
104 SF PERS UAL Holdings	25,000.00
105 SF Personnel Leave Liab	25,000.00
<b>Total SEWER FUND</b>	380,092.80
000 Mono County Investment Pool - Other	54,656.29
<b>Total 000 Mono County Investment Pool</b>	1,034,886.43
<b>LAIF</b>	10,403.67
<b>Total Checking/Savings</b>	1,045,290.10
<b>Total Current Assets</b>	1,045,290.10
<b>TOTAL ASSETS</b>	<b>1,045,290.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Opening Balance Equity	9,870.49
Owners Equity	955,641.39
Net Income	79,778.22
<b>Total Equity</b>	1,045,290.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,045,290.10</b>

COUNTY OF MONO  
G/L TRANSACTION DETAIL

From Date: 07/01/2024  
To Date: 06/30/2025

Include Accounts With No Activity  
Run Date: 01/02/2025  
User: slegrand

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
		CASH - HILTON CREEK COMM SVC DISTRICT								Balance	Forward	955,230.14
	07/12/2024	District Draw Request PERS UAL FY 2024/2025	SYS AP	652116		17209	HILTON CREEK COMMUNITY SERVICES DISTRICT	7022024			25,000.00	930,230.14
	09/30/2024	PC-Sept. 2024 Cur Unsecured FY 2024-25	AJ GL	667457						9,336.66		939,566.80
	09/30/2024	PC-1Q 24-25 Interest Appt	AJ GL	674785	SF 64% 5665.74		JD 36% 3280.77 recognized 12/31/2024			8,868.47		948,435.27
	10/15/2024	PC-Excess ERAF	AJ GL	668551						36,451.16		984,886.43
	10/16/2024	Juniper Drive Invest-Misc-Hilton Creek Community Services District-2024-05605	SYS CR	667999						50,000.00		1,034,886.43
		TOTAL								104,656.29	25,000.00	1,034,886.43
		ACCOUNTS PAYABLE								Balance	Forward	0.00
	07/02/2024	District Draw Request PERS UAL FY 2024/2025	SYS AP	652113		17209	HILTON CREEK COMMUNITY SERVICES DISTRICT	7022024			25,000.00	25,000.00 CR
	07/12/2024	District Draw Request PERS UAL FY 2024/2025	SYS AP	652116		17209	HILTON CREEK COMMUNITY SERVICES DISTRICT	7022024		25,000.00		0.00
		TOTAL								25,000.00	25,000.00	0.00
		Fund Balance								Balance	Forward	955,230.14 CR
		INTEREST INCOME								Balance	Forward	0.00
	09/30/2024	1Q 24-25 Interest Appt	AJ GL	674785							8,868.47	8,868.47 CR
		TOTAL								0.00	8,868.47	8,868.47 CR
		MISCELLANEOUS REVENUE								Balance	Forward	0.00
	09/30/2024	Sept. 2024 Cur Unsecured FY 2024-25	AJ GL	667457							9,336.66	9,336.66 CR
	10/15/2024	FY 2023 Excess ERAF - VLF Shortfall State Reimb Alloc	AJ GL	668551							36,451.16	45,787.82 CR
	10/16/2024	Juniper Drive Invest-Misc-Hilton Creek Community Services District-2024-05605	SYS CR	667999							50,000.00	95,787.82 CR
		TOTAL								0.00	95,787.82	95,787.82 CR
		EXPENDITURES								Balance	Forward	0.00
	07/02/2024	District Draw Request PERS UAL FY 2024/2025	SYS AP	652113		17209	HILTON CREEK COMMUNITY	7022024		25,000.00		25,000.00

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
		TOTAL					SERVICES DISTRICT			25,000.00	0.00	25,000.00
		GRAND TOTAL								154,656.29	154,656.29	0.00

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01/13/25

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**County Investment Pool Activity Detail Report**  
July through December 2024

---

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Transfer	07/12/2024		Funds Transf...	10000 · 1 Bank...		25,000.00
Deposit	08/31/2024		FUNDS INTE...	7031 · Interest ...	5,047.56	
Deposit	08/31/2024		TAX FUND IN...	7031 · Interest ...	156.47	
Deposit	08/31/2024		HOPTR 6/30/...	7033 · Mono C...	247.31	
Deposit	09/30/2024		ERAF 6/30/20...	7033 · Mono C...	17,663.90	
Deposit	10/15/2024		Current Unse...	7033 · Mono C...	9,336.66	
Deposit	10/15/2024		Excess ERAF	7033 · Mono C...	36,451.16	
Deposit	12/31/2024		FUNDS INTE...	7031 · Interest ...	5,665.74	
<b>TOTAL</b>					<b>74,568.80</b>	<b>25,000.00</b>

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01/13/25

Accrual Basis

**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT**  
**Mono Country Inv. Pool Transactions**  
July 2024 through June 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
<b>Jul '24 - Jun 25</b>									
Deposit	08/31/2024			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,737.79	
Transfer	10/01/2024			Funds Transf...	Mono County Treas...		101 - Checking...	50,000.00	
Deposit	12/31/2024			FY 2024/2025...	Mono County Treas...		601- Interest In...	3,202.73	
<b>Jul '24 - Jun 25</b>								<b>55,940.52</b>	<b>0.00</b>

California State Treasurer  
**Fiona Ma, CPA**



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

January 02, 2025

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

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HILTON CREEK COMMUNITY SERVICES DISTRICT

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

[Tran Type Definitions](#)



**Account Number:**

December 2024 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	10,403.67
Total Withdrawal:	0.00	Ending Balance:	10,403.67

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Accrual Basis

**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT**  
**LAIF Transactions Fiscal Year 2020/2021**  
July 2024 through June 2025

---

<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	10/01/2024		July August &...	102 - LAIF	601- Interest In...	58.90	
<b>TOTAL</b>						<b>58.90</b>	<b>0.00</b>

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Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**LAIF Fiscal Year Transaction Detail Report**  
July 2024 through June 2025

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<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	10/01/2024		July Aug & Se...	14000 · 5 LAIF	7031 · Interest ...	63.03	
<b>TOTAL</b>						<b>63.03</b>	<b>0.00</b>

HILTON CREEK COMMUNITY SERVICES District  
 Emergency Reserves  
 Saturday, November 30, 2024

<b>REVENUE</b>	<b>Year To Date</b>
<b>Emergency Reserves</b>	
Earmarked Property Tax	25,000.00
Transfers	-
Other	-
Earmarked Reserves (FY 2023 2024)	42,456.40
	-
	-
<b>TOTAL EMERGENCY RESERVES</b>	<b>67,456.40</b>
<b>EXPENSES</b>	
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
<b>SUBTOTAL</b>	<b>-</b>
<b>DEFICIT</b>	

**HILTON CREEK COMMUNITY SERVICES District  
Los Angeles County Loan Repayment Schedule**

**PENDING FINALIZATION FROM LA COUNTY**

<b>Loan</b>	
<b>General Capital Reserve Funds</b>	
Deposit 5/9/2023	91,806.00
<hr/>	
<b>Total Budget Available</b>	<b>91,806.00</b>
<hr/>	
<b>Payments</b>	
11/12/24 First Pmt	(4,730.97)
11/12/24 Return Unused Funds	(32,963.48)
 Incentives	
 Funds not used and returned	
<hr/>	
<b>SUBTOTAL</b>	<b>(37,694.45)</b>
<hr/>	
<b>Remaining Balance</b>	<b>54,111.55</b>

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Accrual Basis

## HILTON CREEK COMMUNITY SERVICES DISTRICT

### District Funds Transfer Transactions

July 2024 through June 2025

Type	Date	Memo	Account	Debit	Credit
<b>Jul 24</b>					
Transfer	07/12/2024	Funds Transfer PERS UAL	10000 · 1 Bank of America-Chec...	25,000.00	
Transfer	07/12/2024	Funds Transfer PERS UAL	13000 · 4 Mono Co Treasury Inv....		25,000.00
Jul 24				25,000.00	25,000.00
<b>Aug 24</b>					
Transfer	08/22/2024	Blower - Invoice 19984	10000 · 1 Bank of America-Chec...	16,404.00	
Transfer	08/22/2024	Blower - Invoice 19986	10000 · 1 Bank of America-Chec...	2,734.00	
Transfer	08/22/2024	Blower - Invoice 19984	12000 · 3 B of America-Capital ...		16,404.00
Transfer	08/22/2024	Blower - Invoice 19986	12000 · 3 B of America-Capital ...		2,734.00
Aug 24				19,138.00	19,138.00
<b>Sep 24</b>					
Transfer	09/11/2024	TRANSFER JUNIPER DRIVE FUNDS OWED TO HILTON CR...	10000 · 1 Bank of America-Chec...	13,945.84	
Transfer	09/11/2024	TRANSFER JUNIPER DRIVE FUNDS OWED TO HILTON CR...	17000 · Juniper Dr SZB Clearing...		13,945.84
Sep 24				13,945.84	13,945.84
<b>Oct 24</b>					
Transfer	10/21/2024	Blower 5% completion - Final	10000 · 1 Bank of America-Chec...	2,734.00	
Transfer	10/21/2024	Blower 5% completion - Final	12000 · 3 B of America-Capital ...		2,734.00
Transfer	10/28/2024	Labor, Mis Parts, Sales Tax & Heavey Equipment = Blower Exp...	10000 · 1 Bank of America-Chec...	11,871.94	
Transfer	10/28/2024	Labor, Mis Parts, Sales Tax & Heavey Equipment = Blower Exp...	12000 · 3 B of America-Capital ...		11,871.94
Oct 24				14,605.94	14,605.94
<b>Nov 24</b>					
Transfer	11/11/2024	Funds Transfer	10000 · 1 Bank of America-Chec...	32,963.48	
Transfer	11/11/2024	Funds Transfer	12000 · 3 B of America-Capital ...		32,963.48
Nov 24				32,963.48	32,963.48
<b>Dec 24</b>					
Transfer	12/16/2024	2024 2025 SEMI ANNUAL SNOW REMOVAL - SECOND INST...	10000 · 1 Bank of America-Chec...	11,250.00	
Transfer	12/16/2024	2024 2025 SEMI ANNUAL SNOW REMOVAL - SECOND INST...	17000 · Juniper Dr SZB Clearing...		11,250.00
Dec 24				11,250.00	11,250.00
<b>Jan 25</b>					
Jan 25					
<b>Feb 25</b>					
Feb 25					
<b>Mar 25</b>					
Mar 25					
<b>Apr 25</b>					
Apr 25					

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01/13/25

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**District Funds Transfer Transactions**  
July 2024 through June 2025

---

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
May 25					
May 25					
Jun 25					
Jun 25					
<b>TOTAL</b>				<u>116,903.26</u>	<u>116,903.26</u>



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01/13/25

Accrual Basis

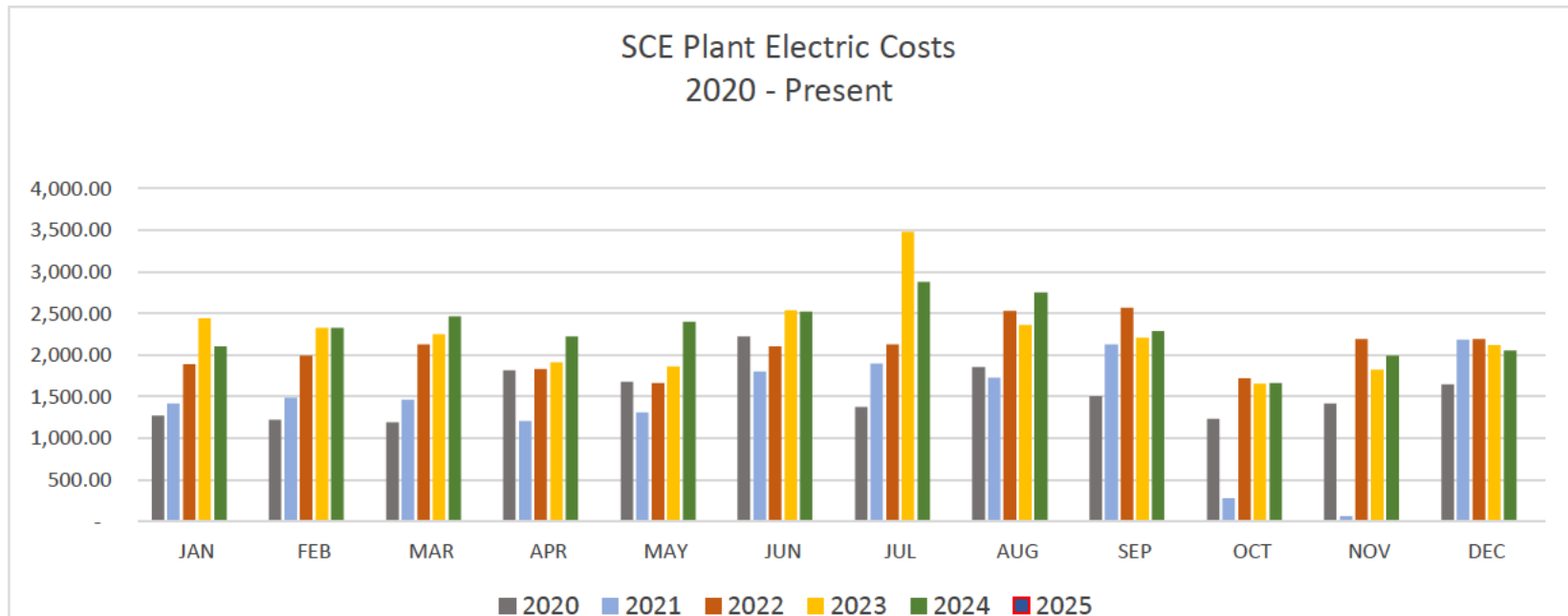
**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT**  
**Fund Transfer Transactions**  
July 2024 through June 2025

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<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
<b>Jul '24 - Jun 25</b>					
Transfer	09/11/2024	Funds Transfer	101 - Checking - B o...		13,945.84
Transfer	09/11/2024	Funds Transfer	JDSZB Wash Account	13,945.84	
Transfer	10/01/2024	Funds Transf...	101 - Checking - B o...		50,000.00
Transfer	10/01/2024	Funds Transf...	Mono County Treas...	50,000.00	
Transfer	12/16/2024	SEMI ANNUA...	101 - Checking - B o...		11,250.00
Transfer	12/16/2024	SEMI ANNUA...	JDSZB Wash Account	11,250.00	
<b>Jul '24 - Jun 25</b>				<b><u>75,195.84</u></b>	<b><u>75,195.84</u></b>

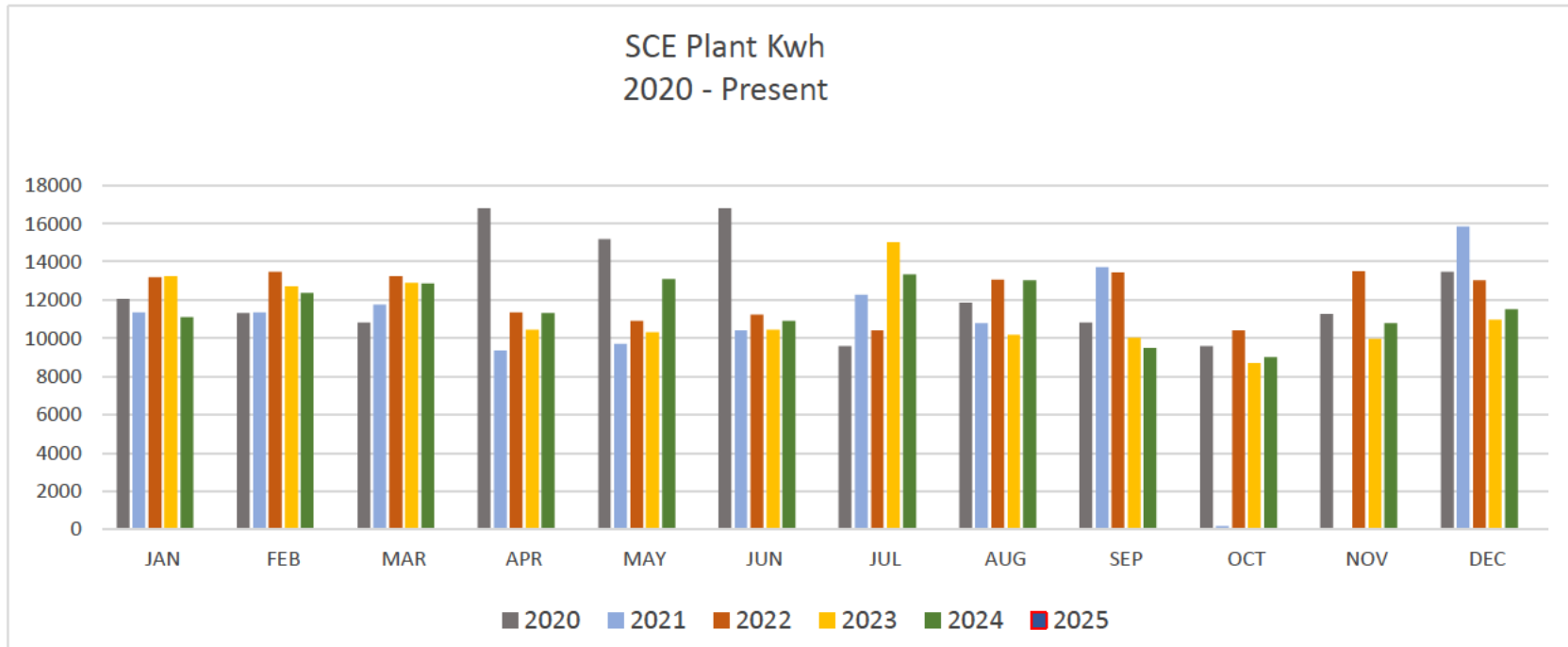
## HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
<b>2013</b>	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
<b>2014</b>	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
<b>2015</b>	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
<b>2016</b>	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
<b>2017</b>	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
<b>2018</b>	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
<b>2019</b>	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
<b>2020</b>	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
<b>2021</b>	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
<b>2022</b>	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
<b>2023</b>	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
<b>2024</b>	2,103.84	2,325.97	2,459.36	2,220.73	2,395.00	2,518.34	2,874.61	2,752.02	<b>2,282.86</b>	<b>1,662.58</b>	1,990.48	2,048.31	2,281.39
<b>2025</b>													
<b>Mo. Avg</b>	1,547.58	1,538.28	1,603.44	1,477.97	1,540.04	1,865.39	1,885.44	1,814.70	1,810.74	1,320.92	1,317.20	1,600.97	1,641.63
<b>19-23 Avg</b>	1,799.39	1,863.89	1,866.65	1,768.71	1,758.08	2,174.71	2,169.73	2,085.52	2,082.19	1,356.56	1,459.74	1,904.55	1,870.09
<b>Amounts corrected by SCE 01/08/2025</b>								<b>Original</b>	<b>2427.26</b>	<b>1724.32</b>			



## HILTON CREEK CSD PLANT SCE ELECTRIC Kwh

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
<b>2020</b>	12056	11327	10809	16785	15195	16781	9591	11875	10822	9597	11274	13470	11662
<b>2021</b>	11356	11370	11768	9369	9696	10419	12273	10795	13723	147	0	15856	9138
<b>2022</b>	13176	13468	13261	11343	10910	11240	10406	13062	13448	10413	13501	13020	11482
<b>2023</b>	13245	12718	12910	10437	10298	10452	15030	10174	10029	8694	9972	10985	10536
<b>2024</b>	11088	12367	12880	11336	13109	10913	13350	13025	<b>9476</b>	<b>9030</b>	10788	11519	10839
<b>2025</b>													
<b>Mo. Avg</b>	12184	12250	12326	11854	11842	11961	12130	11786	11500	7576	9107	12970	10731
<b>20-23 Avg</b>	12184	12250	12326	11854	11842	11961	12130	11786	11500	7576	9107	12970	10731
<b>Amounts corrected by SCE 01/08/2025</b>								<b>Original</b>	<b>11329</b>	<b>9502</b>			



<b>Plant Electric Use Comparison 24-25</b>							<b>PEAK HOURS PLANT 24/25</b>			
	<b>FY 2023-2024</b>		<b>FY 2024-2025</b>		<b>Difference</b>		<b>ON PEAK</b>	<b>MID PEAK</b>	<b>OFF PEAK</b>	<b>SPR OFF</b>
	<b>Kwh</b>	<b>Cost</b>	<b>Kwh</b>	<b>Cost</b>	<b>Kwh</b>	<b>Cost</b>				
JUL	15030	3477.21	13350	2874.61	-1680	-602.60	2046	883	10421	
AUG	10174	2358.34	13025	2752.02	2851	393.68	1801	966	10258	
SEP	10029	2206.05	<b>9476</b>	<b>2282.86</b>	<b>-553</b>	76.81	<b>1488</b>	<b>773</b>	<b>7091</b>	<b>124</b>
OCT	8694	1653.51	<b>9030</b>	<b>1662.58</b>	<b>336</b>	9.07		<b>2065</b>	<b>3785</b>	<b>3180</b>
NOV	9972	1819.99	10788	1990.48	816	170.49		2373	4859	3556
DEC	10985	2113.98	11519	2084.31	534	-29.67		2555	5133	3831
JAN	11088	2103.84			-11088	-2103.84				
FEB	12367	2325.97			-12367	-2325.97				
MAR	12880	2459.36			-12880	-2459.36				
APR	11336	2220.73			-11336	-2220.73				
MAY	13109	2395.00			-13109	-2395.00				
JUN	10913	2518.34			-10913	-2518.34				
<b>AVG</b>										
<b>YTD</b>	<b>11,381</b>	<b>\$ 2,304.36</b>	<b>11,198</b>	<b>\$ 2,274.48</b>			<b>1,778</b>	<b>1,603</b>	<b>6,925</b>	<b>2,673</b>

<b>Pump Station Use Comparison</b>							<b>PEAK HOURS PUMP</b>			
	<b>FY 2023-2024</b>		<b>FY 2024-2025</b>		<b>Difference</b>		<b>ON PEAK</b>	<b>MID PEAK</b>	<b>OFF PEAK</b>	<b>SPR OFF</b>
	<b>Kwh</b>	<b>Cost</b>	<b>Kwh</b>	<b>Cost</b>	<b>Kwh</b>	<b>Cost</b>				
JUL	4943	1307.68	3037	886.90	-1906	-420.78	505	233	2299	
AUG	3348	996.18	3096	880.47	-252	-115.71	491	269	2336	
SEP	3818	1016.42	2885	791.26	-933	-225.16	504	229	2114	38
OCT	3357	749.94	2960	686.40	-397	-63.54		745	1148	1067
NOV	3863	823.17	3575	763.88	-288	-59.29		873	1379	1323
DEC	4098	857.79	3717	784.52	-381	-73.27		936	1415	1366
JAN	3696	809.08			-3696	-809.08				
FEB	4270	889.90			-4270	-889.90				
MAR	3611	719.17			-3611	-719.17				
APR	3279	755.64			-3279	-755.64				
MAY	3362	767.11			-3362	-767.11				
JUN	3125	898.71			-3125	-898.71				
<b>AVG</b>										
<b>YTD</b>	<b>3731</b>	<b>\$ 882.57</b>	<b>3212</b>	<b>\$ 798.91</b>			<b>500</b>	<b>548</b>	<b>1782</b>	<b>949</b>

**SUMMER COST PERIODS (June 1 to Sept 30)**

<b>PEAK</b>	<b>WEEKDAYS</b>	<b>WEEKENDS &amp; HOLIDAYS</b>
<b>ON</b>	4-9 PM	
<b>MID</b>		4-9PM
<b>OFF</b>	12 AM - 4 PM	12 AM TO 4 PM
	9 PM - 12 AM	9 PM - 12 AM

**WINTER COST PERIODS (Oct 1 to May 31)**

<b>PEAK</b>	<b>WEEKDAYS</b>	<b>WEEKENDS &amp; HOLIDAYS</b>
<b>MID</b>	4-9 PM	4-9 PM
<b>OFF</b>	12 AM - 8 AM	12 AM TO 8 AM
	9 PM - 12 AM	9 PM - 12 AM
<b>SUPER OFF</b>	8 AM-4PM	8 AM-4PM

**PEAK HOURS PLANT 23/24  
Comparrison**

**Original Amounts & Comparrisons  
Sept & Oct SCE Adjustments**

ON PEAK	MID PEAK	OFF PEAK	SPR OFF
2118	1108	11804	
1551	575	8048	
1399	679	7845	106
	1834	3966	2894
	2048	4668	3256
	2260	5095	3630
	2268	5269	3551
	2503	5836	4028
	2617	5948	4315
	2355	5255	3726
	2829	6140	4140
1679	721	8495	

Sept Kwh	11329	Cost	2427.26	
October Kwh	9502	Cost	1,724.32	
	On Peak	Mid Peak	Off Peak	SPR Off
September	1688	727	8756	128
Ocotber		2230	3830	3442
Reporting Diff Kwh				
September	-200	46	-1665	-4
October		-165	-45	-262
Reporting Difference Costs				
September	(144.40)			
October	(61.74)			

1,687	1,816	6,531	3,294
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Fiscal Year Summary  
 July 1, 2024 to June 30, 2025  
 Equipment Use

	Sewer		Juniper		Total		Capital	
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
July	6.50	1,006.50	-	-	6.50	-	1.00	1,006.50
August	5.50	998.25	-	-	5.50	998.25	5.00	715.00
September	7.00	1,097.25	-	-	7.00	-	-	-
October	1.00	143.00	-	-	1.00	-	-	-
November	6.50	-	8.50	-	15.00	-	-	-
December	1.00	181.50	2.00	313.50	3.00	495.00	-	-
January	-	-	-	-	-	-	-	-
<b>Year End Total Prepaid</b>	<b>27.50</b>	<b>3,426.50</b>	<b>10.50</b>	<b>313.50</b>	<b>38.00</b>	<b>1,493.25</b>		
February Over Hours	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
<b>Over Prepaid Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,721.50</b>
<b>Total Fiscal Year Costs</b>	<b>27.50</b>	<b>3,426.50</b>	<b>10.50</b>	<b>313.50</b>	<b>38.00</b>	<b>1,493.25</b>	<b>-</b>	<b>1,721.50</b>

**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*

*Capital paid directly from capital upon completion of project of FYE*

<b>Sewer Fund Owes Juniper Drive</b>	<b>926.50</b>
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**Snow Activity Notes**

November Early Snow