

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, MAY 09, 2023
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. PRESENTATIONS**

No Presentations Scheduled

- 5. CONSENT AGENDA**
 - A. Financial Reports
 1. Consideration & Approval of Disbursements List
 - a. Disbursements and Checks
 - B. Review & Acceptance of Monthly Financial Reports
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – April, 2023
 3. District Fund Transfers
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Board Meeting of April 11, 2023

- 7. SEWER FACILITIES UPDATE - GENERAL UPDATE**
 - A. General Report on Status of Facilities, Operational Stability

- 8. NEW BUSINESS**
 - A. Rate Study – Discuss & Schedule Community Outreach

- 9. OLD BUSINESS**
 - A. FY 2023-2024 Budget Update
 - B. FY 2021-2022 Audit Follow-up
 - C. Plant Automation- Update
 - D. Availability Fees - Update
 - E. Juniper Drive – Runoff/Creek Flow Update
 - F. SoCalRen – Loan and Incentives - Update
- 10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
- 11. BOARD MEMBER COMMENTS/REPORTS**
- 12. ANNOUNCEMENTS**
 - A. Special Board Meeting
Community Outreach Proposed Rate Increases TBA
 - B. Regular Board Meeting & Public Hearing: June 13, 2023 at 5 p.m.
- 13. CLOSED SESSION**
 - A. Public Employees Performance Evaluation – Operator in Training Unrepresented
(Government Code §54957)
- 14. 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 five minutes.

Members of the public may participate via the Zoom webinar including listening to the meeting and providing public comment by following the instructions below or contact the Board Secretary, Lorinda Beatty, at (760) 965-9696 or info@hiltoncreekcsd.com

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 April 12 through May 9, 2023

Type	Date	Num	Name	Memo	Amount
Apr 12 - 15, 23					
Liability C...	04/13/2023		QuickBooks Payroll Service	Created by Payroll Service on 04/12/2023	-4,153.33
Bill Pmt -...	04/13/2023		PERS 457 Contributions	PPE4/14/2023	-84.61
Bill Pmt -...	04/13/2023		PERS Retirement	PPE 4/14/2023	-380.97
Bill Pmt -...	04/13/2023		VERIZON WIRELESS	District Phones - April 2023	-178.04
Paycheck	04/14/2023	DD12...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	04/14/2023	DD12...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Apr 12 - 15, 23					-4,796.95
Week of Apr 16, 23					
Bill Pmt -...	04/18/2023		FRONTIER COMMUNICATIONS	3/22/2022 - 4/21/2023	-42.98
Week of Apr 16, 23					-42.98
Week of Apr 23, 23					
Bill Pmt -...	04/25/2023		PERS 457 Contributions	PPE4/28/2023	-84.61
Bill Pmt -...	04/25/2023		PERS Retirement	PPE 4/28/2023	-380.97
Liability C...	04/27/2023		QuickBooks Payroll Service	Created by Payroll Service on 04/24/2023	-4,010.21
Paycheck	04/28/2023	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	04/28/2023	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Week of Apr 23, 23					-4,475.79
Week of Apr 30, 23					
Paycheck	04/30/2023	8428	Hatter, Jason T		-913.50
Liability C...	05/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1112091490	-46.65
Liability C...	05/01/2023	E-pay	EFTPS	94-2834850 QB Tracking # 1112215490	-2,083.76
Liability C...	05/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 1112301490	-551.51
Bill Pmt -...	05/01/2023		PERS Health Insurance	May 2023	-2,460.37
Week of Apr 30, 23					-6,055.79
May 7 - 9, 23					
Liability C...	05/08/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/03/2023	-1,036.44
Liability C...	05/08/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/03/2023	-3,030.32
Paycheck	05/09/2023	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	05/09/2023	DD13...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	05/09/2023	DD13...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	05/09/2023	8438	PRESTON, DEVIN M		-259.11
Paycheck	05/09/2023	DD13...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	05/09/2023	DD13...	HAFNER, KEITH	Direct Deposit	0.00
Bill Pmt -...	05/09/2023		FRONTIER COMMUNICATIONS	Pump Station Alarm 4/22/2022 - 5/21/20...	-41.40
Bill Pmt -...	05/09/2023		MAMMOTH DISPOSAL	4/1/2023 to 4/30/2023	-207.66
Bill Pmt -...	05/09/2023		MCWD	Lab testing	-270.00
Bill Pmt -...	05/09/2023		SCE Plant	2023 04/03 to 05/01 Plant	-1,913.41
Bill Pmt -...	05/09/2023		SCE Pump Station	2023 04/03 to 05/01 Pump	-1,171.26
Bill Pmt -...	05/09/2023	8439	BABCOCK LABORATORIES, I...	INVOICE CD31331	-167.50
Bill Pmt -...	05/09/2023	8440	BILLY CZESCHIN	Heavy Equipment Use - April 2023	-500.00
Bill Pmt -...	05/09/2023	8441	Robert D Niehaus, Inc.	Rate Studay - Invoice 9201	-1,740.00

10:20 AM

05/08/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
April 12 through May 9, 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Bill Pmt -...	05/09/2023	8442	STEVE SHIPLEY	Medical Reimbursment	-1,800.00
Bill Pmt -...	05/09/2023	8443	Windsor Czeschin_	Medical Reimbursement	-674.00
Bill Pmt -...	05/09/2023		UMPQUA BANK	APRIL 2023 PAID ONLINE	-1,703.83
May 7 - 9, 23					-14,514.93
TOTAL					-29,886.44

Hilton Creek Community Services District Sewer Funds Account Balances As Of April 30, 2023					
	Previous				4/30/2023
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	33,534.00	31,950.79	(40,818.69)	-	24,666.10
Sewer Fund Use Fees & Expenses		17,405.87	(34,715.78)		
Cancelled / Return/ Fin. Chg Other		-			
County Inv. Pool Transfer		-	-		
LAIF Transfers					
Capital Reserve Transfer		-			
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		4,096.10	(6,102.91)		
Juniper Drive Transfers		10,418.82	-		
Admin / Late Fees		30.00			
Capital Reserve	52,902.34	0.43	-	-	52,902.77
Connection & Availability Fees					
Transfers					
Interest		0.43			
LAIF	5,029.05	33.90	-	-	5,062.95
Checking Transfers					
Interest		33.90			
Other					
Other					
County Investment Pool	425,261.53	2,912.42	(4,389.48)	-	423,784.47
Checking Transfers					<i>Adjustment</i>
LAIF Transfers					
Interest		2,912.42			
Unsec. Property Tax					
Secure Property Tax					
Other			(3,212.00)		Admin Fee
Unitary Property Tax					
Delinquent Accounts Collection			(1,177.48)		Del Account Collect
Total**	516,726.92	34,897.54	(45,208.17)	-	506,416.29
					<i>** Balance Owed to Juniper Fund (951.68)</i>
					<i>Total with Juniper Drive Oweing 505,464.61</i>
COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	35,092.80	-	-	-	
Capital Reserves Holding	17,546.40				<i>Net Prop Tax</i>
Emergency Reserves Holdings	17,546.40				<i>FY 2021-2022</i>
Other Holdings					

Juniper Drive Special Zone of Benefit Funds

**As Of
April 30, 2023**

	Previous	Credits	Debits	Adjustments	4/30/2023 Balance
Bank of America	107,567.36	1,266.44	(10,418.82)	-	98,414.98
Juniper Drive Fees Collected		1,266.44			
Juniper Drive Expenses			(10,418.82)		
LAIF	4,698.98	31.67	-	-	4,730.65
Interest		31.67			No Change
Other					
County Investment Pool	314,447.15	2,153.50	-	-	316,600.65
Checking Transfers					
Interest		2,153.50			3/31/2023
Other					
Total**	426,713.49	3,451.61	(10,418.82)	-	419,746.28

** Balance Owed to Juniper Fund 951.68
Total with Balance Owing to Sewer Fund 420,697.96

Juniper Drive Wash						
Fwd		JD Fees Coll	JD Checks	Adjust	SF Paid	SF Owes JD
	(7,460.33)	4,096.10	(6,102.91)		10,418.82	951.68

Funds collected / paid in Sewer Fund

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of April 30, 2023

05/01/23

Accrual Basis

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	24,666.10
12000 · 3 B of America-Capital Reserve	52,903.22
13000 · 4 Mono Co Treasury Inv. Pool	423,784.27
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	105.59
Total 14000 · 5 LAIF	5,062.95
Total Checking/Savings	506,416.54
Accounts Receivable	
Accounts receivable	
ADMIN FEE - DELINQUENT ACCOUNTS	-30.00
AVAILABILITY FEES	404.69
Non Customer	-291.59
SEWER USE FEES	
Finance Charge	512.22
SEWER USE FEES - Other	14,275.44
Total SEWER USE FEES	14,787.66
Accounts receivable - Other	-483.54
Total Accounts receivable	14,387.22
SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	14,276.60
Other Current Assets	
Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	-221.24
Total Other Current Assets	-475.69
Total Current Assets	520,217.45
Fixed Assets	
Property, Plant & Equipment	
Equipment	3,104,881.53
Facilities Improvements	78,028.37
Other Equipment	21,391.22
Vehicles	16,500.00
Property, Plant & Equipment - Other	53,625.00
Total Property, Plant & Equipment	3,274,426.12
Total Fixed Assets	3,274,426.12
Other Assets	
Accumulated depreciation	-2,868,643.35
Total Other Assets	-2,868,643.35
TOTAL ASSETS	926,000.22
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, 2023

05/01/23

Accrual Basis

	Apr 30, 23
Other Current Liabilities	
Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	951.68
2100 · Payroll Liabilities	
457 Employee Cont	3,250.00
457 Employer Contributions	338.44
B Retirement - EE Cont	11,426.11
Retirement - Employer	1,719.15
2100 · Payroll Liabilities - Other	-529.09
Total 2100 · Payroll Liabilities	16,204.61
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	20,189.44
Total Current Liabilities	20,099.44
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	127,851.00
Def outflows of resources-actua	-26,206.00
Deferred outflows-contributions	-6,103.00
Net Pension Liability	147,505.00
Total PENSION LIABILITIES	243,047.00
Total Long Term Liabilities	243,047.00
Total Liabilities	263,146.44
Equity	
Capital Improvement Reserve	52,898.82
1110 · Retained Earnings	642,010.62
Net Income	-32,055.66
Total Equity	662,853.78
TOTAL LIABILITIES & EQUITY	926,000.22

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

April 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	04/04/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	957.56	
Deposit	04/04/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	442.78	
Deposit	04/04/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	663.10	
Deposit	04/04/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,212.40	
Deposit	04/04/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,433.64	
Bill Pmt -Check	04/05/2023		MAMMOTH DISPO...	03/01/2023 T...	10000 · 1 Bank o...		20000 · *Accou...		166.13
Liability Check	04/07/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		62.33
Liability Check	04/07/2023	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		2,411.64
Liability Check	04/07/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		929.76
Liability Check	04/07/2023	E-pay	United States Treas...	94-2834850 Q...	10000 · 1 Bank o...		2100 · Payroll ...		108.63
Bill Pmt -Check	04/07/2023		Bank of America	BANK FEES -...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Liability Check	04/10/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		670.60
Liability Check	04/10/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		2,724.62
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	442.48	
Deposit	04/10/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	393.68	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	3,539.84	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,225.44	
Deposit	04/10/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	553.10	
Deposit	04/10/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,239.50	
Paycheck	04/11/2023	DD1293	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/11/2023	DD1294	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/11/2023	DD1295	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/11/2023	8429	PRESTON, DEVIN M		10000 · 1 Bank o...	162	-SPLIT-		167.65
Paycheck	04/11/2023	DD1296	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/11/2023	DD1297	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/11/2023	8430	Hatter, Jason T		10000 · 1 Bank o...	162	-SPLIT-		913.50
Bill Pmt -Check	04/11/2023		Bank of America	ACH TRANS...	10000 · 1 Bank o...		20000 · *Accou...		3.00
Bill Pmt -Check	04/11/2023		SCE Plant	PLANT 3/3/20...	10000 · 1 Bank o...		20000 · *Accou...		2,252.72
Bill Pmt -Check	04/11/2023		SCE Pump Station	PUMP 03/03/...	10000 · 1 Bank o...		20000 · *Accou...		830.09
Bill Pmt -Check	04/11/2023		UMPQUA BANK	MARCH 2023...	10000 · 1 Bank o...		20000 · *Accou...		786.28
Bill Pmt -Check	04/11/2023	8431	BABCOCK LABOR...	ACCOUNT 48...	10000 · 1 Bank o...		20000 · *Accou...		104.98
Bill Pmt -Check	04/11/2023	8432	BILLY CZESCHIN	SNOW REM...	10000 · 1 Bank o...		20000 · *Accou...		6,512.50
Bill Pmt -Check	04/11/2023	8433	INFOSEND, INC	CUSTOMER ...	10000 · 1 Bank o...		20000 · *Accou...		392.84
Bill Pmt -Check	04/11/2023	8434	Lorinda Beatty	UMPQUA REI...	10000 · 1 Bank o...		20000 · *Accou...		687.20
Bill Pmt -Check	04/11/2023	8435	MOUNTAIN MEAD...	APRIL, MAY, ...	10000 · 1 Bank o...		20000 · *Accou...		300.00
Bill Pmt -Check	04/11/2023	8436	ROBERT W. JOHN...	Audit - June 3...	10000 · 1 Bank o...		20000 · *Accou...		10,550.00
Deposit	04/11/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	04/11/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	04/11/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	04/11/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/11/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	393.68	
Deposit	04/12/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	331.86	
Liability Check	04/13/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		4,153.33

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

April 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	04/13/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Bill Pmt -Check	04/13/2023		PERS 457 Contributi...	PPE4/14/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	04/13/2023		PERS Retirement	PPE 4/14/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Bill Pmt -Check	04/13/2023		VERIZON WIRELESS	District Phone...	10000 · 1 Bank o...		20000 · *Accou...		178.04
Paycheck	04/14/2023	DD1298	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/14/2023	DD1299	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Transfer	04/14/2023			Funds Transfer	10000 · 1 Bank o...		17000 · Junipe...	10,418.82	
Deposit	04/17/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	409.36	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	15.00	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	15.00	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	04/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	15.00	
Deposit	04/17/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	738.12	
Bill Pmt -Check	04/18/2023		FRONTIER COMM...	3/22/2022 - 4/...	10000 · 1 Bank o...		20000 · *Accou...		42.98
Deposit	04/24/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Deposit	04/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	165.93	
Deposit	04/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.00	
Deposit	04/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	04/24/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	564.16	
Bill Pmt -Check	04/25/2023		PERS 457 Contributi...	PPE4/28/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	04/25/2023		PERS Retirement	PPE 4/28/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Transfer	04/26/2023			FUNDS TRA...	10000 · 1 Bank o...		13000 · 4 Mon...	1,177.68	
Liability Check	04/27/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		4,010.21
Paycheck	04/28/2023	DD1300	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/28/2023	DD1301	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	04/30/2023	8428	Hatter, Jason T		10000 · 1 Bank o...	162	-SPLIT-		913.50
TOTAL								31,950.79	40,818.69

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

April 2023

Type	Date	Name	Memo	Class	Debit	Credit
Bill	04/01/2023	PERS Health Insura...	10% Health Ins	164	215.37	
Bill	04/01/2023	PERS Health Insura...	10% Health Ins	164	30.67	
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6012014 MC...	164		196.84
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6020003 FO...	164		196.84
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6020006 FO...	164		85.10
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6017026 LK...	164		85.10
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6017027 LK...	164		196.84
Deposit	04/04/2023	JUNIPER DRIVE FE...	J6017017 FO...	164		196.84
General Journal	04/10/2023		Total 10% CA...	164	18.33	
General Journal	04/10/2023		Total 10% IC ...	164	18.33	
General Journal	04/10/2023		Total 10% W...	164	18.33	
General Journal	04/10/2023		Total 10% DP...	164	18.33	
General Journal	04/10/2023		Total 10% SS...	164	18.33	
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6013012 MA...	164		295.26
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6013012-001...	164		98.42
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6019007 HA...	164		196.84
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6012003 HA...	164		196.84
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6016005 SO...	164		196.84
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6020017 DA...	164		196.84
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6020016-001...	164		85.10
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	04/10/2023	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Bill	04/11/2023	INFOSEND, INC	10% INFOSE...	164	39.28	
Bill	04/11/2023	Lorinda Beatty	10% Office Ex...	164	24.80	
Bill	04/11/2023	Lorinda Beatty	10% Fuel	164	27.22	
Bill	04/11/2023	Lorinda Beatty	Education	164		29.80
Bill	04/11/2023	BILLY CZESCHIN	JUNIPER DRI...	164	3,593.75	
Bill	04/11/2023	UMPQUA BANK	10% Office Ex...	164	24.80	
Bill	04/11/2023	UMPQUA BANK	10% Fuel	164	31.81	
Bill	04/11/2023	UMPQUA BANK	Education	164		48.50
Bill	04/11/2023	ROBERT W. JOHN...	Audit FYE 6/3...	164	1,055.00	
Deposit	04/11/2023	JUNIPER DRIVE FE...	J6017015 FIO...	164		393.68
Bill	04/14/2023	PERS Retirement	10% ER CON...	164	21.12	
Bill	04/14/2023	PERS 457 Contributi...	10%	164	8.46	
General Journal	04/14/2023		10% GROSS ...	164	242.56	
General Journal	04/14/2023		10% GROSS ...	164	48.48	
General Journal	04/14/2023		10% GROSS ...	164		
General Journal	04/14/2023		10% GROSS ...	164	146.30	
General Journal	04/14/2023		10% GROSS ...	164	8.46	
Transfer	04/14/2023		Funds Transf...			10,418.82
Deposit	04/17/2023	JUNIPER DRIVE FE...	J6013019-001...	164		196.84
Deposit	04/17/2023	JUNIPER DRIVE FE...	J6019006 MC...	164		738.12
Bill	04/19/2023	VERIZON WIRELESS	District Phone...	164	17.80	
Deposit	04/24/2023	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Bill	04/25/2023	PERS 457 Contributi...	10%	164	8.46	
Bill	04/25/2023	PERS Retirement	10% ER CON...	164	21.12	
General Journal	04/28/2023		10% GROSS ...	164	242.56	
General Journal	04/28/2023		10% GROSS ...	164	48.48	

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05/01/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
Juniper Drive Clearing Account Monthly Detail Report
April 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
General Journal	04/28/2023		10% GROSS ...	164		
General Journal	04/28/2023		10% GROSS ...	164	146.30	
General Journal	04/28/2023		10% GROSS ...	164	8.46	
TOTAL					<u>6,102.91</u>	<u>14,514.92</u>

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

05/05/23

Balance Sheet

Accrual Basis

As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	98,414.98
102 - LAIF	4,730.65
Mono County Treasury Inv. Pool	316,600.65
Total Checking/Savings	<u>419,746.28</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	688.84
122 - MAINTENANCE FEES	3,519.10
Total 120 - ACCOUNTS RECEIVABLE	<u>4,207.94</u>
Total Accounts Receivable	4,207.94
Other Current Assets	
JDSZB Wash Account	951.68
Total Other Current Assets	<u>951.68</u>
Total Current Assets	<u>424,905.90</u>
TOTAL ASSETS	<u>424,905.90</u>
LIABILITIES & EQUITY	
Equity	
32000 · 304 - Retained Earnings	413,350.63
Net Income	11,555.27
Total Equity	<u>424,905.90</u>
TOTAL LIABILITIES & EQUITY	<u>424,905.90</u>

5:13 PM

05/05/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
April 2023

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Apr 23							
Deposit	04/04/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	590.52	
Deposit	04/10/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	675.92	
Transfer	04/12/2023	Funds Transfer	101 - Checking - B o...	X	JDSZB Wash ...		10,418.82
Apr 23						1,266.44	10,418.82

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month April 2023

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Apr 23									
General Journal	04/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		215.37
General Journal	04/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		30.67
Deposit	04/04/2023			Deposit	JDSZB Wash Account		-SPLIT-	957.56	
Deposit	04/10/2023			Deposit	JDSZB Wash Account		-SPLIT-	393.68	
Deposit	04/10/2023			Deposit	JDSZB Wash Account		-SPLIT-	1,239.50	
General Journal	04/11/2023	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		27.22
General Journal	04/11/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		24.80
General Journal	04/11/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...	29.80	
General Journal	04/11/2023	LB FY...		Infosend - Cu...	JDSZB Wash Account		64900 · 507 - ...		39.28
General Journal	04/11/2023	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		18.33
General Journal	04/11/2023	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/11/2023	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/11/2023	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/11/2023	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/11/2023	LB FY...		SNOW REM...	JDSZB Wash Account		512 - SNOW R...		3,593.75
General Journal	04/11/2023	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		31.81
General Journal	04/11/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		24.80
General Journal	04/11/2023	LB FY...		REFUND EDU	JDSZB Wash Account		JDSZB Wash ...	48.50	
General Journal	04/11/2023	LB FY...		Audit FYE 6/3...	JDSZB Wash Account		509-A - Audit		1,055.00
Deposit	04/11/2023			Deposit	JDSZB Wash Account		12000 · Undep...	393.68	
Transfer	04/12/2023			Funds Transfer	JDSZB Wash Account		101 - Checking...	10,418.82	
General Journal	04/14/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	04/14/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	04/14/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	04/14/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	04/14/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/14/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	04/14/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
Deposit	04/17/2023			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
General Journal	04/19/2023	LB FY...		Verizon	JDSZB Wash Account		68100 · 515 - T...		17.80
Deposit	04/24/2023			Deposit	JDSZB Wash Account		12000 · Undep...	738.12	
Deposit	04/25/2023			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
General Journal	04/28/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	04/28/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	04/28/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/28/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	04/28/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	04/28/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	04/28/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
								14,514.92	6,102.91
Apr 23									

HILTON CREEK COMMUNITY SERVICES DISTRICT
Capital Reserve Transaction Detail Report
 July 2022 through April 2023

Type	Date	Memo	Account	Split	Debit	Credit
Deposit	07/31/2022	July 2022	12000 · 3 B of Ameri...	Interest Receiv...	0.45	
Deposit	08/31/2022	August 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	09/30/2022	September 20...	12000 · 3 B of Ameri...	Interest Income	0.43	
Deposit	10/31/2022	October 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	11/30/2022	November 2022	12000 · 3 B of Ameri...	Interest Income	0.43	
Deposit	12/30/2022	December 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	01/31/2023	January 2023	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	02/28/2023	February 2023	12000 · 3 B of Ameri...	Interest Income	0.41	
Deposit	03/31/2023	March 2023	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	04/30/2023	April 2023	12000 · 3 B of Ameri...	Interest Income	0.43	
TOTAL					4.40	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

05/01/23

April 2023

Accrual Basis

	Apr 23
Ordinary Income/Expense	
Income	
4010 · Fees	
Use Fees	221.24
Total 4010 · Fees	221.24
Total Income	221.24
Gross Profit	221.24
Expense	
Mono County Admin Fee	3,212.00
Professional Fees	
6304 · Audit	9,495.00
Total Professional Fees	9,495.00
6003 · Depreciation Expense	7,500.00
6100 · Employee Benefits	
A Medical Reimb - Board	0.00
A Medical Reimb - Employee	0.00
B Health Insurance	
6104 · C Health Insurance - OIT	1,938.30
6105 · D Health Insurance - Retired	276.03
Total B Health Insurance	2,214.33
C Retirement	
B Retirement - EE Contributions	
6111 · Retirement EE Cont - OIT	339.58
Total B Retirement - EE Contributions	339.58
6108 · Retirement ER Cont - OIT	380.12
Total C Retirement	719.70
E 457 Employer Cont	
6115 · 457 Employer Cont - OIT	152.30
Total E 457 Employer Cont	152.30
F Additional Compensation	
6116 · Add Compensation - Director	825.00
6117 · Add Compensation - Secretary	152.30
Total F Additional Compensation	977.30
Total 6100 · Employee Benefits	4,063.63
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	0.00
6203 · Gross Payroll OIT/Maint Tech	
Additional Duties - OIT	996.87
Overtime 1.5 OIT Tech	136.44
Weekly Standby Stipend - OIT	400.00
6203 · Gross Payroll OIT/Maint Tech - Other	4,269.12
Total 6203 · Gross Payroll OIT/Maint Tech	5,802.43
6204 · Gross Payroll - Chief Plant Op	
Weekly Standby Stipend - CPO	0.00
6204 · Gross Payroll - Chief Plant Op - Other	3,325.00
Total 6204 · Gross Payroll - Chief Plant Op	3,325.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

April 2023

05/01/23

Accrual Basis

	Apr 23
6205 · Gross Payroll - Per Diem	2,000.00
6206 · Gross Payroll-Secretary	2,633.40
6210 · Payroll Taxes	866.63
Total 6200 · Payroll Expenses	14,627.46
6290 · Rent	30.16
6500 · Operations Administration	
6557 · Telephone	
6557C · Telephone - Fire Alarm	42.98
6557 · Telephone - Other	160.24
Total 6557 · Telephone	203.22
Total 6500 · Operations Administration	203.22
6550 · Office Expenses	
6550A · Bank Service Charges	81.03
6550C · Website / Advert./ Pub Notice	374.40
6550D · Statement Production - AR	353.56
6550E · Postage/Shipping - Lab Testing	165.32
6550G · Office Communication- Not Phone	72.00
6550J · Office General / Misc	50.00
Total 6550 · Office Expenses	1,096.31
6556 · Education	-427.69
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	531.30
Total 6601 · A Automobile Expense	531.30
6603 · Lab Testing	121.38
6604 · Plant - General / Misc	402.26
6605 · Tools & Equipment - Non Capital	329.10
6611 · U Utilities	
6611 A · Water	300.00
6611 B · SCE - Plant	2,252.72
6611 C · SCE - Pump Station	830.09
Total 6611 · U Utilities	3,382.81
Total 6600 · Repairs & Maintenance	4,766.85
6615 · Equipment Rental	
6615 A · Equipment Use - Plant Projects	2,918.75
Total 6615 · Equipment Rental	2,918.75
Total Expense	47,485.69
Net Ordinary Income	-47,264.45
Other Income/Expense	
Other Income	
Interest Income	34.33
Total Other Income	34.33
Net Other Income	34.33
Net Income	-47,230.12

HILTON CREEK COMMUNITY SERVICES District

Budget FY 2022 2023

April 30, 2023

REVENUE	SEWER Budget	April 30, 2023		Year To Date	Over (Under)	% used of Budget	Goal	
		March	April				0.7500	Over
General Operating Revenue:								
Property Taxes Transferred to Operations	155,000.00			40,000.00	(115,000.00)	26%	-49%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees Collected	340,000.00	42,615.82		269,747.38	(70,252.62)	79%	4% OVER	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00		34.33	87.20	87.20			
Transfer From Reserves	0.00			-	(0.00)			
Transfer From Other Funds	0.00			-	(0.00)			
Other Revenue	0.00				(0.00)			
Late Charges	0.00	43.27		786.52	786.52			
<i>Carry Over Rate Study Funds FY 2021-2023</i>	<i>16,827.44</i>							
TOTAL REVENUES	511,827.44	42,615.82	34.33	310,621.10	(185,165.42)	1.05	(0.45)	-
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee	500.00			-	(500.00)	0%	-75%	
Inv. Fund Admin Account - Book Only			3,212.00					
***Mono Invest. Pool Wash - Delinquent Accts.	0.00			-	(0.00)			
***Depreciation Expense (Book Entry Only)	90,000.00	7,500.00	7,500.00	75,000.00	(15,000.00)	83%	8% OVER	
SUBTOTAL	90,500.00	7,500.00	10,712.00	75,000.00	(15,500.00)	0.83	(0.67)	-

	SEWER Budget	March	April	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	10,109.05			4,050.94	(6,058.11)	40%	-35%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-75%
Medical Reimbursement - OIT	3,600.00			364.50			
Medical Reimbursement - Secretary	3,641.76			1,738.79			
Health Insurance (1) General Manager	22,000.00				(22,000.00)	0%	-75%
Health Insurance (1) Base Rate OIT	22,000.00	1,938.30	1,938.30	17,629.68	(4,370.32)	80%	5% OVER
Health Insurance - Retired (2)	3,700.00	276.03	276.03	2,734.33	(965.67)	74%	-1%
Retirement Benefits - Employer Contributions GM	7,300.00			-	(7,300.00)	0%	-75%
Retirement Benefits - Employer Contributions OIT	6,000.00	570.18	380.12	4,170.59	(1,829.41)	70%	-5%
*** Retirement Benefits - Employee Contributions GM	7,000.00			-			
*** Retirement Benefits - Employee Contributions OIT	4,600.00	509.37	339.58	3,724.93			
***457 - Employee Contributions	0.00			-	(0.00)	0%	-75%
457 Employer Contributions GM	2,200.00			-	(2,200.00)	0%	-75%
457 Employer Contributions OIT	2,200.00	228.45	152.30	2,013.86	(186.14)	92%	17%
Add Compensation - Directors	11,000.00	825.00	825.00	8,341.80	(2,658.20)	76%	1%
Add Compensation - Secretary	2,200.00	228.45	152.30	1,675.43	(524.57)	76%	1% OVER
SUBTOTAL	109,350.81	4,575.78	4,063.63	46,444.85	(49,892.42)	5.07	(3.93) -
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	9,000.00	360.00		3,910.00	(5,090.00)	43%	-32%
General Manager Salary	96,740.00			-	(96,740.00)	0%	-75%
OIT	64,800.00	8,859.92	5,802.43	69,104.11	4,304.11	107%	32% OVER
Chief Plant Operator - Part Time	30,000.00	2,712.50	3,325.00	32,909.37	2,909.37	110%	35% OVER
Perdiem	25,000.00	1,255.00	2,000.00	11,340.00	(13,660.00)	45%	-30%
Secretarial Gross Salary Part Time	40,500.00	3,950.10	2,633.40	30,971.25	(9,528.75)	76%	1% OVER
Payroll Taxes	25,680.00	1,022.24	866.63	9,276.44	(16,403.56)	36%	-39%
SUBTOTAL	291,720.00	18,159.76	14,627.46	157,511.17	(134,208.83)	4.18	(1.07) -

	SEWER Budget	March	April	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	8,400.00			7,553.49	(846.51)	90%	15%
Worker's Comp Insurance	6,300.00			7,509.75	1,209.75	119%	44%
PERS Unfunded Liability	23,000.00			19,798.20	(3,201.80)	86%	11%
Accounting	8,500.00		9,495.00	9,945.00	1,445.00	117%	42% OVER
Rate Study (Carry - Over FY 2021-2022)	16,827.54	1,120.00		8,835.00	(7,992.54)	53%	-22%
Dues & Subscriptions	2,889.00			3,033.20	144.20	105%	30% OVER
Travel -Non Litigation	963.00			-	(963.00)	0%	-75%
License and Fees	30,000.00		30.16	28,215.16	(1,784.84)	94%	19% OVER
Educational Expenses	9,000.00		(427.69)	277.00	(8,723.00)	3%	-72%
Telephone	2,800.00	203.21	203.22	1,880.23	(919.77)	67%	-8%
Office Expenses	8,667.00	357.00	1,096.31	7,635.77	(1,031.23)	88%	13% OVER
Contingency	14,671.92			135.00	(14,536.92)	1%	-74%
SUBTOTAL	132,018.46	1,680.21	10,397.00	94,817.80	(37,200.66)	8.23	(0.77) -
REPAIRS & MAINTENANCE							
Auto Expenses	5,000.00		531.30	2,922.70	(2,077.30)	58%	-17%
Contract Services	5,000.00			236.23	(4,763.77)	5%	-70%
Lab Testing	6,420.00	586.12	121.38	4,263.60	(2,156.40)	66%	-9%
Plant - General Repairs & Maintenance	15,000.00	179.01	402.26	2,597.05	(12,402.95)	17%	-58%
Tools & Equipment - Non Capital	20,000.00		329.10	1,981.64	(18,018.36)	10%	-65%
SCADA	15,000.00			-	(15,000.00)	0%	-75%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-75%
Plant - Sludge Removal	11,000.00			1,079.81	(9,920.19)	10%	-65%
Sewer Lines - General Maintenance	25,000.00			12,209.10	(12,790.90)	49%	-26%
Supplies	900.00			196.95	(703.05)	22%	-53%
Water	780.00		300.00	795.00	15.00	102%	27% OVER
SCE - Plant	18,190.00	2,322.66	2,252.72	20,335.81	2,145.81	112%	37% OVER
SCE - Pump Station	7,490.00	740.11	830.09	7,001.50	(488.50)	93%	18% OVER
Snow Removal (10%)	2,500.00			1,250.00	(1,250.00)	50%	-25%
Heavy Equipment - Snow Removal Plant	5,000.00	2,312.50			(5,000.00)	0%	-75%
Heavy Equipment - Non-snow Removal	5,000.00		2,918.75	4,168.75	(831.25)	83%	8% OVER
Repairs & Maintenance Contingency	318.05				(318.05)	0%	-75%
SUBTOTAL	147,948.05	6,140.40	7,685.60	59,038.14	(88,909.91)	40%	-35%
Debt - So Cal Ren - In Capital					-		
SUBTOTAL ALL EXPENSES	771,537.32	38,056.15	47,485.69	432,811.96	(325,711.82)	56%	-19%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	101,600.00	8,009.37	7,839.58	78,724.93	(22,875.07)	77%	2% OVER
**** Vacant GM Position	130,040.00	-	-	-	(130,040.00)	0%	-75%
*****10% Juniper Drive Cost Sharing	28,069.78			-	(28,069.78)	0%	-75%
TOTAL ADJUSTED EXPENSES	511,827.54	30,046.78	39,646.11	364,897.97	(144,726.97)	71%	-4%
Year to Date Available Revenue				310,621.10			
Year to Date Expenses				364,897.97			
Net Available Revenue				(54,276.87)			

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

April 2023

05/05/23

Accrual Basis

	Apr 23
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	196.84
Total 400 - REVENUE	196.84
Total Income	196.84
Gross Profit	196.84
Expense	
500- OPERATING EXPENSES	
502 - Education	-78.30
504 - Employee Benefits	
504-A - Retirement	42.24
504-AA-457 Employer Contributio	16.92
504-B - Health Insurance	246.04
Total 504 - Employee Benefits	305.20
512 - SNOW REMOVAL	3,593.75
64900 · 507 - Office Expense	88.88
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	292.60
508 D - 10% Director Gross	91.65
Additional Compensation	16.92
Gross Salary - OIT/Maint Tech	582.08
OIT OVERTIME	0.00
Total 66000 · 508 - Payroll Expenses	983.25
66700 · 509 - Professional Fees	
509-A - Audit	1,055.00
Total 66700 · 509 - Professional Fees	1,055.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	59.03
Total 67200 · 511 - Repairs and Maintenance	59.03
68100 · 515 - Telephone Expense	17.80
Total 500- OPERATING EXPENSES	6,024.61
Total Expense	6,024.61
Net Ordinary Income	-5,827.77
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	31.67
Total 600 - OTHER INCOME	31.67
Total Other Income	31.67
Net Other Income	31.67
Net Income	-5,796.10

**JUNIPER DRIVE
BUDGET FISCAL YEAR 2022/2023
April 30, 2023**

REVENUE	BUDGET	March	April	2022/2023	Over (Under)	%	Goal %
		Month 9	Month 10	Year to Date	{+ or -}	Rec	0.75000
Road Maintenance Revenue:							
Maintenance Fees Collected	50,000.00	7,208.34	1,266.44	44,428.63	(5,571.37)	89%	14% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	1,469.24	4,096.10	26,911.37	(8,088.63)	77%	2% OVER
Combined Maintenance Fees Collected	85,000.00	8,677.58	5,362.54	71,340.00	(13,660.00)	84%	9% OVER
Interest - LAIF	15.00			24.55	9.55	164%	89% OVER
Interest - County Investment Pool	3,300.00			-	(3,300.00)	0%	-75%
Transfer	0.00	5,345.52		5,345.52	5,345.52		
Late Fees	0.00			-	(0.00)	0%	-75%
TOTAL REVENUES	173,315.00	14,023.10	5,362.54	76,710.07	(25,264.93)	44%	44% OVER
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	50.00			-	(50.00)	0%	-75%
SUBTOTAL	50.00	-	-	-	(50.00)	0%	0%
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,010.91			450.10	(560.81)	45%	-30%
Medical Reimbursement - Employee	180.00			233.69	53.69	130%	55% OVER
Health Insurance - Base	2,200.00	215.37	215.37	1,989.53	(210.47)	90%	15% OVER
Health Insurance - Retired	370.00	30.67	30.67	273.17	(96.83)	74%	-1%
Retirement Benefits - Employer Contributions	600.00	63.36	42.24	463.38	(136.62)	77%	2% OVER
457 Employer Contributions	220.00	25.38	16.92	186.14	(33.86)	85%	10% OVER
Sec Additional Compensation	220.00	25.38	16.92	186.14	(33.86)	85%	10% OVER
SUBTOTAL:	4,800.91	360.16	322.12	3,782.15	(1,018.76)	79%	4% OVER
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	900.00	131.65	91.65	1,266.57	366.57	141%	66% OVER
Manager Gross Salary	0.00			-	(0.00)	0%	-75%
OIT Gross Salary	6,480.00	3,997.30	582.08	12,436.50	5,956.50	192%	117% OVER
Secretarial Gross Salary	4,050.00	438.90	292.60	3,176.25	(873.75)	78%	3% OVER
SUBTOTAL	11,430.00	4,567.85	966.33	16,879.32	5,449.32	148%	148% OVER
OPERATIONS							
Liability Insurance	840.00			839.28	(0.72)	100%	25% OVER
Worker's Comp Insurance	630.00			834.42	204.42	132%	57% OVER
PERS Unfunded Liability	2,300.00			2,199.80	(100.20)	96%	21% OVER
Accounting	850.00		1,055.00	1,105.00	255.00	130%	55% OVER
Dues & Subscriptions	288.90			80.80	(208.10)	28%	-47%
Travel -Non Litigation	96.30			-	(96.30)	0%	-75%
License and Fees	0.00			-	(0.00)	0%	-75%
Office Expenses	8,667.00	123.00	88.88	1,158.83	(7,508.17)	13%	-62%
Educational Expenses	900.00		(78.30)	-	(900.00)	0%	-75%
Telephone	280.00	17.81	17.80	186.81	(93.19)	67%	-8%
Contingency	21,117.99			15.00	(21,102.99)	0%	-75%
SUBTOTAL	35,970.19	140.81	1,083.38	6,419.94	(29,550.25)	18%	-57%
REPAIRS & MAINTENANCE							
Auto Expenses	500.00		59.03	364.73	(135.27)	73%	-2%
Contract Services	500.00			-	(500.00)	0%	-75%
Snow Removal Contract	22,500.00			11,250.00	(11,250.00)	50%	-25%
Snow Removal Beyond Contract	10,000.00	3,983.75	3,593.75	28,380.00	18,380.00	284%	209% OVER
Supplies	0.00			21.83	21.83		
Repairs & Maintenance	50,000.00			-	(50,000.00)	0%	-75%
Transfer to Juniper Drive Investment Account	45,000.00			-	(45,000.00)	0%	-75%
SUBTOTAL:	128,500.00	3,983.75	3,652.78	40,016.56	(88,483.44)	31%	31% OVER
Debt Service:							
TOTAL EXPENSES	180,751.10	9,052.57	6,024.61	67,097.97	(113,653.13)	37%	37% OVER
Year to Date Available Revenue				76,710.07			
Year to Date Expenses				67,097.97			
Net Available Revenue				9,612.10			

HCCSD Mono County Investment Pool

Profit & Loss

05/01/23

July 2022 through June 2023

Accrual Basis

	<u>Jul '22 - Jun 23</u>
Ordinary Income/Expense	
Income	
DELINQUENT ACCOUNT PAYMENTS	1,177.48
Interest	
Fund Interest	11,831.06
Tax Fund Interest	18.83
Total Interest	<u>11,849.89</u>
TAX REVENUE	
Secure Property Tax	89,276.29
Unitary	2,277.14
Unsecure Property Tax	9,267.98
Total TAX REVENUE	<u>100,821.41</u>
Total Income	113,848.78
Expense	
Delinquent Account Payment Txf	2,354.96
Property Tax Admin Fee	3,212.00
Transfer	
Operations Transfer- General	40,000.00
Pension Transfer	21,998.00
Total Transfer	<u>61,998.00</u>
Total Expense	<u>67,564.96</u>
Net Ordinary Income	<u>46,283.82</u>
Net Income	<u><u>46,283.82</u></u>

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2022 through April 2023

Type	Date	Name	Memo	Split	Debit	Credit
Jul 22						
Transfer	07/20/2022		Funds Transf...	10000 · 1 Bank...		21,998.00
Check	07/31/2022			8010 · Other E...		145.95
Jul 22					0.00	22,143.95
Aug 22						
Aug 22						
Sep 22						
Deposit	09/30/2022		Unsecured F...	Mono County T...	9,091.58	
Deposit	09/30/2022		INTEREST A...	Interest Income	1,548.41	
Deposit	09/30/2022		Tax Fund Inte...	Interest Income	18.83	
Sep 22					10,658.82	0.00
Oct 22						
Oct 22						
Nov 22						
Transfer	11/03/2022		Funds Transf...	10000 · 1 Bank...		20,000.00
Nov 22					0.00	20,000.00
Dec 22						
Transfer	12/27/2022		Funds Transf...	10000 · 1 Bank...		20,000.00
Deposit	12/31/2022		CUR UNSEC ...	Mono County T...	105.37	
Deposit	12/31/2022		DEL SEC FY ...	Mono County T...	936.06	
Deposit	12/31/2022		DEL UNSEC ...	Mono County T...	49.47	
Deposit	12/31/2022		UNITARY	Mono County T...	2,277.14	
Deposit	12/31/2022		CUSTOMER ...	DELINQUENT ...	1,177.48	
Deposit	12/31/2022		CUR SEC FY ...	Mono County T...	86,260.96	
Deposit	12/31/2022		SUPP SEC F...	Mono County T...	2,079.30	
Deposit	12/31/2022		SUPP UNSE...	Mono County T...	21.56	
Deposit	12/31/2022		Fund Interst A...	Interest Income	2,230.29	
Dec 22					95,137.63	20,000.00
Jan 23						
Transfer	01/01/2023		Funds Transf...	10000 · 1 Bank...		1,177.68
Jan 23					0.00	1,177.68
Feb 23						
Feb 23						
Mar 23						
Deposit	03/31/2023		INTEREST A...	Interest Income	2,912.42	
Mar 23					2,912.42	0.00

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05/01/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
July 2022 through April 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Apr 23						
Transfer	04/26/2023		FUNDS TRA...	10000 · 1 Bank...		1,177.68
Check	04/30/2023		FY 2022 2023...	Mono County ...		3,212.00
Apr 23					0.00	4,389.68
TOTAL					108,708.87	67,711.31

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05/05/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Mono Country Inv. Pool Transactions
July 2022 through June 2023

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '22 - Jun 23									
Deposit	09/30/2022			FY 2022 2023...	Mono County Treas...		601- Interest In...	1,337.25	
Deposit	12/31/2022			fy 2022-2023 ...	Mono County Treas...		601- Interest In...	1,649.19	
Deposit	03/31/2023			FY 2022 2023...	Mono County Treas...		601- Interest In...	2,153.50	
Jul '22 - Jun 23								5,139.94	0.00

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2022
 To Date: 06/30/2023
 From Account: 380
 To Account: 380
 Exclude Accounts With No Activity
 Run Date: 05/01/2023
 User: slegrand

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
380-00-000-00100	07/19/2022	CASH - HILTON CREEK COMM SVC DISTRICT Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536467		11681	HILTON CREEK COMMUNITY SERVICES DISTRICT	071222	Balance	Forward 21,998.00	694,101.47 672,103.47
	09/30/2022	PC-Sept. 2022 Cur Unsecured FY 2022-23	AJ	GL	552516					9,091.58		681,195.05
	09/30/2022	PC-1Q 22-23 Interest Appt	AJ	GL	565907					2,885.66		684,080.71
	09/30/2022	PC-Prop Tax Fund Interest Apport	AJ	GL	570053					18.83		684,099.54
	11/03/2022	Hilton Creek CSD 10/28/22 Draw Request	SYS	AP	554555		12482	HILTON CREEK COMMUNITY SERVICES DISTRICT	102822		20,000.00	664,099.54
	12/21/2022	Draw Request 12/16/22	SYS	AP	563217		12861	HILTON CREEK COMMUNITY SERVICES DISTRICT	121622		20,000.00	644,099.54
	12/31/2022	PC-Dec 2022 Cur Unsec FY 2022/23	AJ	GL	564738					105.37		644,204.91
	12/31/2022	PC-Dec 2022 Del Sec FY 2022/23	AJ	GL	564739					936.03		645,140.94
	12/31/2022	PC-Dec 2022 Del Unsec FY 2022/23	AJ	GL	564740					49.47		645,190.41
	12/31/2022	PC-Dec. 2022 Cur Sec FY 2022/23	AJ	GL	564752					87,438.44		732,628.85
	12/31/2022	PC-Dec 2022 Supp Sec FY 2022/23	AJ	GL	564762					2,079.30		734,708.15
	12/31/2022	PC-Dec 2022 Supp UnSec FY 2022/23	AJ	GL	564763					21.56		734,729.71
	12/31/2022	PC-Dec 2022 Unitary FY 2022/23	AJ	GL	564753					2,277.14		737,006.85
	12/31/2022	PC-2Q 22-23 Interest Appt	AJ	GL	575054					3,879.48		740,886.33
	01/10/2023	Draw Request 1/9/23	SYS	AP	565380		12998	HILTON CREEK COMMUNITY SERVICES DISTRICT	010923		1,177.48	739,708.85
	03/31/2023	PC-3Q 22-23 Interest Appt	AJ	GL	581277					5,065.92		744,774.77
	04/26/2023	Draw Request 4/14/23	SYS	AP	580572		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	743,597.29

Reported May 2023 SF 57% 2912.42 JD 43% 5486381

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	04/26/2023	VOID-Draw Request 4/14/23	SYS	AP	580587	13750	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	041423	1,177.48		744,774.77
	04/26/2023	Draw Request 4/14/23	SYS	AP	580599	13750	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	743,597.29
	04/30/2023	PC-PTA Fee Allocation	AJ	GL	569828		100% Sewer Fund			3,212.00	740,385.29
380-00-000-00203		TOTAL ACCOUNTS PAYABLE							115,026.26	68,742.44	740,385.29
									Balance	Forward	0.00
	07/18/2022	Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536465	11681	HILTON CREEK COMMUNITY SERVICES DISTRICT	071222		21,998.00	21,998.00 CR
	07/19/2022	Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536467	11681	HILTON CREEK COMMUNITY SERVICES DISTRICT	071222	21,998.00		0.00
	10/28/2022	Hilton Creek CSD 10/28/22 Draw Request	SYS	AP	553893	12482	HILTON CREEK COMMUNITY SERVICES DISTRICT	102822		20,000.00	20,000.00 CR
	11/03/2022	Hilton Creek CSD 10/28/22 Draw Request	SYS	AP	554555	12482	HILTON CREEK COMMUNITY SERVICES DISTRICT	102822	20,000.00		0.00
	12/19/2022	Draw Request 12/16/22	SYS	AP	563182	12861	HILTON CREEK COMMUNITY SERVICES DISTRICT	121622		20,000.00	20,000.00 CR
	12/21/2022	Draw Request 12/16/22	SYS	AP	563217	12861	HILTON CREEK COMMUNITY SERVICES DISTRICT	121622	20,000.00		0.00
	01/10/2023	Draw Request 1/9/23	SYS	AP	565361	12998	HILTON CREEK COMMUNITY SERVICES DISTRICT	010923		1,177.48	1,177.48 CR
	01/10/2023	Draw Request 1/9/23	SYS	AP	565380	12998	HILTON CREEK COMMUNITY SERVICES DISTRICT	010923	1,177.48		0.00
	04/17/2023	Draw Request 4/14/23	SYS	AP	580560	13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	1,177.48 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	04/26/2023	Draw Request 4/14/23	SYS	AP	580572		13750	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	041423	1,177.48		0.00
	04/26/2023	VOID-Draw Request 4/14/23	SYS	AP	580587		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	1,177.48 CR
	04/26/2023	Draw Request 4/14/23	SYS	AP	580599		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423	1,177.48		0.00
		TOTAL								65,530.44	65,530.44	0.00
380-00-000-14010		INTEREST INCOME								Balance	Forward	0.00
	09/30/2022	1Q 22-23 Interest Appt	AJ	GL	565907						2,885.66	2,885.66 CR
	09/30/2022	2023 1Q Prop Tax Fund Interest Apport	AJ	GL	570053						18.83	2,904.49 CR
	12/31/2022	2Q 22-23 Interest Appt	AJ	GL	575054						3,879.48	6,783.97 CR
	03/31/2023	3Q 22-23 Interest Appt	AJ	GL	581277						5,065.92	11,849.89 CR
		TOTAL								0.00	11,849.89	11,849.89 CR
380-00-000-17010		MISCELLANEOUS REVENUE								Balance	Forward	0.00
	09/30/2022	Sept. 2022 Cur Unsecured FY 2022-23	AJ	GL	552516						9,091.58	9,091.58 CR
	12/31/2022	Dec 2022 Cur Unsec FY 2022/23	AJ	GL	564738						105.37	9,196.95 CR
	12/31/2022	Dec 2022 Del Sec FY 2022/23	AJ	GL	564739						936.03	10,132.98 CR
	12/31/2022	Dec 2022 Del Unsec FY 2022/23	AJ	GL	564740						49.47	10,182.45 CR
	12/31/2022	Dec. 2022 Cur Sec FY 2022/23	AJ	GL	564752						86,260.96	96,443.41 CR
	12/31/2022	Dec. 2022 Cur Sec FY 2022/23	AJ	GL	564752						1,177.48	97,620.89 CR
	12/31/2022	Dec 2022 Unitary FY 2022/23	AJ	GL	564753						2,277.14	99,898.03 CR
	12/31/2022	Dec 2022 Supp Sec FY 2022/23	AJ	GL	564762						2,079.30	101,977.33 CR
	12/31/2022	Dec 2022 Supp UnSec FY 2022/23	AJ	GL	564763						21.56	101,998.89 CR
		TOTAL								0.00	101,998.89	101,998.89 CR
380-00-000-20010		EXPENDITURES								Balance	Forward	0.00
	07/18/2022	Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536465		11681	HILTON CREEK COMMUNITY SERVICES DISTRICT	071222	21,998.00		21,998.00
	10/28/2022	Hilton Creek CSD 10/28/22 Draw Request	SYS	AP	553893		12482	HILTON CREEK COMMUNITY SERVICES DISTRICT	102822	20,000.00		41,998.00
	12/19/2022	Draw Request 12/16/22	SYS	AP	563182		12861	HILTON CREEK COMMUNITY SERVICES DISTRICT	121622	20,000.00		61,998.00

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	01/10/2023	Draw Request 1/9/23	SYS	AP	565361		12998	SERVICES DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	010923	1,177.48		63,175.48
	04/17/2023	Draw Request 4/14/23	SYS	AP	580560		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423	1,177.48		64,352.96
	04/30/2023	2023 PTA Fee Allocation	AJ	GL	569828					3,212.00		67,564.96
		TOTAL								67,564.96	0.00	67,564.96
		GRAND TOTAL								248,121.66	248,121.66	694,101.47

California State Treasurer Fiona Ma, CPA



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

May 01, 2023

[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: 16-26-001

April 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/14/2023	4/13/2023	QRD	1726300	N/A	SYSTEM	65.57

Account Summary

Total Deposit:	65.57	Beginning Balance:	9,728.03
Total Withdrawal:	0.00	Ending Balance:	9,793.60

S. 33.90
 J 31.67

 65.57

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05/01/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
LAIF Fiscal Year Transaction Detail Report
July 2022 through June 2023

<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	07/31/2022		June 2022	14000 · 5 LAIF	Interest Income	9.32	
Deposit	10/31/2022		September 20...	14000 · 5 LAIF	Interest Income	16.97	
Deposit	01/31/2023		OCT - DEC 2...	14000 · 5 LAIF	Interest Income	26.13	
Deposit	04/30/2023		Jan - March 2...	14000 · 5 LAIF	Interest Income	33.90	
TOTAL						86.32	0.00

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05/05/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
LAIF Transactions Fiscal Year 2020/2021
July 2022 through June 2023

Type	Date	Num	Memo	Account	Split	Debit	Credit
Jul '22 - Jun 23							
Deposit	07/31/2022		Fourth Quart...	102 - LAIF	601- Interest In...	8.70	
Deposit	10/31/2022		First Quarter ...	102 - LAIF	601- Interest In...	15.85	
Deposit	01/31/2023		SECOND QU...	102 - LAIF	601- Interest In...	24.42	
Deposit	04/30/2023		Third Quearte...	102 - LAIF	601- Interest In...	31.67	
Jul '22 - Jun 23						80.64	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT
Revenue Report FY 2022 2023
April 30, 2023

REVENUE	BILLING FOR:	Year To Date		Year To Date
		March	April	
		Jan & Feb	Jan & Feb	
		0.7500	0.8333	
Investment Pool Revenue				
	Budget			
Property Taxes Recorded in County Investment Pool	155,000.00			102,262.77
Interest Received - Hilton Creek		2,249.12	2,912.42	8,095.99
Interest Received - Juniper Drive		1,649.19	2,153.50	5,139.94
Funds Transferred from Hilton Creek				-
Funds Transferred from Juniper Drive				-
Funds Transferred From Capital				-
Total Property Tax Revenue		3,898.31	5,065.92	110,358.76
Property Tax Admin Fee			3,212.00	3,212.00
Property Taxes Transferred to Operations				61,998.00
Property Taxes Transferred to Capital				-
Property Taxes Transferred to Juniper				-
Delinquent Account Payments TXF to Operations			1,177.48	2,354.96
Total Outgoing		-	4,389.48	67,564.96
Net Investment Pool Revenue		3,898.31	676.44	47,933.74
Sewer Operation & Maintenance Revenue:				
Previous Month's Outstanding (Even Month's Only)			21,850.34	
Sewer Use Fees Billed		57,799.88	221.24	303,435.00
Late & Admin Fees Charges Billed				1,322.45
Other Charges Billed				10.00
Total Charged		57,799.88	22,071.58	389,893.91
Sewer Fees Collected	340,000.00	35,949.54	16,310.43	293,286.19
Late & Admin Fees Collected		43.27	26.06	861.31
Other Collections		0.05		834.92
*Total Collected		35,992.86	16,336.49	294,982.42
Less Prepaid			(3,130.21)	(30,556.20)
Total Net Collections		35,992.86	13,206.28	264,426.22
Outstanding Collections Sewer Use Fees		21,850.34	(16,089.19)	31,880.85
Outstanding Collections - Late & Admin Fees				
Percent Collected		62%		68%
<i>*Payment associated with Invoice Date</i>				
Juniper Drive Revenue				
Previous Month's Outstanding (Even Month's Only)			6,169.42	
Road Maintenance Fees Billed		14,847.00	196.84	102,774.90
Late Fees Charges		-		981.34
Other Charges				0.00
Total Charged		14,847.00	6,366.26	138,895.71
Road Maintenance Fees Collected	50,000.00	8,677.58	5,284.24	101,123.54
Late Fees Collected		-		127.92
Other Collections				-
*Total Collected		8,677.58	5,284.24	101,251.46
Less Prepaid			(281.94)	(2,171.15)
Total Net Collections		8,677.58	5,002.30	99,080.31
Juniper Outstanding Road Maintenance Fees		6,169.42	(5,087.40)	12,898.51
Outstanding Collections - Late & Admin Fees		-	-	
Percent Collected		58%	79%	71%
<i>*Payment associated with Invoice Date</i>				

HILTON CREEK COMMUNITY SERVICES District
Rate Study Budget Carry-Over - FY 2021-2022
April 30, 2023

REVENUE

General Capital Reserve Funds	
Rate Study Budget 2021-2022	31,500.00

Total Budget Available FY 2022-2023	31,500.00
--	------------------

EXPENSES

FYE 2021-2022 Expenses	16,827.44
September-22	2,380.00
November-22	1,185.00
December-22	3,530.00
January-23	620.00
February-23	-
March-23	1,120.00
April-23	-

SUBTOTAL	25,662.44
-----------------	------------------

Remaining Balance	5,837.56
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HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
FY 2022-2023
April 30, 2023

	Year To Date
REVENUE	
Emergency Reserves	
Earmarked Property Tax	17,456.40
Transfers	-
% Collected with billing	-
Other	-
	-
	-
TOTAL REVENUES	17,456.40
EXPENSES	
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
SUBTOTAL	-

DEFICIT

HILTON CREEK COMMUNITY SERVICES DISTRICT District Funds Transfer Transactions

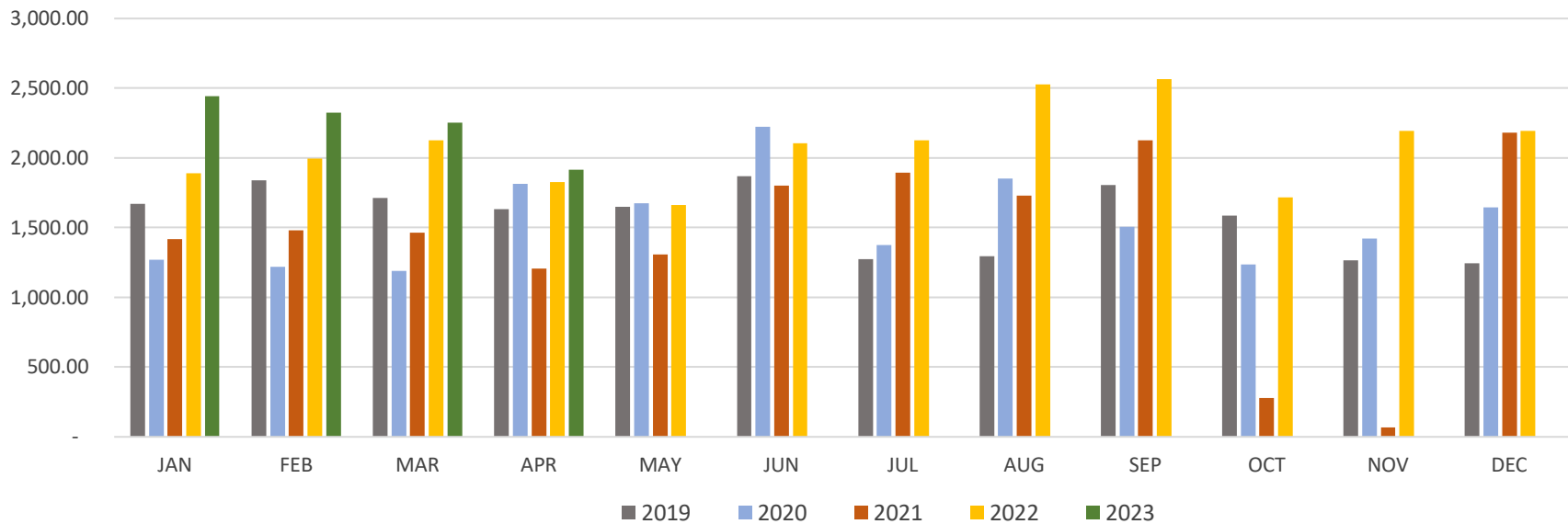
July 2022 through June 2023

Type	Date	Memo	Account	Debit	Credit
Jul 22					
Transfer	07/20/2022	Funds Transfer - 21/22 Property Tax to Pay 22/23 PERS UAL	10000 · 1 Bank of America-Checking	21,998.00	
Transfer	07/20/2022	Funds Transfer - 21/22 Property Tax to Pay 22/23 PERS UAL	13000 · 4 Mono Co Treasury Inv. P...		21,998.00
				21,998.00	21,998.00
Jul 22					
Aug 22					
Aug 22					
Sep 22					
Transfer	09/14/2022	Funds Transfer - 90% SNOW REMOVAL	10000 · 1 Bank of America-Checking	11,500.00	
Transfer	09/14/2022	Funds Transfer - 90% SNOW REMOVAL	17000 · Juniper Dr SZB Clearing A...		11,500.00
				11,500.00	11,500.00
Sep 22					
Oct 22					
Oct 22					
Nov 22					
Transfer	11/03/2022	Funds Transfer - Future Property Tax - to Operations	10000 · 1 Bank of America-Checking	20,000.00	
Transfer	11/03/2022	Funds Transfer - Future Property Tax - to Operations	13000 · 4 Mono Co Treasury Inv. P...		20,000.00
				20,000.00	20,000.00
Nov 22					
Dec 22					
Transfer	12/27/2022	Funds Transfer - Future Property Tax to Operations	10000 · 1 Bank of America-Checking	20,000.00	
Transfer	12/27/2022	Funds Transfer - Future Property Tax to Operations	13000 · 4 Mono Co Treasury Inv. P...		20,000.00
				20,000.00	20,000.00
Dec 22					
Jan 23					
Transfer	01/01/2023	Funds Transfer	10000 · 1 Bank of America-Checking	1,177.68	
Transfer	01/01/2023	Funds Transfer Delinquent Customers Collection VIA Mono County	13000 · 4 Mono Co Treasury Inv. P...		1,177.68
Transfer	01/09/2023	Funds Transfer	10000 · 1 Bank of America-Checking	13,900.00	
Transfer	01/09/2023	Funds Transfer - 90% Snow Rem. 2nd Ins. & Reco. Wash Account	17000 · Juniper Dr SZB Clearing A...		13,900.00
				15,077.68	15,077.68
Jan 23					
Feb 23					
Feb 23					
Mar 23					
Transfer	03/16/2023	Funds Transfer	10000 · 1 Bank of America-Checking	5,345.52	
Transfer	03/16/2023	Funds Transfer - - Reconcile Wash Account	17000 · Juniper Dr SZB Clearing A...		5,345.52
				5,345.52	5,345.52
Mar 23					
Apr 23					
Transfer	04/14/2023	Funds Transfer	10000 · 1 Bank of America-Checking	10,418.82	
Transfer	04/14/2023	Funds Transfer - Reconcile Wash Account	17000 · Juniper Dr SZB Clearing A...		10,418.82
Transfer	04/26/2023	FUNDS TRANSFER DELIQNEUNT CUSTOMER COLLECTIO VIA ...	10000 · 1 Bank of America-Checking	1,177.68	
Transfer	04/26/2023	FUNDS TRANSFER DELIQNEUNT CUSTOMER COLLECTIO VIA ...	13000 · 4 Mono Co Treasury Inv. P...		1,177.68
				11,596.50	11,596.50
Apr 23					
May 23					
May 23					
Jun 23					
Jun 23					
TOTAL				105,517.70	105,517.70

HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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
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
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
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
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
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
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
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
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
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
2023	2,441.54	2,322.66	2,252.72	1,913.41								

SCE Plant Electric Costs
2019 - Present



Plant Electric Use Comparison							PEAK HOURS PLANT			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	12273	1893.58	10406	2125.08	-1867	231.50	1566	594	8246	
AUG	10795	1730.03	13062	2525.43	2267	795.40	1974	751	10337	
SEP	13723	2126.50	13448	2563.23	-275	436.73	1834	994	10311	309
OCT	147	279.15	10413	1719.03	10266	1439.88		2162	4733	3518
NOV	0	68.30	13501	2193.01	13501	2124.71		2772	6553	4176
DEC	15856	2181.00	13020	2193.11	-2836	12.11		3019	6895	4429
JAN	13176	1891.71	13245	2441.54	69	549.83		2777	6376	4092
FEB	13468	1994.83	12718	2322.66	-750	327.83		2644	6178	3896
MAR	13261	2124.45	12910	2252.72	-351	128.27		2635	6352	3923
APR	11343	1826.94	10437	1913.41	-906	86.47		2081	5006	3350
MAY	10910	1662.05			-10910	-1662.05				
JUN	11240	2105.34			-11240	-2105.34				

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	2981	711.62	2751	737.95	-230	26.33	486	186	2079	
AUG	2564	648.03	2762	758.52	198	110.49	496	191	2075	
SEP	2996	648.56	3098	822.66	102	174.10	502	289	2232	75
OCT	3025	527.98	3069	618.61	44	90.63		772	1178	1119
NOV	3504	676.60	3840	711.44	336	34.84		973	1443	1424
DEC	3930	647.94	4175	853.36	245	205.42		1044	1581	1550
JAN	3580	739.73	4095	928.76	515	189.03		1030	1587	1478
FEB	3543	609.58	3899	740.11	356	130.53		963	1518	1418
MAR	3555	686.59	830	4254.00	-2725	3567.41		1058	1660	1536
APR	3382	632.47	5594	1171.26	2212	538.79		1368	2318	1904
MAY	3156	754.20			-3156	-754.20				
JUN	3306	822.91			-3306	-822.91				

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

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING**

APRIL 11, 2023

5:00 P.M.

**CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA**

Minutes

1. Steve Shipley called the meeting to order at 505 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 and Billy Czeschin
Guests: Dave Richman

2. ADDITIONS TO AGENDA – None

3. PUBLIC COMMENT- None

4. PRESENTATIONS

No Presentations

5. CONSENT AGENDA

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds
2. Budget Report: YTD Actual to Budget Report February & March 2023
3. Southern California Edison Report
4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of February 21, 2023
2. March 14, 2023 Meeting Cancelled – No Minutes

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Ms. Czeschin

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

6. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Billy Czeschin reported that the plant is good but there are very large flow numbers, likely from the snow melt/runoff. We are waiting for lab results

regarding the BOD numbers. The perc ponds are fine, but the drying beds will be an issue, which is usual during a normal winter, but will be exceptionally difficult due to the heavy winter.

The pipes to the office have thawed and water is flowing into the office again with no apparent breaks in the line.

7. NEW BUSINESS

A. FY 2023-2024 Budget

Ms. Beatty advised the Board that she is working on the new fiscal year budget. The property tax revenue are projected to increase.

Public Comment asked how the property tax revenues will impact the proposed rate increase. Ms. Beatty advised it would have some slight impact; however, tax revenues from one year to the other can fluctuate depending on the health of the economy. Currently the revenue is higher than usual due to the high rate of home sales in the area. However, that will decrease during a recession and homeowners' default on their loans.

Ms. Beatty invited the Board to call her at any time they have an idea or question about the budget.

B. Plant Automation

Mr. Czeschin reported that he has been looking at internet options for the plant and it appears that an AT&T hotspot or Starlink are viable; however, Starlink is not currently available to California customers. The District cell phone services were switched to AT&T under the first responder plan, which the District qualified and should provide a good hotspot link.

C. Availability Fees

Ms. Beatty reported that she is doing some preliminary work on availability fees and asked for the Board's input.

Public comment advised that Mountain Meadows Mutual Water Company charges \$60 quarterly.

Board Comments included that the fee should be significantly higher as we are maintaining the sewer system for future customers' services and the availability fees provide that for each empty lot when they are ready to hook-up.

There was some discussion about larger lots that have the potential to be subdivided and a formula to address that issue.

Ms. Czeschin asked Ms. Beatty to connect with the District's rate study group to assist with the availability fee. Mr. Shipley suggested at least a \$100 a year per existing and potential lots.

D. Juniper Drive – Runoff/Creek Concerns

Ms. Beatty reported that runoff for Juniper Drive is a concern as well as other locations in the area. Ms. Beatty stated that there has been some discussion with CSA1, about working with Public Works and try to put out a flyer for the entire area such as where to go to get sandbags, safely clearing the creek and cease deliberate ponding. The snowmelt in the immediate area is not necessarily a concern; however, when the snow begins to melt in the higher elevations and lakes it will impact this area.

Ms. Beatty was directed to send a letter to Juniper Drive Residents.

8. OLD BUSINESS

A. Rate Study

Ms. Beatty stated that the announcement will be sent out shortly, the announcement is being reviewed by the Finance Oversight Committee prior to publishing. Ms. Beatty advised that it would be more cost effective to publish and mail the announcements in-house.

Public Comment: Will the availability fee and increase in property tax be available for the hearings. Ms. Beatty stated in a "preliminary way"

Ms. Beatty asked the Board for permission to engage the District's attorney regarding the rate changes and ordinance changes. It was the Consensus of the Board to allow Mr. Beatty to engage the attorney on this matter.

B. So Cal Ren – Loan and Incentives

Ms. Beatty advised the Board that energy savings incentives were received in the amount of nearly \$25,000. We will have a meeting with SoCalRen next week to discuss the next steps.

C. Fiscal Year 2021-2022 Audit

Ms. Beatty advised that the Fiscal Year 2021-2022 audit is complete, and it was stated that a rate increase is desperately needed. Additional suggestions included Fund Transfers be approved and reflected in the minutes. The Finance Oversight Committee currently reviews those transfers, but it is not directly noted in the minutes for transparency purposes. It was recommended that the different pay periods be combined into 1 monthly pay date to reduce

the workload on Ms. Beatty and reduce the chance of errors. The biggest concern is the transition for employees that are paid every other week.

Motion: To Accept the Fiscal Year 2021-2022 Audit as presented.

Moved by Ms. Connolly, Second by Ms. Adamson

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

D. Cell Tower

Ms. Beatty advised that this matter has been tabled by the company as they will likely not require use of District property.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

Ms. Adamson asked if a community outreach had been scheduled. Memorial Weekend will not be a good time. Perhaps the May 15th.

10. BOARD MEMBER COMMENTS/REPORTS - None

11. ANNOUNCEMENTS

A. Regular Board Meeting May 9, 2023, at 5:00 p.m.

12. ADJOURNMENT

Motion: To Adjourn the April 11, 2023 Special Board Meeting at 6:33 p.m.

Moved by Ms. Connolly, Second by Mr. Preston

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

HILTON CREEK COMMUNITY SERVICES District
Preliminary Budget Worksheet FY 2023 2024

REVENUE		GL#	Proposed SEWER Budget	FY 2022 2023 4/30/2023
General Operating Revenue:				
1	Property Taxes Transferred to Operations ESTIMATE		231,823.00	40,000.00
Sewer Operation & Maintenance Revenue:				
2	Sewer Use Fees ESTIMATE		348,687.00	269,747.38
Sewer Capital Improvement Revenue: Moved Investment Revenue				
3	Interest on Investments		0.00	87.20
4	Transfer From Reserves		0.00	
5	Transfer From Other Funds		0.00	
6	Other Revenue		0.00	
7	Late Charges		0.00	786.52
TOTAL REVENUES				
			580,510.00	310,621.10
EXPENSES				
ADMINISTRATION EXPENSES		6000		
8	Administration Fee	6001		-
9	Transfer out to Emergency Reserves			
10	Transfer out to Capital Improvement Projects			
11	Mono County Admin Fee (Book Entry)	6002	4,500.00	3,212.00
12	***Depreciation Expense (Book Entry Only)	6003	90,000.00	75,000.00
SUBTOTAL			94,500.00	78,212.00

		Proposed SEWER Budget	FY 2022 2023 4/30/2023
Estimated EMPLOYEE BENEFITS		6100	
13	Medical Reimbursement - Director (5)	8,100.00	4,050.94
14	Medical Reimbursement - GM	1,620.00	-
15	Medical Reimbursement - OIT	1,620.00	364.50
16	Medical Reimbursement - Secretary	1,620.00	1,738.79
17	Health Insurance (1) General Manager	27,000.00	0
18	Health Insurance (1) Base Rate OIT	27,000.00	17,629.68
19	Health Insurance - Retired (2)	3,600.00	2,734.33
20	Retirement Benefits - Employer Contributions GM	6,570.00	-
21	Retirement Benefits - Employer Contributions OIT (10.1%)	5,490.00	4,170.59
22	*** Retirement Benefits - Employee Contributions GM	7,000.00	-
23	***Retirement Benefits - Employee Contributions OIT	4,700.00	3,724.93
24	***457 - Employee Contributions	0.00	-
25	457 Employer Contributions GM	1,980.00	-
26	457 Employer Contributions OIT	1,980.00	2,013.86
27	Add Compensation - Directors	9,900.00	8,341.80
28	Add Compensation - Secretary	1,980.00	1,675.43
SUBTOTAL		110,160.00	46,444.85
PAYROLL		6200	
Salaries & Employee Benefits:			
Director's Gross Salary			
29	+ \$3,000 Special Meetings if they occur	8,100.00	3,910.00
30	General Manager Salary	91,419.30	-
31	OIT	59,850.00	47,433.26
32	OIT Overtime	8,000.00	5,758.47
33	OIT Additional Duties Pay	11,925.00	11,563.16
34	Chief Plant Operator - Part Time	46,056.00	36,312.50
35	Perdiem	25,000.00	7,883.75
36	Operations Stand by Time	6,300.00	4,402.34
37	Secretarial Gross Salary Part Time	38,250.00	30,971.25
38	Payroll Taxes	25,680.00	9,276.44
SUBTOTAL		320,580.30	157,511.17

		Proposed SEWER Budget	FY 2022 2023 4/30/2023
OPERATIONS		6500	
39	Liability Insurance	6501 9,000.00	7,553.49
40	Worker's Comp Insurance	6502 6,300.00	7,509.75
41	Accounting	6504 10,800.00	9,945.00
42	Legal Fees	6280	135.00
43	Rate Study		8,835.00
44	Dues & Subscriptions	6505 2,610.00	3,033.20
45	Travel -Non Litigation	6506 900.00	
46	License and Fees	6507 30,000.00	28,140.00
47	Educational Expenses	6556 8,100.00	277.00
48	Telephone	6557 3,240.00	1,880.23
49	Office Expenses	6550 8,100.00	7,573.56
50	Rent/Property Lease	6290	75.16
51	Contingency Admin Operations	6560 7,000.00	
SUBTOTAL		86,050.00	74,957.39
REPAIRS & MAINTENANCE		6600	
52	Auto Expenses	6601 4,500.00	2,922.70
53	Contract Services	6602 5,000.00	
54	Lab Testing	6603 6,420.00	4,499.83
55	Plant - General Repairs & Maintenance	6604 15,000.00	2,409.66
56	Tools & Equipment - Non Capital	6605 20,000.00	2,169.03
57	SCADA	6606 15,000.00	-
58	Plant - Pond Maintenance	6607 5,350.00	
59	Plant - Sludge Removal	6608 11,000.00	1,079.81
60	Sewer Lines - General Maintenance	6609 25,000.00	12,209.10
61	Supplies	6610 900.00	196.95
62	Water	6611A 1,200.00	795.00
63	SCE - Plant	6611B 25,000.00	20,335.81
64	SCE - Pump Station	6611C 8,500.00	7,001.50
65	Heavy Equipment & Snow Removal Plant	6616 15,000.00	12,968.75
66	Repairs & Maintenance Contingency	6618	
SUBTOTAL		157,870.00	66,588.14
LONG TERM LIABILITY			
67	Debt - So Cal Ren - In Capital	6900 8,300.00	
68	CalPERS Unfunded Liability		19,798.20
69	Leave Payout (Vac & SL)		9,000.00
SUBTOTAL		38,450.00	19,798.20
SUBTOTAL ALL EXPENSES		807,610.30	443,511.75
LESS ADJUSTMENTS			
70	***Non-Budget Items Expense	106,200.00	81,936.93

	Proposed SEWER Budget	FY 2022 2023 4/30/2023
71 **** Vacant GM Position	128,589.30	-
TOTAL ADJUSTED EXPENSES	572,821.00	361,574.82

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

JUNIPER DRIVE
Preliminary Budget Worksheet Fiscal Year 2023-2024
March 31, 2023

REVENUE	BUDGET	Current Fiscal Year
		4/30/2023
		Year to Date
Road Maintenance Revenue:		
Maintenance Fees Collected	50,000.00	44,428.63
Maintenance Fees Collected Through Sewer Fund	35,000.00	26,911.37
Combined Maintenance Fees Collected	85,000.00	71,340.00
Interest - LAIF	-	24.55
Interest - County Investment Pool	-	-
Transfer	-	5,345.52
Late Fees	-	-
TOTAL REVENUES		170,000.00
		76,710.07
EXPENSES		
ADMINISTRATION EXPENSES		
Administration Fee	-	-
SUBTOTAL		-
EMPLOYEE BENEFITS		
Medical Reimbursement - Director	900.00	450.10
Medical Reimbursement - Employee	360.00	233.69
Health Insurance - Base	3,000.00	2,026.80
Health Insurance - Retired	400.00	235.90
Retirement Benefits - Employer Contributions	610.00	463.38
457 Employer Contributions	220.00	160.26
Sec Additional Compensation	220.00	177.68
SUBTOTAL:		5,710.00
		3,747.81
PAYROLL		
Salaries & Employee Benefits:		
Director's Gross Salary	900.00	1,294.90
Manager Gross Salary	0.00	-
OIT Gross Salary + Add Duties Pay	7,975.00	6,142.69
OIT Overtime	7,000.00	6,293.81
Secretarial Gross Salary	2,250.00	3,184.72
SUBTOTAL		18,125.00
		16,916.12
OPERATIONS		
Liability Insurance	1,000.00	839.28
Worker's Comp Insurance	700.00	834.42
PERS Unfunded Liability	2,350.00	2,199.80
Accounting	1,200.00	1,105.00
Legal		15.00
Dues & Subscriptions	290.00	80.80
Travel -Non Litigation	100.00	-
License and Fees	0.00	-
Office Expenses	900.00	1,146.48
Educational Expenses	810.00	
Telephone	360.00	186.81
Contingency	10,000.00	
SUBTOTAL		17,710.00
		6,407.59
REPAIRS & MAINTENANCE		
Auto Expenses	500.00	364.73
Contract Services		-
Snow Removal Contract	25,000.00	11,250.00
Snow Removal Beyond Contract	10,000.00	28,380.00
Supplies	0.00	21.83
Repairs & Maintenance	50,000.00	-
Transfer to Juniper Drive Investment Account	42,955.00	-
SUBTOTAL:		128,455.00
		40,016.56
Debt Service:		
TOTAL EXPENSES		170,000.00
		67,088.08
Year to Date Available Revenue		76,710.07
Year to Date Expenses		67,088.08
Net Available Revenue		9,621.99