

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING
TUESDAY, FEBRUARY 21, 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**
 - A. Cell Tower Proposal
 - B. RDN – Rate Study

- 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 –January 2023
 3. Southern California Edison Report
 4. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Board Meeting of January 10, 2023

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

- 8. NEW BUSINESS**

No New Business

- 9. OLD BUSINESS**
 - A. Policy – Employee Personal Storage at Sewer Plant
 - B. Payment Assistance Program Update

- 10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
- 11. BOARD MEMBER COMMENTS/REPORTS**
- 12. ANNOUNCEMENTS**
 - A. Regular Board Meeting: March 14, 2023 at 5 p.m.
- 13. ADJOURNMENT**

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

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS

FROM: LORINDA BEATTY

SUBJECT: CELL TOWER PROPOSAL

DATE: FEBRUARY 21, 2023

Proposal: Building a Cell Tower in Hilton Creek Community Services District

Introduction:

We are pleased to propose the construction of a cell tower in the Hilton Creek Community Services District, located in Mono County. We understand that T-Mobile has poor coverage in the area, and we believe that the construction of a new tower will greatly improve service for T-Mobile customers in the region. We are also aware that the Hilton Creek Community Services District is a special district with an active and engaged Board of Directors. We believe that a partnership with the local community and the landlord is crucial to ensure the success of this project.

Project Overview:

Our proposal is to construct a cell tower that will provide high-speed wireless service to T-Mobile customers in the area. The tower will be built on a piece of land owned by the Hilton Creek Community Services District. We will handle all aspects of the construction, including securing permits, erecting the tower, and installing the necessary equipment. Our team will also maintain the tower and equipment to ensure that the system continues to operate efficiently.

Benefits of the Project:

The construction of a cell tower in the Hilton Creek Community Services District will bring numerous benefits to the community. The most significant benefit will be improved T-Mobile service in the area. This will allow customers to make and receive calls, send and receive texts, and access the internet more easily. Improved connectivity will also benefit businesses in the area, as it will allow them to conduct transactions and communicate more efficiently. Additionally, the construction of the tower will provide job opportunities for local workers, and the project will increase property values in the area.

Partnership with the Hilton Creek Community Services District:

As a special district, the Hilton Creek Community Services District is in a unique position to partner with us in this project. We believe that a partnership will benefit both parties, as it will provide the District with an additional source of revenue, while also improving T-Mobile service in the area. As part of the partnership, we propose to pay the District an annual fee for the use of

the land, and we will work with the Board of Directors to ensure that the project meets the needs of the community.

Conclusion:

In conclusion, we believe that the construction of a cell tower in the Hilton Creek Community Services District is a worthwhile project that will benefit the community in numerous ways. We look forward to partnering with the District to bring improved T-Mobile service to the area. We are available to answer any questions or concerns that the Board of Directors may have regarding the project. Thank you for your time and consideration.

Ryan Hickey
Assurance Development

REQUESTED ACTION: Review and Discuss the presented proposal



Hilton Creek Community Services District

**Financial Planning, Revenue Requirements,
Cost of Service, and Rate Setting Analysis**

Draft Report

November 28, 2022

**HILTON CREEK COMMUNITY SERVICES DISTRICT
FINANCIAL PLANNING, REVENUE REQUIREMENTS,
AND RATE SETTING ANALYSIS**

DRAFT REPORT

Prepared for:

Hilton Creek CSD
3222 Crowley Lake Drive
Mammoth Lakes, CA 93546

Prepared by:

ROBERT D. NIEHAUS, INC.
140 East Carrillo Street
Santa Barbara, CA 93101
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RDN Project Number 319

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EXECUTIVE SUMMARY

Background

Hilton Creek Community Services District (HCCSD, District) is located in Mono County, just south of Lake Crowley and approximately 15 miles southeast of Mammoth Lakes. Founded in 1963, the District currently provides sewer collection and treatment for nearly 450 residential and commercial customers within the District boundaries. The District currently provides an adequate level of service but has identified a need to improve both its facilities and services in order to serve additional development and to improve services to existing development. The district boundaries include approximately 460 acres of land in the community of Crowley Lake, 440 acres of privately owned land and 20 acres of public land managed by the US Forest Service.

Figure 1 shows the District boundaries outlined in yellow.

Figure 1. Hilton Creek Community Services District Service Area



The HCCSD sewage collection system consists of 12 miles of pipes (10-inch collection pipes and 8-inch interceptor pipes), one pump station, and a treatment facility. Sewage is pumped to the treatment facility by two 40-horsepower pumps. The pump station pumps 80-85% of the

district's daily sewage flow to the treatment facility. The remaining 15-20% of the daily sewage flow reaches the treatment plant via a gravity fed system. At the treatment plant, sewage is pumped into an extended aeration tank, then into a secondary clarifier, and finally to percolation/evaporation ponds. During the winter months, sludge must be stored in an aeration tank until the percolation/evaporation ponds are clear of snow and ice. The collection system's capacity is 176,000 gpd.

Purpose of Study

The purpose of this analysis is to conduct a rate study which evaluates the District's current rates and financial data and propose new rates, if necessary, that meet the District's financial and strategic goals. RDN collaborated with District staff to evaluate the sewer utility's sustainability given the District's current and future financial conditions.

The primary objectives of this Study include:

- Projecting revenues and expenses for a ten-year study period
- Developing a financial plan to ensure financial sufficiency to fund day-to-day operations and maintenance, capital improvement and capital replacement projects, while building healthy reserves up to the District's target level
- Conducting a Cost of Service (COS) analysis to find the most optimal way to equitably allocate the costs of providing service to customers in accordance with Prop 218
- Designing rates based on the results of COS analysis by establishing a strong nexus between costs and pricing of rates
- Producing an administrative record which effectively summarizes all findings
- Supporting the District through the Proposition 218 process as necessary

Recommendation and Proposed Rates

Recommendations:

- Adjust revenues by 25.0 percent in the first year, followed by 20.0 percent, 15.0 percent, 10.0 percent, and 5.3 percent in the following years
- Build \$150,000 in operating reserves by making annual contributions from revenue generated from rates
- Chose a financial plan which best achieves the District's goals while producing the least impact on customers
- Increase the equitability of the District's sewer rates by applying a detailed cost of service analysis which considers individual flow and strength characteristics
- The District should develop a long-term capital improvement plan that outlines yearly expenditures for a fixed period

Current Rates

The District currently bills Single Family, Multi-Family, and Commercial customers a fixed bi-monthly sewer use fee of \$110.62 per base unit. In addition to the base charge levied on commercial customers, individual rates vary based on property use and fixture count, such as additional toilets and kitchens. Schools are billed per student by average attendance. The current rates as described are shown in **Table 1**.

Table 1. Current Rates

Bi-Monthly Bill	
Category	Current
Single-Family Residential	\$110.62
Multi-Family Residential	\$110.62
Commercial	\$110.62
Toilets	\$80.98
No Kitchen Nightly	\$47.32
Students	\$3.92
Kitchen	\$107.90

Proposed Rates

In collaboration with the District's staff, RDN determined the necessary revenue adjustments for the wastewater system during the five-year study period. **Table 2** and **Table 3** show the proposed revenue adjustments and rate adjustment for the study period, respectively.

Table 2. Proposed Revenue Adjustments FY 2022-23 to FY 2026-27

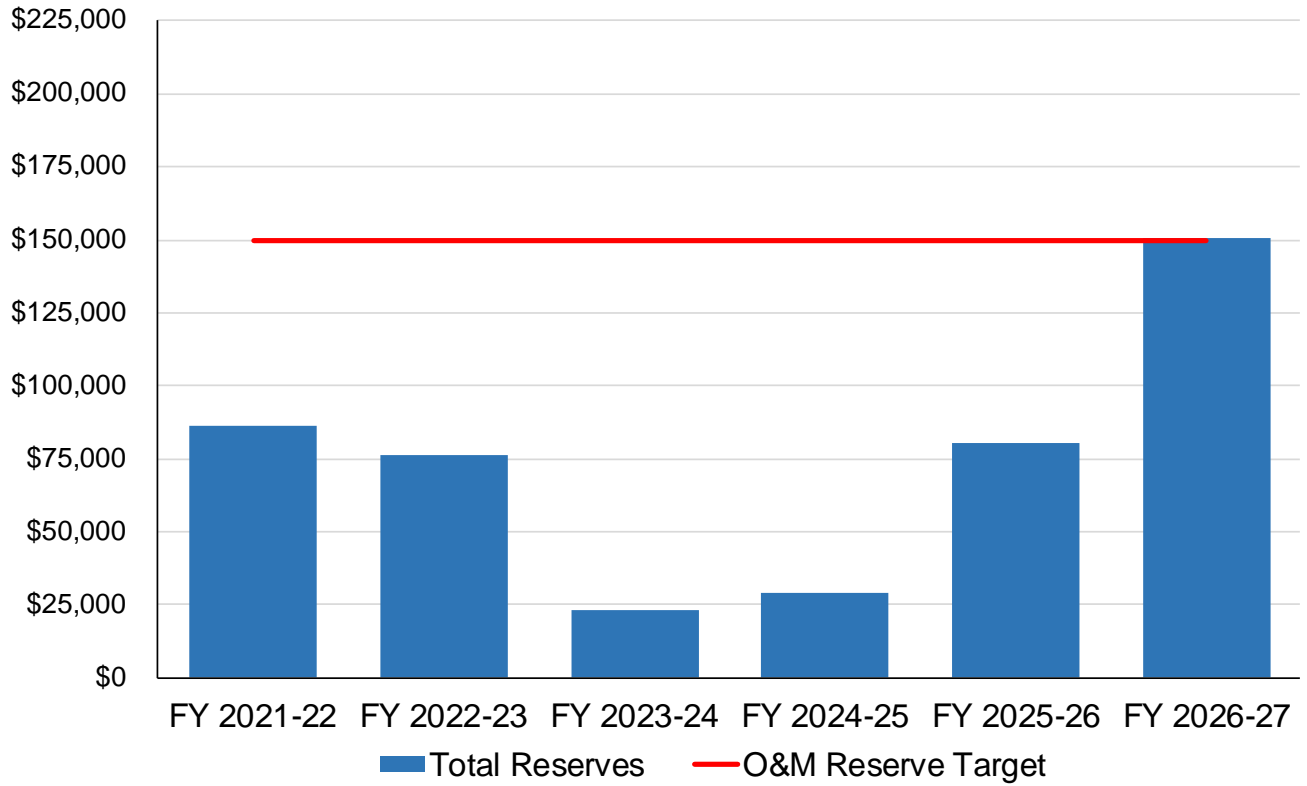
Proposed Adjustment	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Revenue Adjustment	25.0%	20.0%	15.0%	10.0%	5.3%

Table 3. Proposed Rate Adjustments FY 2022-23 to FY 2026-27

Proposed Rates	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
SFR/MFR 1st. Unit	\$146.30	\$175.56	\$201.90	\$222.09	\$233.86
MFR 2nd Unit+	\$117.71	\$141.26	\$162.44	\$178.69	\$188.16
Commercial	\$64.56	\$77.47	\$89.09	\$98.00	\$103.19
Studios/Hotel Rooms	\$78.48	\$94.17	\$108.30	\$119.13	\$125.44
School/Church	\$4.09	\$4.90	\$5.64	\$6.20	\$6.53
Kitchen	\$101.40	\$121.68	\$139.93	\$153.92	\$162.08
Toilets	\$79.88	\$95.86	\$110.24	\$121.26	\$127.69

The proposed financial plan includes adequate levels of capital funding as well as contributions to the wastewater utility's reserve balances. In brief, the recommended financial plan maintains capital funding levels of approximately \$130,000 a year while also contributing nearly \$64,000 on to the District's reserves over the course of the study period. **Figure 2** shows the sewer fund balances under the proposed financial plan through the study period.

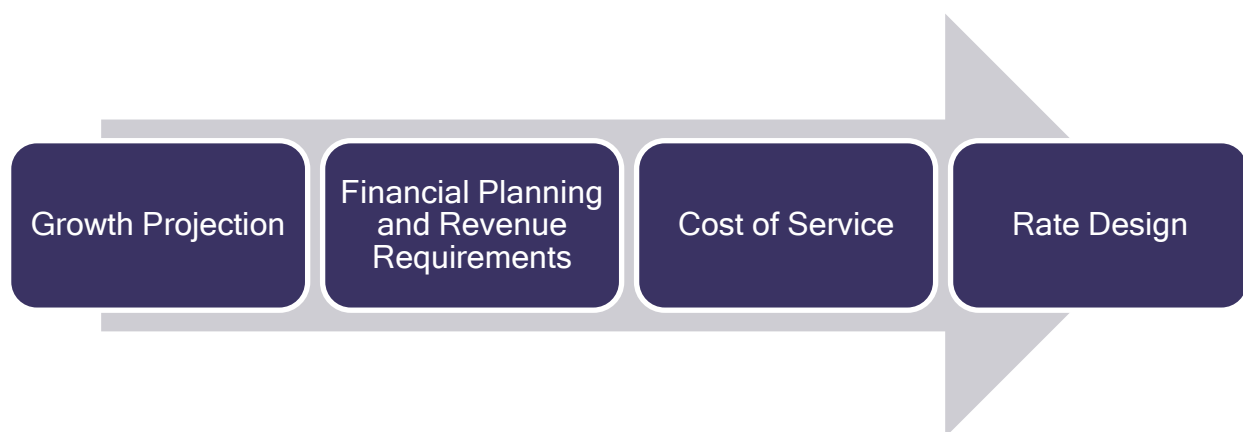
Figure 2. District Fund Balances under the Proposed Financial Plan



GENERAL METHODOLOGY

The wastewater rates formulated in this study were developed using principles set forth by the American Water Works Association (AWWA) and the Water Environment Federation (WEF). RDN rate-making practices incorporate methods described in the AWWA Manual 1 (M1)¹ and the WEF Financing and Charges for Wastewater Systems². **Figure 3** presents the steps taken to develop the District's proposed rates.

Figure 3. Wastewater Rate Study Process



- **Growth Projection:** project customer growth for the ten-year study period, FY 2022-23 through FY 2031-32 using the District's customers' historical growth data. Forecast revenues for the study period based on the projected customer growth.
- **Financial Planning and Revenue Requirements:** develop a ten-year financial plan based on the projected revenues and annual costs which include both operating and capital expenses. The District's target reserve level should also be considered as part of the financial planning. Based on the financial planning, revenue requirements are determined for each year of the study period.
- **Cost of Service:** evaluate the customer classifications and allocate costs based on their service requirements.
- **Rate Design:** design a five-year rate plan to recover the rate revenue requirements from each customer.

¹ Principles of Water Rates, Fees, and Charges, Seventh Edition, Manual of Water Supply Practices, American Water Works Association

² Financing and Charges for Wastewater Systems, WEF Manual of Practice Number 27, Water Environment Federation

Legal Considerations

This section of the report describes the legal framework that was considered in the development of the rates to ensure that the calculated cost of service rates provide a fair and equitable allocation of costs to the different customer classes.

California Constitution - Article XIII C (Proposition 26)

The voters in the State approved Proposition 26 on November 2, 2010. Proposition 26 amended Article XIII C of the State Constitution to expand the definition of “tax” to include “any levy, charge, or exaction of any kind imposed by a local government” with listed exceptions. By means of these exceptions, Article XIII C classifies several types of charges, in addition to property-related charges, that are not taxes, such as charges for specific services or benefits, regulatory charges and penalties. Article XIII C’s definition of “tax” lists the following exceptions: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Proposition 26 also provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer’s burdens on, or benefits received from, the governmental activity. Like the proportionality requirements of Article XIII D, assessment of rates under these requirements, if applicable, would be supported by the cost of service approach.

California Constitution - Article XIII D, Section 6 (Proposition 218)

In November 1996, California voters passed Proposition 218, the “Right to Vote on Taxes Act.” This constitutional amendment protects taxpayers by limiting the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Between 2002 and 2017, California courts have ruled that fees associated with providing sewer services are “property-related” and thus under the jurisdiction of Prop 218. The principal requirements for fairness of the fees, as they

relate to public sewer service, are as follows: Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service. Revenues derived by the fee or charge shall not be used for any other purpose other than that for which the charge was imposed. The amount of the fee or charge imposed upon any parcel shall not exceed the proportional cost of service attributable to the parcel. Reliance by an agency on any parcel map, including, but not limited to, an assessor's parcel map, may be considered a significant factor in determining whether a fee or charge is imposed as an incident of property ownership for purposes of this article.

The rates developed in this Report use a methodology to establish an equitable system of charges that recover the cost of providing service and fairly apportion costs to each customer as required by Proposition 218.

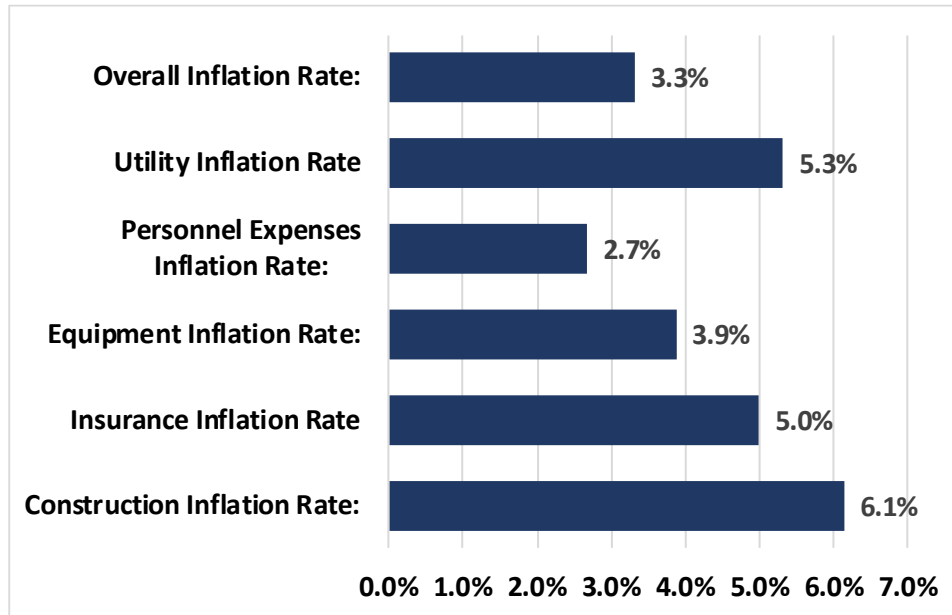
Key Assumptions

A test year, FY 2022-23, was selected for which costs are to be analyzed and rates to be established for this study. The District's fiscal year begins on July 1 and ends on June 30.

Escalation Factors

Escalation Factors were calculated for six independent variables using historical Consumer Price Index (CPI) data from West Class B/C cities between 2000 and the most current calendar year, and projections by the California Department of Transportation (CADOT), and the California Department of Finance (CADOFF). The analysis for the status quo assumes that Operating Revenues will continue to be stable, with some increases due to customer growth, for the next five years. The escalation factors capture the effects of price inflation for this period. **Figure 4** displays the projected escalation factors for the study period. Due to local contingencies, the Construction Inflation Rate is expected to rise at the highest rate, representing 6.1 percent per year. The Personnel Expenses Inflation Rate, which includes salaries, insurance, and payroll taxes, is expected to rise 2.7 percent per year during the study period. Expenses that are not expected to increase during the study period were not escalated as those costs are fixed.

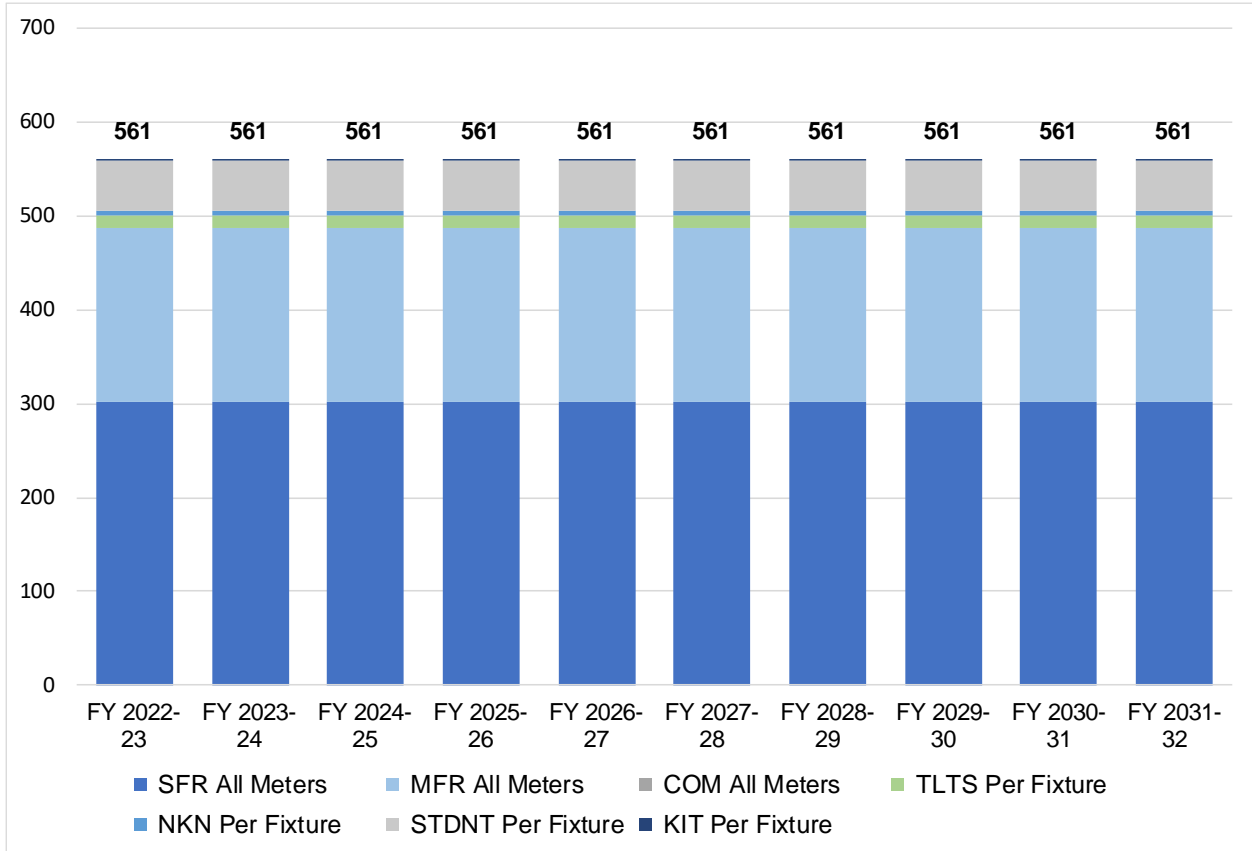
Figure 4. Escalation Factors



Customer Growth

All analyses performed during the study are based on an assumption of customer account growth. Historical billing records were used to project customer baseline growth. Customer fixture counts are developed by District engineering staff when each new customer joins the system. The District's service area is nearly built out and does not expect any new customers to join the system during the study period. **Figure 5** shows the current and projected customers for the financial planning period by number of accounts and fixtures.

Figure 5. Projected Account and Fixture Growth, FY 2022-23 (Current) to FY 2031-32



FINANCIAL PLANNING

Revenues

Based on the projected customer count through the study period, rate revenues under the current rates were calculated for each year of the study. Additionally, non-rate revenues were estimated based on historical values and District input. With no rate increases, the District is expected to collect approximately \$334,000 per year. Additional non-operating revenues average approximately \$165,000 a year from investment income and will be used to offset future revenue requirements.

Operating and Maintenance Expense

This District's FY 2022-23 Budget anticipates approximately \$480,000 in expenses which were classified as O&M expense. In FY 2023-24, HCCSD plans to hire one new employee which, along with the current record inflation being experienced across the country, is expected to increase total O&M costs by 27.3 percent. For the rest of the study period, annual inflation is projected to be approximately 2.7 percent per year. Total O&M expenses are expected to reach \$663,000 by FY 2026-27.

Capital Expenses

The District's current capital plan includes approximately \$630,000 of expected improvements over the study period. The planned improvements are anticipated to be funded by both grant funding and through customer rate revenue. Only projects funded through customer rates are included in the financial analysis. On average, HCCSD will spend roughly \$105,000 in annual PAYGO (pay as you go) capital expenditures. Some major planned capital projects include sludge dewatering options, an emergency generator plant, and aeration blowers.

Target Reserves

In conjunction with this rate study, the District has set a reserve target of \$150,000 to reach by the end of the study period. The target of \$150,000 was chosen because it represents approximately three months of operating expenses at the end of the study period. The District's current cash balance is approximately 86,000. The proposed financial plan will allow the District to reach their reserve target by the end of the study period in addition to funding increasing

O&M expenses and capital expenditures. In a future rate study, the District should also consider developing reserve funds for capital and emergency expenses.

Debt Funding

The District has no current or planned debt during the study period.

Revenue Requirements

Revenue requirements were developed based on the financial plan outlined above. Revenue requirements include CIP expenses and all O&M expenses. The total expense of each year is offset by other operating revenues and non-operating revenues to compute the pure portion of revenue requirements, which need to be collected from wastewater rates. A negative net balance indicates that cash reserves are used to supplement the shortfall for the year and positive net balance indicates the amount is contributed to the reserves. The revenue requirement of \$417,241 for the test year was used to compute cost distribution among distinct cost components and then allocated to customers equitably in the COS analysis. Revenue requirements for each year of the study are shown in Table 4.

Table 4. Revenue Requirements, FY 2022-23 through FY 2026-27

Revenue Requirements	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Revenue Requirements					
O&M Expenses	\$480,491	\$611,784	\$629,580	\$646,100	\$663,071
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$102,009	\$105,431	\$106,387	\$109,945
Total Revenue requirements	\$582,500	\$713,793	\$735,010	\$752,486	\$773,016
Revenue Offsets					
Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-operating Revenues	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Total Revenue Offsets	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Adjustments					
Adjustments for Cash Balance	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Adjustments for Mid-Year Increase	\$0	\$0	\$0	\$0	\$0
Total Adjustments	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Total Revenue Requirements	\$417,241	\$500,689	\$575,793	\$633,372	\$666,941

Recommended Financial Plan

Based on the revenue requirements outlined in the proposed financial plan, annual revenue adjustments of 25.0 percent in the test year, 20.0 percent the second year, 15.0 percent in year 3, 10.0 percent in the fourth year, and 5.3 percent in the final year of the study period. Under this plan a total of \$64,000 will be contributed to fund balances; additionally, the District will be able to sufficiently cover their operating expenses and an average of \$105,000 in capital

expenditures per year. Table 5 shows the proposed financial plan and the ending reserve balance for the study period. RDN recommends this plan because it best balances the future repair needs of the sewer system with customer impacts.

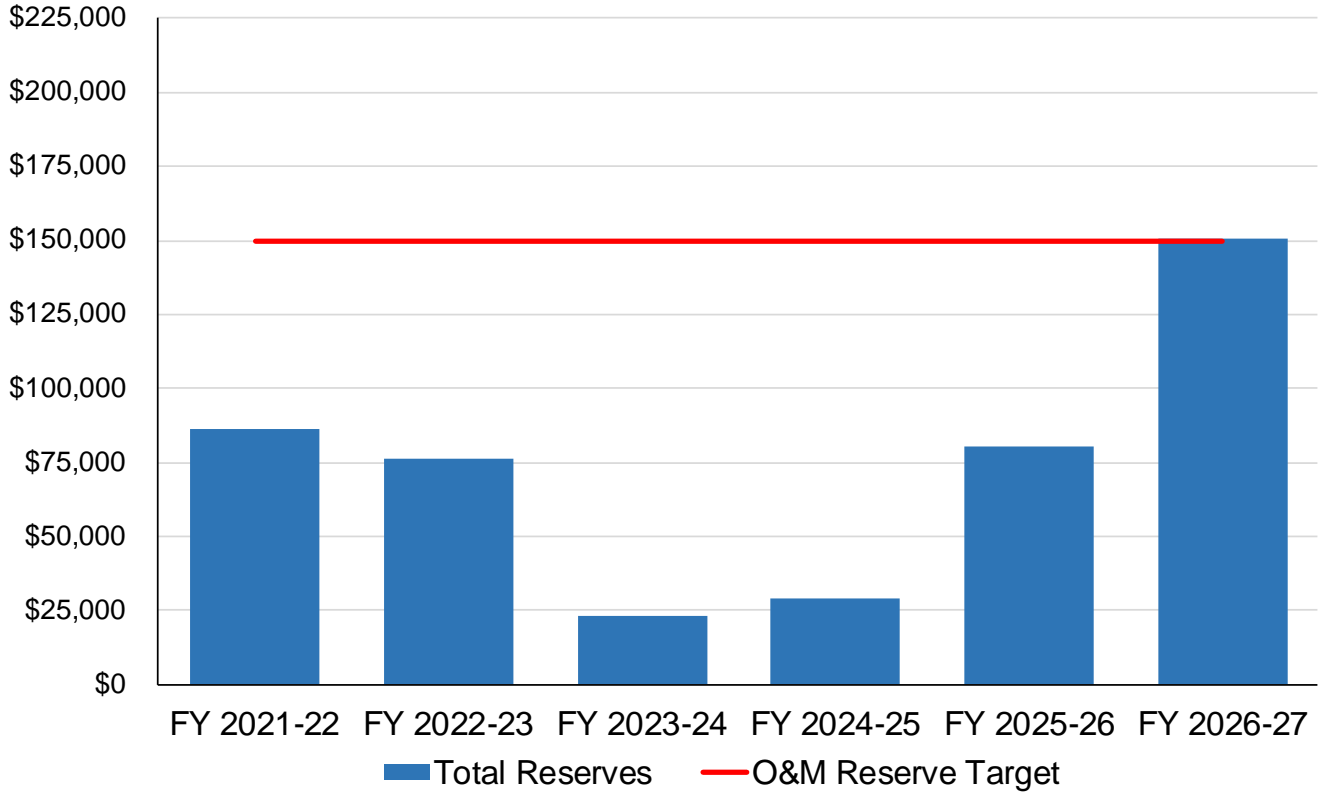
Table 5. Study Period Financial Plan, FY 2022-23 to FY 2026-27

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Test Year					
Revenue Adjustments					
Revenue Under Current Rates	\$333,793	\$333,793	\$333,793	\$333,793	\$333,793
Year 1 - 25 %	\$83,448	\$83,448	\$83,448	\$83,448	\$83,448
Year 2 - 20 %	\$0	\$83,448	\$83,448	\$83,448	\$83,448
Year 3 - 15 %	\$0	\$0	\$75,103	\$75,103	\$75,103
Year 4 - 10 %	\$0	\$0	\$0	\$57,579	\$57,579
Year 5 - 5.3 %	\$0	\$0	\$0	\$0	\$33,569
Total Adjustments	\$83,448	\$166,896	\$242,000	\$299,579	\$333,148
Other Revenue Sources					
Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-operating Revenues	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Total Other Revenue Sources	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Total Revenue	\$572,241	\$660,695	\$740,966	\$803,880	\$842,955
O&M Expenses	(\$480,491)	(\$611,784)	(\$629,580)	(\$646,100)	(\$663,071)
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital PAYGO	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Total Expense	(\$582,500)	(\$713,793)	(\$735,010)	(\$752,486)	(\$773,016)
Net Operating Cash Flow	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Beginning Balance	\$86,405	\$76,146	\$23,049	\$29,005	\$80,398
Ending Balance	\$76,146	\$23,049	\$29,005	\$80,398	\$150,337

Proposed Reserve Balances

Figure 6 shows the sewer fund balances under the proposed financial plan through the study period.

Figure 6. District Fund Balances under the Proposed Financial Plan



COST OF SERVICE

Methodology

A sewer system's COS analysis utilizes a three-step approach to allocate costs equitably among customers. These steps include 1) functionalization of cost and asset items, 2) cost classification, and 3) cost allocation to customers. The typical major functions included in a sewer study are collection, sewer treatment, customer accounts, and other general and administrative costs.

Cost Functionalization

The total test year O&M expenses, \$480,491, were functionalized into six categories based on the type of expense being accrued. **Table 6** shows the cost per function which will be used to allocate costs to the cost causative components.

Table 6. Test Year O&M Cost Allocation

O&M Cost Allocation	Total by Function
Sewer Collection	\$28,890
Pumping	\$27,314
Sewer Treatment	\$37,770
Customer Accounts	\$17,260
Billing	\$16,560
Administrative and General	\$369,257
Total Test Year O&M	\$480,491

Non-operating expenses were classified using total system asset values, as those are representative of the District's total investment in infrastructure. The percent of non-operating expenses for the test year will be allocated to functions and then to cost causative components based on the relative amount of investment in each function. **Table 7** shows the total functionalized assets into each category.

Table 7. Total Asset Cost Allocation

Asset Cost Allocation	Total by Function
Sewer Treatment	\$102,880
Collection and Disposal	\$164,518
Sewer General	\$285,737
Total Assets	\$553,135

COS Allocation

In order to equitably allocate costs to each customer class and fixture, the functionalized costs are further divided into standard cost causative components. Each cost causative component is based on individual impacts a customer has on driving overall costs. There were four cost causative components used to allocate the operating and non-operating expenses:

- **Volume** related costs - those costs which tend to vary with the total quantity of wastewater collected.
- Strength-related costs - those costs associated with the additional handling and treatment of high “strength” wastewater. The wastewater strength is typically measured in biochemical oxygen demand (**BOD**) and total suspended solids (**TSS**). Increased levels of BOD or TSS generally equate to increased wear and tear on the system.
- Other wastewater service-related costs - those costs are a function of the number of customers served. **Customer Service**-related costs typically include the costs of billing, collecting, and accounting.

Functionalized costs were allocated to each cost component based on input from the District and industry standard allocations. **Table 8** show the percent of each functionalized O&M category allocated to each cost component.

Table 8. Percent of Each O&M Function Allocated to Cost Components

O&M Cost Allocation	Volume	BOD	TSS	Sewer Service	Total Percentage
Sewer Collection	50%	25%	25%	0%	100%
Pumping	50%	25%	25%	0%	100%
Sewer Treatment	25%	38%	38%	0%	100%
Customer Accounts	0%	0%	0%	100%	100%
Administrative and General	34%	25%	25%	16%	100%

Sewer Collection and Pumping were allocated primarily to the volume of sewer flows; whereas, treatment costs were weighted more heavily towards sewer strength categories. The Customer Account function was allocated directly to the sewer service component. Administrative and General costs were allocated based on the average of the other components.

Figure 7 shows the resulting percentage of the total O&M costs allocated to each cost component.

Figure 7. Percent of O&M Costs by Cost Component

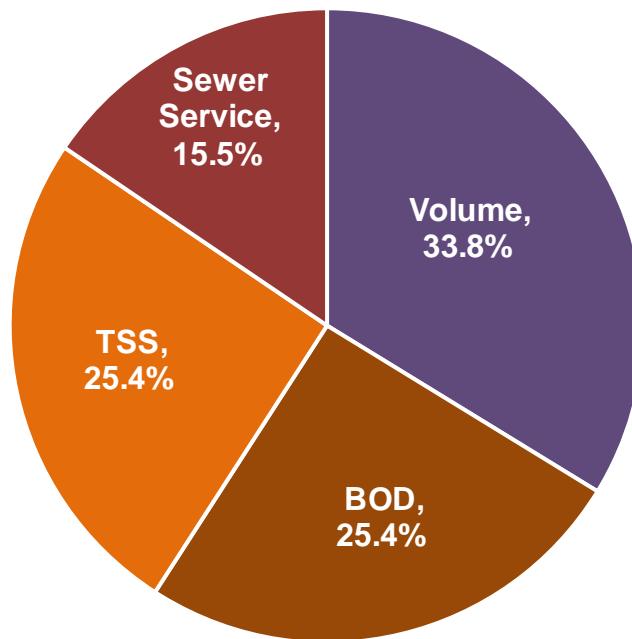


Table 9 show the percent of each functionalized O&M category allocated to each cost component.

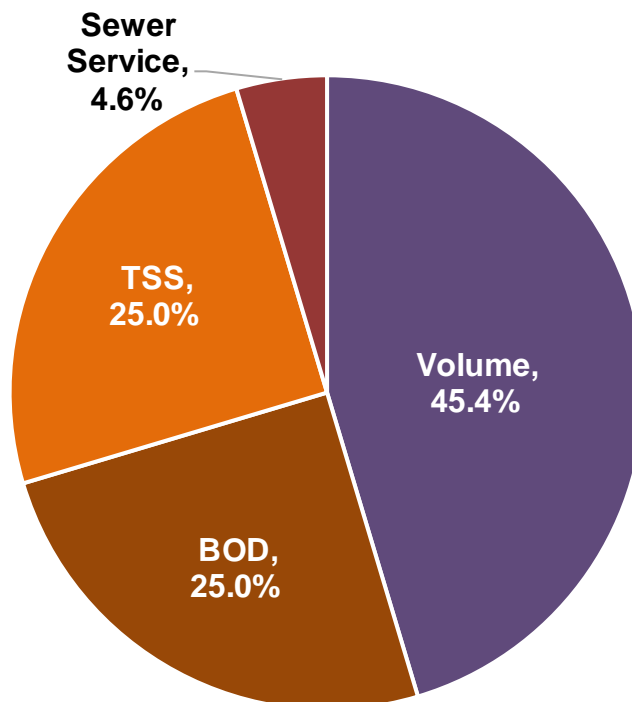
Table 9. Percent of Each Asset Function Allocated to Cost Components

Asset Cost Allocation	Volume	BOD	TSS	Sewer Service	Total Percentage
Sewer Treatment					
Structures	100%	0%	0%	0%	100%
Sewer Treatment Plant	25%	38%	38%	0%	100%
Collection and Disposal	50%	25%	25%	0%	100%
Sewer General	45%	25%	25%	5%	100%

Sewer Treatment was distributed among two subcategories, structures and treatment plant, which were allocated to the volume of sewer flows and treatment costs as appropriate. General costs were allocated based on the average of the other components.

Figure 8 shows the resulting percentage of the total O&M costs allocated to each cost component.

Figure 8. Percent of Asset Costs by Cost Component



The proposed cost allocation retains the current billing schema, with slight adjustments, so if additional costs are assigned, such as CIP expense, these percentages will shift slightly. The total test year costs allocated to each billing function are shown in **Table 10**.

Table 10. Total Cost Allocations by Cost Category

Cost Allocation Summary	Cost of Service	Volume	BOD	TSS	Sewer Service
O&M Expense	\$480,491	\$162,179	\$121,877	\$121,877	\$74,557
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$46,288	\$25,506	\$25,506	\$4,709
Total Revenue Requirements	\$582,500	\$208,467	\$147,384	\$147,384	\$79,266
% Distribution		35.8%	25.3%	25.3%	13.6%
Non-Rate Revenues Offset	(\$155,000)				
Total Revenue Requirements	\$427,500	\$152,995	\$108,166	\$108,166	\$58,174
Cash Reserve Adjustment	(\$10,259)				
Revenue Requirements for Rates	\$417,241	\$149,324	\$105,570	\$105,570	\$56,778

The Revenue Requirements for Rates outlined in **Table 10** are derived by taking the total test year O&M expense allocated to each cost category based on the percentages outlined in **Figure 7**, adding the total non-operating expense, in this case only capital expenses, allocated by the asset cost allocation shown in **Figure 8**, then subtracting the non-operating expenses and the cash reserve adjustment. Revenue Requirements for Rates by costs component are used to allocate costs to each customer class/fixture.

Units of Service

To allocate costs to each customer type, an analysis of the total strain that is put on the sewer system was necessary. The units of service used correspond to the cost causative components used in the COS Allocation section. Each customer type is assigned total units of service based on their general service requirements. A cost per unit of service is then determined based on the total units, which are allocated to each customer type based on their percentage of the total. The number of allocated units are then summed to determine the total cost responsibility for each customer. The unit of service analysis details the process used to determine each input.

Sewer Flow

In order to assign flow ratios to individual customer classes, standard flow characteristics were assigned based on State Water Resources Control Board standard flow designations in their Revenue Program Guidelines. **Table 11** shows the general flow characteristics by customer class used to perform the COS analysis.

Table 11. Flow Characteristics by Customer Class

Customer Class	Unit Size	Flow (gpd)
Single-Family Residential	1.0	150
Full-sized MFR Units	1.0	150
Commercial	1.0	100
Studios/Hotel Rooms	1.0	100
School/Church	1.0	10
Kitchen	1.0	50
Toilets	15.0	4

Total proportional flow for each customer class was determined by multiplying the unit flow by the unit size. This total was multiplied by the total number units currently billed in each customer class and days per year. **Table 12** shows the percentage of total flow contributions by customer class and total flow in hundred cubic feet (hcf) per year.

Table 12. Percent of Total Flow and Annual Flow by Customer Class

Customer Class	Annual Flow (hcf)	% of Flow
Single-Family Residential	22,032	59.4%
Full-sized MFR Units	13,541	36.5%
Commercial	195	0.5%
Studios/Hotel Rooms	878	2.4%
School/Church	128	0.3%
Kitchen	24	0.1%
Toilets	322	0.9%
Total	37,120	100%

Strength

Sewer strength ratios by customer class were also estimated in order to allocate costs between customer classes. **Table 13** shows the general strength (BOD/TSS) contributions by customer class and fixture used to perform the cost of service analysis.

Table 13. Strength Characteristics by Customer Class

Customer Class	BOD Strength (mg/L)	TSS Strength (mg/L)
Single-Family Residential	175	175
Full-sized MFR Units	175	175
Commercial	150	150
Studios/Hotel Rooms	175	175
School/Church	150	150
Kitchen	1082	209
Toilets	124	650

Total proportional strength for each customer class was determined by multiplying the total customer class flow by strength in milligrams per liter. This total was converted to pounds per year by customer class. **Table 14** shows the percentage of total strength contributions by customer class and the total pounds per year (LBS/year) contributed of BOD and TSS.

Table 14. Percent of Total Strength by Customer Class

Customer Class	Total Strength(LBS/year)	% of BOD	Total Strength(LBS/year)	% of TSS
Single-Family Residential	24,069	59.4%	24,069	58.0%
Full-sized MFR Units	14,793	36.5%	14,793	35.7%
Commercial	183	0.5%	183	0.4%
Studios/Hotel Rooms	960	2.4%	960	2.3%
School/Church	119	0.3%	119	0.3%
Kitchen	165	0.4%	32	0.1%
Toilets	249	0.6%	1,307	3.2%
Total	40,539	100%	41,463	100%

Service

Customer service costs typically include all costs associated with billing. Each customer receives one bill, so for the purpose of allocating customer service costs, the total costs are divided by the total number of annual bills, 1,986.

Unit Costs

Unit costs were determined by dividing the total costs allocated to each cost component by the number of service units. **Table 15** shows the total revenue requirements by cost category, divided by the number of units for each. The resulting unit cost is also shown. For each unit of flow (1 hcf) a unit cost of \$4.02 was determined, for each unit of contributed BOD (1

RATE SETTING

Recommendations

The District needs revenue increases to fund needed capital improvement projects and sustain operations. The financial plan and COS analysis provide the basis for a Proposition 218 compliant rate structure. The proposed revenue requirements include funding for both the District's reserves and Capital expenditures as well as sufficient funding for the daily operations of the District. If the District is able to secure additional funding sources, or if customer growth is higher than expected, resulting in increased revenues, the District Board can choose to not implement increases in any year.

Rate Design

To create the rates outlined in this study, the essential calculation is the revenue requirements, developed in the financial planning analysis, divided by the Cost of Service units. Each customer was assigned a percentage of the total Cost of Service based on their individual service requirements (Table 16). The rate calculation for each customer class is shown in Table 17. Customers who do not receive an individual bill because they are part of a larger billing aggregate, such as toilets or kitchens in commercial units, do not pay additional customer service costs. Additionally, second units in multi-family units do not require additional customer service costs because only one bill is assessed. The total bill of the church/school customer class is based on average attendance, so the \$4.09 in the Total Bill column represents the cost to provide service to one student/staff. The total monthly bill will be multiplied by the number of students/staff.

Table 17. Hilton Creek Community Services District Sewer Rate Calculation

Customer Class	Volume/Strength	Cost per Bill	Customer service	Cost per Bill	Total Bill
Residential (1st Unit)	\$212,591	\$117.71	\$55,920	\$28.59	\$146.30
Second MFR Unit	\$130,662	\$117.71	\$0	\$0.00	\$117.71
Commercial	\$1,727	\$35.97	\$686	\$28.59	\$64.56
Studios/Hotel Rooms	\$8,475	\$78.48	\$0	\$0.00	\$78.48
School/Church	\$1,128	\$3.55	\$172	\$0.54	\$4.09
Kitchen	\$608	\$101.40	\$0	\$0.00	\$101.40
Toilets	\$5,272	\$79.88	\$0	\$0.00	\$79.88

Table 18 shows the proposed rate schedule through the study period under the proposed revenue adjustments.

Table 18. Proposed Rates FY 2022-23 to FY 2026-27

Proposed Rates	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
SFR/MFR 1st. Unit	\$146.30	\$175.56	\$201.90	\$222.09	\$233.86
MFR 2nd Unit+	\$117.71	\$141.26	\$162.44	\$178.69	\$188.16
Commercial	\$64.56	\$77.47	\$89.09	\$98.00	\$103.19
Studios/Hotel Rooms	\$78.48	\$94.17	\$108.30	\$119.13	\$125.44
School/Church	\$4.09	\$4.90	\$5.64	\$6.20	\$6.53
Kitchen	\$101.40	\$121.68	\$139.93	\$153.92	\$162.08
Toilets	\$79.88	\$95.86	\$110.24	\$121.26	\$127.69

CONCLUSION

Recommendations:

- The District should adjust revenues by 25.0 percent in the first year, followed by 20.0 percent, 15.0 percent, 10.0 percent, and 5.3 percent in the following years
- The District should build \$150,000 in operating reserves by making annual contributions from revenue generated from rates
- The District should choose a financial plan which best achieves the District's goals while producing the least impact on customers
- The District should increase the equitability of the District's sewer rates by applying a detailed cost of service analysis which considers individual flow and strength characteristics
- The District should develop a long-term capital improvement plan that outlines yearly expenditures for a fixed period

Rate Impact:

Because of the differences in costs to provide service for each customer class, the impacts on each customer class will vary slightly. Additionally, some customer's bills are an aggregate of different types of customers, such as a commercial unit with extra toilets or kitchens or a multi-family unit which will be billed the regular residential rate for the first unit, and the reduced, customer service-less rate, for each additional unit. All single-family residential customers will see a 32.3 percent increase per bill in the first year of the study, or \$35.68. Among the 31 customers which are not identified as single-family residences, bill impacts will vary from -41.6 percent to 19.3 percent. The difference in bill impact increases the overall equitability of the proposed rates by aligning them with the actual costs to provide service for each customer class.

Financial Plan Under New Rates:

Table 19 shows the District's financial plan under the proposed rates. The ending balance of \$144,556 is achieved after the five-year study period. The proposed financial plan will allow the District to continue paying rising operating costs, hire qualified staff, accomplish needed capital improvement projects, and contribute to operating reserves, which will allow the District to thrive in the future.

Table 19. Financial Plan Under Proposed Rates, FY 2022-23 to FY 2026-27

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Revenue from Rates - Proposed	\$416,378	\$499,654	\$574,602	\$632,062	\$665,561
O&M Expenses	(\$480,491)	(\$611,784)	(\$629,580)	(\$646,100)	(\$663,071)
Net Operating Revenues	(\$64,113)	(\$112,130)	(\$54,978)	(\$14,038)	\$2,490
Non-operating Revenues	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Other Obligations	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Debt Service Principal	\$0	\$0	\$0	\$0	\$0
Debt Service Interest	\$0	\$0	\$0	\$0	\$0
Capital PAYGO	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Net Balance	(\$11,122)	(\$54,133)	\$4,765	\$50,083	\$68,559
Beginning Balance	\$86,405	\$75,283	\$21,149	\$25,914	\$75,997
Ending Balance	\$75,283	\$21,149	\$25,914	\$75,997	\$144,556

Hilton Creek Community Services District					
Sewer Funds Account Balances					
As Of					
January 31, 2023					
	Previous				1/31/2023
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	37,464.53	63,293.17	(46,138.95)	99.56	54,718.31
Sewer Fund Use Fees & Expenses Cancelled / Return/ Fin. Chg Other		45,608.11	(29,637.90)		
County Inv. Pool Transfer		-	-		
LAIF Transfers					
Capital Reserve Transfer		-			
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		3,785.06	(2,601.05)		
Juniper Drive Transfers		13,900.00	(13,900.00)	99.56	<i>Nov Adj</i>
Admin / Late Fees		-			
Capital Reserve	52,901.48	0.45	-	-	52,901.93
Connection & Availability Fees Transfers Interest		0.45			
LAIF	5,002.92	26.13	-	-	5,029.05
Checking Transfers Interest Other Other		26.13			
County Investment Pool	329,734.34	94,455.75	(1,177.48)	-	423,012.61
Checking Transfers LAIF Transfers Interest		1,548.41			9/30/2022
Unsec. Property Tax		176.40			12/31/2022
Secure Property Tax		89,276.32			12/31/2022
Other					
Unitary Property Tax		2,277.14			12/31/2022
Delinquent Accounts Collection		1,177.48	(1,177.48)		12/31/2022
Total**	425,103.27	157,775.50	(47,316.43)	99.56	535,661.90
					<i>** Balance Owed to Juniper Fund (2,839.53)</i>
					<i>Total with Juniper Drive Oweing 532,822.37</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
January 31, 2023**

	Previous	Credits	Debits	Adjustments	1/31/2023 Balance
Bank of America	111,111.17	7,511.29	(14,023.00)	-	104,599.46
Juniper Drive Fees Collected		7,511.29			
Juniper Drive Expenses			(14,023.00)		
LAIF	4,674.56	24.42	-	-	4,698.98
Interest		24.42			
Other					
County Investment Pool	311,460.71	1,337.25	-	-	312,797.96
Checking Transfers					
Interest		1,337.25			9/30/2022
Other					
Total**	427,246.44	8,872.96	(14,023.00)	-	422,096.40

** Balance Owed to Juniper Fund 2,839.53
Total with Balance Owing to Sewer Fund 424,935.93

Juniper Drive Wash					
Fwd	JD Fees Coll	JD Checks	Adjust	SF Paid	SF Owes JD
1,655.52	3,785.06	(2,601.05)			2,839.53

Funds collected / paid in Sewer Fund

**Prior Month Adjustment -*

NOTE: JUNIPER DRIVE WASH IS OUT OF BALANCE DUE TO AUDIT ADJUSTMENTS. CURRENTLY RECONCILING

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 January 11 through February 16, 2023

Type	Date	Num	Name	Memo	Amount
Jan 11 - 14, 23					
Jan 11 - 14, 23					
Week of Jan 15, 23					
Bill Pmt -...	01/17/2023		SCE Pump Station	2022 12 05 TO 2023 01 23	-853.36
Bill Pmt -...	01/18/2023		FRONTIER COMMUNICATIONS	12/22/2022 to 1/21/2022	-42.54
Liability C...	01/19/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/18/2023	-5,165.13
Bill Pmt -...	01/19/2023		Intuit	TRANSACTION FEES - ACH	-327.00
Bill Pmt -...	01/19/2023		VERIZON WIRELESS	District Cell Phones	-177.74
Paycheck	01/20/2023	DD12...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	01/20/2023	DD12...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Week of Jan 15, 23					-6,565.77
Week of Jan 22, 23					
Bill Pmt -...	01/23/2023		PERS 457 Contributions	PPE 1/20/2023	-84.61
Bill Pmt -...	01/23/2023		PERS Retirement	PPE 1/20/2023	-380.97
Bill Pmt -...	01/23/2023		SCE Plant	Plant 12/5/22 to 1/3/2023	-2,193.11
Bill Pmt -...	01/25/2023		Intuit	NEW ACHS- TRANSACTION FEES	-9.00
Check	01/26/2023	CCADJ	Intuit	Batch Fee ID=-49052798385	-10.00
Check	01/26/2023	CCADJ		Batch Fee ID=-49052802325	-10.00
Week of Jan 22, 23					-2,687.69
Week of Jan 29, 23					
Check	01/29/2023	CCADJ		Batch Fee ID=44017331205	-3.00
Bill Pmt -...	01/31/2023		PERS Health Insurance	FEBRUARY 2023	-2,460.37
Bill Pmt -...	01/31/2023		FRONTIER COMMUNICATIONS	1/22/2022 - 2/21/2023	-42.98
Bill Pmt -...	01/31/2023		VERIZON WIRELESS	District Cell Phones	-178.02
Bill Pmt -...	01/31/2023		Intuit	ACH TRANSACTION FEE	-3.00
Paycheck	02/01/2023	8404	Hatter, Jason T		-915.50
Liability C...	02/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/01/2023	-4,959.14
Paycheck	02/03/2023	DD12...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	02/03/2023	DD12...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Bill Pmt -...	02/03/2023		PERS 457 Contributions	PPE 2/3/2023	-84.61
Bill Pmt -...	02/03/2023		PERS Retirement	PPE 2/3/2023	-380.97
Week of Jan 29, 23					-9,027.59
Week of Feb 5, 23					
Liability C...	02/06/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/01/2023	-2,665.63
Liability C...	02/06/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1262881510	-254.18
Liability C...	02/06/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1262804510	-695.55
Liability C...	02/06/2023	E-pay	EFTPS	94-2834850 QB Tracking # -1262723510	-2,127.38
Paycheck	02/07/2023	DD12...	HAFNER, KEITH	Direct Deposit	0.00
Week of Feb 5, 23					-5,742.74
Feb 12 - 16, 23					
Bill Pmt -...	02/13/2023		MAMMOTH DISPOSAL	01/01/2023 to 01/31/2023	-207.66

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 January 11 through February 16, 2023

Type	Date	Num	Name	Memo	Amount
Bill Pmt -...	02/13/2023		SCE Plant	01/04/2023 to 02/01/2023 Plant	-2,441.54
Bill Pmt -...	02/13/2023		SCE Pump Station	01/04/2023 to 02/01/2023 Pump station	-928.76
Bill Pmt -...	02/13/2023	8415	CARMICHAEL BUSINESS TEC...	Annual Fee - Auditor Remote	-80.00
Bill Pmt -...	02/13/2023	8416	CYNTHIA ADAMSON_	REIMBURSEMENT - MEDICAL	-1,054.51
Bill Pmt -...	02/13/2023	8417	INFOSEND, INC	JANUARY 2023 Billing	-400.08
Bill Pmt -...	02/13/2023	8418	ROBERT W. JOHNSON, CPA		-500.00
Bill Pmt -...	02/13/2023	8419	UMPQUA BANK	JANUARY 2023	-1,903.35
Bill Pmt -...	02/13/2023	8422	W D Czeschin	Reimbursement - Plant Supplies	-289.97
Bill Pmt -...	02/13/2023	8421	BILLY CZESCHIN	JANUARY 2023 EQUIPMENT /SNOW ...	-11,277.50
Liability C...	02/15/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/13/2023	-944.99
Paycheck	02/16/2023	DD12...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	02/16/2023	DD12...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	02/16/2023	DD12...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	02/16/2023	8414	PRESTON, DEVIN M		-259.11
Paycheck	02/16/2023	DD12...	SHIPLEY, STEVE H	Direct Deposit	0.00
Feb 12 - 16, 23					-20,287.47
TOTAL					-44,311.26

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/15/23

As of January 31, 2023

Accrual Basis

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	54,718.31
12000 · 3 B of America-Capital Reserve	52,901.93
13000 · 4 Mono Co Treasury Inv. Pool	423,012.41
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	71.69
Total 14000 · 5 LAIF	5,029.05
Total Checking/Savings	535,661.70
Accounts Receivable	
Accounts receivable	
AVAILABILITY FEES	404.69
Non Customer	-291.54
SEWER USE FEES	
Finance Charge	578.79
SEWER USE FEES - Other	19,651.73
Total SEWER USE FEES	20,230.52
Accounts receivable - Other	-483.54
Total Accounts receivable	19,860.13
SEWER CONNECTION FEE	-221.24
Total Accounts Receivable	19,638.89
Other Current Assets	
Allowance for uncollectibles	-255.07
1499 · Undeposited Funds	-110.62
Total Other Current Assets	-365.69
Total Current Assets	554,934.90
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	-2,830,165.35
Total Other Assets	-2,830,165.35
TOTAL ASSETS	999,195.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-2,771.37
Total Accounts Payable	-2,771.37

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/15/23

As of January 31, 2023

Accrual Basis

	Jan 31, 23
Other Current Liabilities	
Accounts payable	3,425.47
17000 · Juniper Dr SZB Clearing Acct	2,304.10
2100 · Payroll Liabilities	
457 Employee Cont	3,250.00
457 Employer Contributions	253.83
B Retirement - EE Cont	10,067.79
Retirement - Employer	1,719.15
2100 · Payroll Liabilities - Other	-78.73
Total 2100 · Payroll Liabilities	15,212.04
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	21,097.66
Total Current Liabilities	18,326.29
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	27,747.00
Def outflows of resources-actua	-33,679.00
Deferred outflows-contributions	-7,176.00
Net Pension Liability	259,339.00
Total PENSION LIABILITIES	246,231.00
Total Long Term Liabilities	246,231.00
Total Liabilities	264,557.29
Equity	
Capital Improvement Reserve	44,223.06
1110 · Retained Earnings	663,480.38
Net Income	26,934.94
Total Equity	734,638.38
TOTAL LIABILITIES & EQUITY	999,195.67

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

January 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	01/01/2023	8400	Hatter, Jason T	January 2021 ...	10000 · 1 Bank o...	162	-SPLIT-		907.50
Bill Pmt -Check	01/01/2023		PERS Health Insura...	JANUARY 2023	10000 · 1 Bank o...		20000 · *Accou...		2,460.37
Transfer	01/01/2023			Funds Transfer	10000 · 1 Bank o...		13000 · 4 Mon...	1,177.68	
Liability Check	01/05/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		4,100.65
Liability Check	01/05/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		32.25
Liability Check	01/05/2023	E-pay	EFTPS	VOID: 94-283...	10000 · 1 Bank o...		-SPLIT-	0.00	
Liability Check	01/05/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		749.90
Liability Check	01/05/2023	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		2,072.64
Bill Pmt -Check	01/05/2023		MAMMOTH DISPO...		10000 · 1 Bank o...		20000 · *Accou...		197.77
Bill Pmt -Check	01/05/2023	8405	BABCOCK LABOR...	INVOICE CL2...	10000 · 1 Bank o...		20000 · *Accou...		121.27
Bill Pmt -Check	01/05/2023	8406	BILLY CZESCHIN	Equipment Us...	10000 · 1 Bank o...		20000 · *Accou...		3,512.50
Bill Pmt -Check	01/05/2023	8407	CARMICHAEL BUSI...	Set up compu...	10000 · 1 Bank o...		20000 · *Accou...		95.00
Bill Pmt -Check	01/05/2023	8408	Lorinda Beatty	MEDICAL RE...	10000 · 1 Bank o...		20000 · *Accou...		568.23
Bill Pmt -Check	01/05/2023	8409	MOUNTAIN MEAD...	MMH2011800...	10000 · 1 Bank o...		20000 · *Accou...		300.00
Bill Pmt -Check	01/05/2023	8413	Robert D Niehaus, I...	INVOICE 911...	10000 · 1 Bank o...		20000 · *Accou...		620.00
Bill Pmt -Check	01/05/2023	8411	BILLY CZESCHIN	Equipment Us...	10000 · 1 Bank o...		20000 · *Accou...		12,500.00
Paycheck	01/06/2023	DD1264	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	01/06/2023	DD1265	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	01/06/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		1,219.30
Bill Pmt -Check	01/06/2023		PERS Retirement	PPE 1/6/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Bill Pmt -Check	01/06/2023		PERS 457 Contributi...	PPE 1/6/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Paycheck	01/09/2023	DD1266	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	01/09/2023	DD1267	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	01/09/2023	DD1268	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	01/09/2023	8403	PRESTON, DEVIN M		10000 · 1 Bank o...	162	-SPLIT-		259.10
Paycheck	01/09/2023	DD1269	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Deposit	01/09/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	246.04	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	138.27	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	01/09/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	905.41	
Transfer	01/09/2023			Funds Transfer	10000 · 1 Bank o...		17000 · Junipe...	13,900.00	
Bill Pmt -Check	01/09/2023		Bank of America	SCAN CHEC...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Paycheck	01/10/2023	8402	HAFNER, KEITH		10000 · 1 Bank o...	162	-SPLIT-		2,658.46
Check	01/10/2023	8410	VOID		10000 · 1 Bank o...		8010 · Other E...	0.00	
Bill Pmt -Check	01/10/2023	8412	UMPQUA BANK	December 2022	10000 · 1 Bank o...		20000 · *Accou...		889.06
Deposit	01/17/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	15,873.97	
Bill Pmt -Check	01/17/2023		SCE Pump Station	2022 12 05 T...	10000 · 1 Bank o...		20000 · *Accou...		853.36
Bill Pmt -Check	01/18/2023		FRONTIER COMM...	12/22/2022 to...	10000 · 1 Bank o...		20000 · *Accou...		42.54
Liability Check	01/19/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		5,165.13
Deposit	01/19/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/19/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/19/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	01/19/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	95.69	
Deposit	01/19/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	542.04	
Bill Pmt -Check	01/19/2023		Intuit	TRANSACTION...	10000 · 1 Bank o...		20000 · *Accou...		327.00
Bill Pmt -Check	01/19/2023		VERIZON WIRELESS	District Cell P...	10000 · 1 Bank o...		20000 · *Accou...		177.74

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

January 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	01/20/2023	DD1270	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	01/20/2023	DD1271	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Deposit	01/23/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	113.05	
Bill Pmt -Check	01/23/2023		PERS 457 Contributi...	PPE 1/20/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	01/23/2023		PERS Retirement	PPE 1/20/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Bill Pmt -Check	01/23/2023		SCE Plant	Plant 12/5/22 ...	10000 · 1 Bank o...		20000 · *Accou...		2,193.11
Deposit	01/23/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/24/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	439.36	
Deposit	01/24/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	738.12	
Deposit	01/24/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	165.93	
Deposit	01/24/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Deposit	01/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	01/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	342.92	
Deposit	01/25/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	5,420.38	
Deposit	01/25/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	4,503.81	
Bill Pmt -Check	01/25/2023		Intuit	NEW ACHS- ...	10000 · 1 Bank o...		20000 · *Accou...		9.00
Deposit	01/25/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	01/25/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Check	01/26/2023	CCADJ	Intuit	Batch Fee ID...	10000 · 1 Bank o...		6550A · Bank ...		10.00
Check	01/26/2023	CCADJ		Batch Fee ID...	10000 · 1 Bank o...		6550A · Bank ...		10.00
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	5,079.87	
Deposit	01/27/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.63	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	884.95	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	896.02	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	342.92	
Deposit	01/27/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,659.82	
Deposit	01/27/2023			UMPQUA AN...	10000 · 1 Bank o...		Non Customer	291.54	
General Journal	01/27/2023	LB 20...	SCHOTT / REEDY	REJECTED P...	10000 · 1 Bank o...	162	1499 · Undepo...		342.92
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	453.54	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	0.00	
Deposit	01/27/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	0.00	
General Journal	01/27/2023	LB 20...	HERNANDEZ, KARLA	REJECTED P...	10000 · 1 Bank o...	162	1499 · Undepo...		110.62
Deposit	01/29/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/29/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	01/29/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	232.30	
Check	01/29/2023	CCADJ		Batch Fee ID...	10000 · 1 Bank o...		6550A · Bank ...		3.00
Deposit	01/31/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,454.00	
Deposit	01/31/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,986.74	
Deposit	01/31/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	331.86	
Deposit	01/31/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	845.82	
Deposit	01/31/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Bill Pmt -Check	01/31/2023		PERS Health Insura...	FEBRUARY 2...	10000 · 1 Bank o...		20000 · *Accou...		2,460.37
Bill Pmt -Check	01/31/2023		FRONTIER COMM...	1/22/2022 - 2/...	10000 · 1 Bank o...		20000 · *Accou...		42.98
Bill Pmt -Check	01/31/2023		VERIZON WIRELESS	District Cell P...	10000 · 1 Bank o...		20000 · *Accou...		178.02

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02/13/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
All Sewer Fund Transaction Detail Report
January 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Bill Pmt -Check	01/31/2023		Intuit	ACH TRANS...	10000 - 1 Bank o...		20000 - *Accou...		3.00
TOTAL								<u>63,293.17</u>	<u>46,138.95</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

January 2023

Type	Date	Name	Memo	Class	Debit	Credit
Bill	01/04/2023	PERS Health Insura...	10% Health Ins	164	215.37	
Bill	01/04/2023	PERS Health Insura...	10% Health Ins	164	30.67	
General Journal	01/06/2023		10% GROSS ...	164	242.56	
General Journal	01/06/2023		10% GROSS ...	164	48.48	
General Journal	01/06/2023		10% GROSS ...	164	75.80	
General Journal	01/06/2023		10% GROSS ...	164	15.15	
Bill	01/06/2023	PERS Retirement	10% ER CON...	164	21.12	
General Journal	01/06/2023		10% GROSS ...	164	146.30	
General Journal	01/06/2023		10% GROSS ...	164	8.46	
Bill	01/06/2023	PERS 457 Contributi...	10%	164	8.46	
General Journal	01/09/2023		Total 10% CA...	164	38.33	
General Journal	01/09/2023		Total 10% IC ...	164	28.33	
General Journal	01/09/2023		Total 10% W...	164	38.33	
General Journal	01/09/2023		Total 10% GH...	164	28.33	
General Journal	01/09/2023		Total 10% SS...	164	28.33	
Deposit	01/09/2023	JUNIPER DRIVE FE...	J6014012 PE...	164		246.04
Transfer	01/09/2023		Funds Transfer			13,900.00
Bill	01/10/2023	Lorinda Beatty	10% JD	164	56.82	
Bill	01/10/2023	BILLY CZESCHIN	December 20...	164	2,662.50	
Bill	01/10/2023	BILLY CZESCHIN	FY 2022/2023...	164	6,750.00	
Bill	01/10/2023	BILLY CZESCHIN	FY 2022/2023...	164	4,500.00	
Bill	01/10/2023	UMPQUA BANK	10% Office Ex...	164	34.80	
Bill	01/10/2023	UMPQUA BANK	10% Fuel	164	29.25	
Bill	01/20/2023	PERS Retirement	10% ER CON...	164	21.12	
Bill	01/20/2023	PERS 457 Contributi...	10%	164	8.46	
General Journal	01/20/2023		10% GROSS ...	164	242.56	
General Journal	01/20/2023		10% GROSS ...	164	48.48	
General Journal	01/20/2023		10% GROSS ...	164	1,000.51	
General Journal	01/20/2023		10% GROSS ...	164	146.30	
General Journal	01/20/2023		10% GROSS ...	164	8.46	
Bill	01/23/2023	VERIZON WIRELESS	10%	164	17.77	
Deposit	01/24/2023	JUNIPER DRIVE FE...	J6019006 MC...	164		738.12
Deposit	01/24/2023	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6017022 BL...	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6013002	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6016004	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6012002	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6012001	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6016005	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6013006	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6017005	164		85.10
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6017004	164		196.84
Deposit	01/27/2023	JUNIPER DRIVE FE...	J6020010-001	164		196.84
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6020017 DA...	164		196.84
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6020016-001...	164		85.10
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6020003 FO...	164		196.84
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6020006 FO...	164		85.10
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6017027 LK...	164		196.84

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02/13/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
Deposit	01/31/2023	JUNIPER DRIVE FE...	J6017026 LK...	164		85.10
TOTAL					<u>16,501.05</u>	<u>17,685.06</u>

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

02/14/23

Balance Sheet

Accrual Basis

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	104,599.46
102 - LAIF	4,698.98
Mono County Treasury Inv. Pool	312,797.96
Total Checking/Savings	<u>422,096.40</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	688.84
122 - MAINTENANCE FEES	5,603.60
Total 120 - ACCOUNTS RECEIVABLE	<u>6,292.44</u>
Total Accounts Receivable	6,292.44
Other Current Assets	
JDSZB Wash Account	2,826.60
Total Other Current Assets	<u>2,826.60</u>
Total Current Assets	<u>431,215.44</u>
TOTAL ASSETS	<u>431,215.44</u>
LIABILITIES & EQUITY	
Equity	
32000 · 304 - Retained Earnings	413,350.63
Net Income	17,864.81
Total Equity	<u>431,215.44</u>
TOTAL LIABILITIES & EQUITY	<u>431,215.44</u>

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02/14/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Transactions By Month

January 2023

Type	Date	Memo	Account	Clr	Split	Debit	Credit
Jan 23							
General Journal	01/09/2023		101 - Checking - B o...	X	JDSZB Wash ...		13,900.00
Deposit	01/17/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	6,953.04	
Deposit	01/27/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	558.25	
Check	01/30/2023	ACH Fee Pro...	101 - Checking - B o...	X	64900 · 507 - ...		123.00
Jan 23						7,511.29	14,023.00

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

January 2023

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jan 23									
General Journal	01/04/2023	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		215.37
General Journal	01/04/2023	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		30.67
General Journal	01/06/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	01/06/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	01/06/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		75.80
General Journal	01/06/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		15.15
General Journal	01/06/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	01/06/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	01/06/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	01/06/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	01/09/2023	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		38.33
General Journal	01/09/2023	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	01/09/2023	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		38.33
General Journal	01/09/2023	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	01/09/2023	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
Deposit	01/09/2023			Deposit	JDSZB Wash Account		-SPLIT-	246.04	
General Journal	01/09/2023	LB FY...	Transfer to Sewer ...		JDSZB Wash Account		101 - Checking...	13,900.00	
General Journal	01/10/2023	LB FY...		10% Medical ...	JDSZB Wash Account		504 C EE Med ...		56.82
General Journal	01/10/2023	LB FY...		December 20...	JDSZB Wash Account		512 - SNOW R...		2,662.50
General Journal	01/10/2023	LB FY...		FY 2022/2023...	JDSZB Wash Account		512 - SNOW R...		6,750.00
General Journal	01/10/2023	LB FY...		FY 2022/2023...	JDSZB Wash Account		512 - SNOW R...		4,500.00
General Journal	01/10/2023	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		29.25
General Journal	01/10/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		34.80
General Journal	01/20/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	01/20/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	01/20/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	01/20/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	01/20/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		1,000.51
General Journal	01/20/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	01/20/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	01/20/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	01/23/2023	LB FY...		Telephone	JDSZB Wash Account		68100 · 515 - T...		17.77
Deposit	01/24/2023			Deposit	JDSZB Wash Account		12000 · Undep...	738.12	
Deposit	01/27/2023			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
Deposit	01/27/2023			Deposit	JDSZB Wash Account		-SPLIT-	1,659.82	
Deposit	01/31/2023			Deposit	JDSZB Wash Account		-SPLIT-	845.82	
Deposit	01/31/2023			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
Jan 23								17,685.06	16,501.05

HCCSD Mono County Investment Pool

Profit & Loss

02/01/23

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	2,885.66
Total Interest	<u>2,885.66</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	104,884.55
Expense	
Delinquent Account Payment Txf	1,177.48
Transfer	
Operations Transfer- General	40,000.00
Pension Transfer	21,998.00
Total Transfer	<u>61,998.00</u>
Total Expense	<u>63,175.48</u>
Net Ordinary Income	<u>41,709.07</u>
Net Income	<u><u>41,709.07</u></u>

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2022 through January 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	
Sep 22					10,639.99	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	
Dec 22					92,907.34	20,000.00
Jan 23						
Transfer	01/01/2023		Funds Transfer	10000 · 1 Bank...		1,177.68
Jan 23					0.00	1,177.68
TOTAL					103,547.33	63,321.63

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02/14/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	09/30/2022			FY 2022 2023...	Mono County Treas...		601- Interest In...	1,337.25	
TOTAL								1,337.25	0.00

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02/13/23

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	
TOTAL						52.42	0.00

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02/14/23

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	
Jul '22 - Jun 23						48.97	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

January 2023

02/17/23

Accrual Basis

	Jan 23
Ordinary Income/Expense	
Income	
4010 · Fees	
Returned /Rejected Payments	10.00
Use Fees	59,937.40
4010 · Fees - Other	148.23
Total 4010 · Fees	60,095.63
4030 · Reimbursed Expenses	60.00
Total Income	60,155.63
Gross Profit	60,155.63
Expense	
Professional Fees	
Sewer Use Rate Study	620.00
Total Professional Fees	620.00
6003 · Depreciation Expense	7,500.00
6100 · Employee Benefits	
A Medical Reimb - Board	0.00
A Medical Reimb - Employee	511.41
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	
A Retirement - ER Contribution	0.00
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	321.52
Total E 457 Employer Cont	321.52
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	4,744.26
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	630.00
6203 · Gross Payroll OIT/Maint Tech	
Additional Duties - OIT	1,113.53
Overtime 1.5 OIT Tech	9.09
Weekly Standby Stipend - OIT	418.75
6203 · Gross Payroll OIT/Maint Tech - Other	4,511.68
Total 6203 · Gross Payroll OIT/Maint Tech	6,053.05
6204 · Gross Payroll - Chief Plant Op	
Weekly Standby Stipend - CPO	0.00
6204 · Gross Payroll - Chief Plant Op - Other	3,237.50
Total 6204 · Gross Payroll - Chief Plant Op	3,237.50

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

January 2023

02/17/23

Accrual Basis

	Jan 23
6205 · Gross Payroll - Per Diem	1,000.00
6206 · Gross Payroll-Secretary	2,633.40
6210 · Payroll Taxes	1,119.14
Total 6200 · Payroll Expenses	14,673.09
6500 · Operations Administration	
6557 · Telephone	
6557C · Telephone - Fire Alarm	42.54
6557 · Telephone - Other	159.97
Total 6557 · Telephone	202.51
Total 6500 · Operations Administration	202.51
6550 · Office Expenses	
6550A · Bank Service Charges	377.00
6550C · Website / Advert./ Pub Notice	187.20
6550E · Postage/Shipping - Lab Testing	75.40
6550G · Office Communication- Not Phone	36.00
6550J · Office General / Misc	89.99
Total 6550 · Office Expenses	765.59
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	263.20
Total 6601 · A Automobile Expense	263.20
6603 · Lab Testing	128.27
6604 · Plant - General / Misc	271.61
6605 · Tools & Equipment - Non Capital	92.38
6611 · U Utilities	
6611 A · Water	300.00
6611 B · SCE - Plant	2,193.11
6611 C · SCE - Pump Station	853.36
Total 6611 · U Utilities	3,346.47
Total 6600 · Repairs & Maintenance	4,101.93
6615 · Equipment Rental	
Equip. Use - Avail/Standby Fee	750.00
Equip. Use - Guaranteed Hours	500.00
6615 A · Equipment Use - Plant Projects	850.00
Total 6615 · Equipment Rental	2,100.00
Total Expense	34,707.38
Net Ordinary Income	25,448.25
Other Income/Expense	
Other Income	
Interest Income	26.58
Total Other Income	26.58
Other Expense	
8010 · Other Expenses	0.00
Total Other Expense	0.00
Net Other Income	26.58
Net Income	25,474.83

HILTON CREEK COMMUNITY SERVICES District
Proposed Preliminary Budget FY 2022 2023
January 31, 2023

REVENUE	SEWER Budget	December 0.5000	January 0.5833	Year To Date	Over (Under)	% used of Budget	Goal 0.5833	Over
General Operating Revenue:								
Property Taxes Transferred to Operations	155,000.00	20,000.00		40,000.00	(115,000.00)	26%	-33%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees Collected	340,000.00	21,199.64	31,708.11	216,069.48	(123,930.52)	64%	5% OVER	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00		26.58	52.87	52.87			
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			743.25	743.25			
<i>Carry Over Rate Study Funds FY 2021-2023</i>	<i>16,827.44</i>							
TOTAL REVENUES	511,827.44	41,199.64	31,734.69	256,865.60	(238,877.65)	0.89	(0.27)	-
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee	500.00			-	(500.00)	0%	-58%	
***Mono Invest. Pool Wash - Delinquent Accts.	0.00			-	(0.00)	0%	-58%	
***Depreciation Expense (Book Entry Only)	90,000.00	7,500.00	7,500.00	52,500.00	(37,500.00)	58%	0%	
SUBTOTAL	90,500.00	7,500.00	7,500.00	52,500.00	(38,000.00)	0.58	(1.17)	-

	SEWER Budget	December	January	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	10,109.05	1,440.07		3,101.88	(7,007.17)	31%	-28%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-58%
Medical Reimbursement - OIT	3,600.00			364.50			
Medical Reimbursement - Secretary	3,641.76	810.48	511.41	1,738.79			
Health Insurance (1) General Manager	22,000.00				(22,000.00)	0%	-58%
Health Insurance (1) Base Rate OIT	22,000.00	1,646.30	1,938.30	11,814.78	(10,185.22)	54%	-5%
Health Insurance - Retired (2)	3,700.00	271.85	276.03	1,906.24	(1,793.76)	52%	-7%
Retirement Benefits - Employer Contributions GM	7,300.00			-	(7,300.00)	0%	-58%
Retirement Benefits - Employer Contributions OIT	6,000.00	577.57	380.12	2,840.17	(3,159.83)	47%	-11%
*** Retirement Benefits - Employee Contributions GM	7,000.00			-			
***Retirement Benefits - Employee Contributions OIT	4,600.00	516.02	339.58	2,536.40			
***457 - Employee Contributions	0.00			-	(0.00)	0%	-58%
457 Employer Contributions GM	2,200.00			-	(2,200.00)	0%	-58%
457 Employer Contributions OIT	2,200.00	228.45	321.52	1,396.20	(803.80)	63%	5%
Add Compensation - Directors	11,000.00	825.00	825.00	5,775.15	(5,224.85)	53%	-6%
Add Compensation - Secretary	2,200.00	152.30	152.30	1,142.38	(1,057.62)	52%	-6%
SUBTOTAL	109,350.81	6,468.04	4,744.26	32,616.49	(62,532.25)	3.51	(3.49) -
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	9,000.00	990.00	630.00	3,150.00	(5,850.00)	35%	-23%
General Manager Salary	96,740.00			-	(96,740.00)	0%	-58%
OIT	64,800.00	6,480.22	6,053.05	48,562.00	(16,238.00)	75%	17% OVER
Chief Plant Operator - Part Time	30,000.00	2,625.00	3,237.50	23,625.00	(6,375.00)	79%	20% OVER
Perdiem	25,000.00	1,000.00	1,000.00	7,085.00	(17,915.00)	28%	-30%
Secretarial Gross Salary Part Time	40,500.00	2,633.40	2,633.40	21,754.35	(18,745.65)	54%	-5%
Payroll Taxes	25,680.00	814.07	1,119.14	6,446.28	(19,233.72)	25%	-33%
SUBTOTAL	291,720.00	14,542.69	14,673.09	110,622.63	(181,097.37)	2.96	(1.12) -

	SEWER Budget	December	January	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	8,400.00			7,553.49	(846.51)	90%	32%
Worker's Comp Insurance	6,300.00			7,509.75	1,209.75	119%	61%
PERS Unfunded Liability	23,000.00			19,798.20	(3,201.80)	86%	28%
Accounting	8,500.00			-	(8,500.00)	0%	-58%
Rate Study (Carry - Over FY 2021-2022)	16,827.54	3,530.00	620.00	7,715.00	(9,112.54)	46%	-12%
Dues & Subscriptions	2,889.00			3,033.20	144.20	105%	47% OVER
Travel -Non Litigation	963.00			-	(963.00)	0%	-58%
License and Fees	30,000.00	28,185.00		28,185.00	(1,815.00)	94%	36% OVER
Educational Expenses	9,000.00			-	(9,000.00)	0%	-58%
Telephone	2,800.00	202.58	202.51	1,270.60	(1,529.40)	45%	-13%
Office Expenses	8,667.00	857.61	765.59	5,430.36	(3,236.64)	63%	4% OVER
Contingency	14,671.92			135.00	(14,536.92)	1%	-57%
SUBTOTAL	132,018.46	32,775.19	1,588.10	80,630.60	(51,387.86)	6.49	(0.51) -
REPAIRS & MAINTENANCE							
Auto Expenses	5,000.00	581.15	263.20	2,148.81	(2,851.19)	43%	-15%
Contract Services	5,000.00			-	(5,000.00)	0%	-58%
Lab Testing	6,420.00	1,398.29	128.27	3,556.10	(2,863.90)	55%	-3%
Plant - General Repairs & Maintenance	15,000.00	197.77	271.61	1,610.11	(13,389.89)	11%	-48%
Tools & Equipment - Non Capital	20,000.00	183.66	92.38	1,267.82	(18,732.18)	6%	-52%
SCADA	15,000.00			-	(15,000.00)	0%	-58%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-58%
Plant - Sludge Removal	11,000.00	381.25		1,079.81	(9,920.19)	10%	-49%
Sewer Lines - General Maintenance	25,000.00	469.10		12,209.10	(12,790.90)	49%	-9%
Supplies	900.00	196.95		196.95	(703.05)	22%	-36%
Water	780.00		300.00	495.00	(285.00)	63%	5% OVER
SCE - Plant	18,190.00	2,193.01	2,193.11	13,318.89	(4,871.11)	73%	15% OVER
SCE - Pump Station	7,490.00	711.44	853.36	4,502.54	(2,987.46)	60%	2% OVER
Snow Removal (10%)	2,500.00			1,250.00	(1,250.00)	50%	-8%
Heavy Equipment - Snow Removal Plant	5,000.00	162.50	850.00		(5,000.00)	0%	-58%
Heavy Equipment - Non-snow Removal	5,000.00		1,250.00	1,250.00	(3,750.00)	25%	-33%
Repairs & Maintenance Contingency	318.05	48.94			(318.05)	0%	-58%
SUBTOTAL	147,948.05	6,524.06	6,201.93	42,885.13	(105,062.92)	29%	-29%
Debt - So Cal Ren - In Capital							
SUBTOTAL ALL EXPENSES	771,537.32	67,809.98	34,707.38	319,254.85	(438,080.40)	41%	-17%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	101,600.00	8,016.02	7,839.58	55,036.40	(46,563.60)	54%	-4%
**** Vacant GM Position	130,040.00	-	-	-	(130,040.00)	0%	-58%
*****10% Juniper Drive Cost Sharing	28,069.78			-	(28,069.78)	0%	-58%
TOTAL ADJUSTED EXPENSES	511,827.54	59,793.96	26,867.80	265,279.89	(233,407.02)	52%	-7%
Year to Date Available Revenue				256,865.60			
Year to Date Expenses				265,279.89			
Net Available Revenue				(8,414.29)			

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

January 2023

02/17/23

Accrual Basis

	Jan 23
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	14,640.16
Total 400 - REVENUE	14,640.16
Total Income	14,640.16
Gross Profit	14,640.16
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	42.24
504-AA-457 Employer Contributio	16.92
504-B - Health Insurance	246.04
504 C EE Med Reimb	56.82
Total 504 - Employee Benefits	362.02
512 - SNOW REMOVAL	13,912.50
64900 · 507 - Office Expense	157.80
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	292.60
508 D - 10% Director Gross	161.65
Additional Compensation	16.92
Gross Salary - OIT/Maint Tech	582.08
OIT OVERTIME	1,091.46
Total 66000 · 508 - Payroll Expenses	2,144.71
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	29.25
Total 67200 · 511 - Repairs and Maintenance	29.25
68100 · 515 - Telephone Expense	17.77
Total 500- OPERATING EXPENSES	16,624.05
Total Expense	16,624.05
Net Ordinary Income	-1,983.89
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	24.42
Total 600 - OTHER INCOME	24.42
Total Other Income	24.42
Net Other Income	24.42
Net Income	-1,959.47

**JUNIPER DRIVE
PROPOSED BUDGET FISCAL YEAR 2022/2023
January 31, 2023**

REVENUE	BUDGET	December	January	2022/2023	Over (Under)	%	Goal %
		Month 6	Month 7	Year to Date	{+ or -}	Rec	0.58333
Road Maintenance Revenue:							
Maintenance Fees Collected	50,000.00	1,636.34	7,511.29	34,518.93	(15,481.07)	69%	11% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	2,567.72	3,785.06	19,614.43	(15,385.57)	56%	-2%
Combined Maintenance Fees Collected	85,000.00	4,204.06	11,296.35	54,133.36	(30,866.64)	64%	5% OVER
Interest - LAIF	15.00			24.55	9.55	164%	105% OVER
Interest - County Investment Pool	3,300.00			-	(3,300.00)	0%	-58%
Transfer From Reserves	0.00			-	(0.00)	0%	-58%
Late Fees	0.00			-	(0.00)	0%	-58%
TOTAL REVENUES	173,315.00	4,204.06	11,296.35	54,157.91	(65,023.73)	31%	31% OVER
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	50.00			-	(50.00)	0%	-58%
SUBTOTAL	50.00	-	-	-	(50.00)	0%	0%
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,010.91	160.01		344.65	(666.26)	34%	-24%
Medical Reimbursement - Employee	180.00	90.05	56.82	233.69	53.69	130%	71% OVER
Health Insurance - Base	2,200.00	182.92	215.37	1,312.75	(887.25)	60%	1% OVER
Health Insurance - Retired	370.00	30.21	30.67	211.83	(158.17)	57%	-1%
Retirement Benefits - Employer Contributions	600.00	64.17	42.24	315.54	(284.46)	53%	-6%
457 Employer Contributions	220.00	25.38	16.92	126.92	(93.08)	58%	-1%
Sec Additional Compensation	220.00	16.92	16.92	126.92	(93.08)	58%	-1%
SUBTOTAL:	4,800.91	569.66	378.94	2,672.30	(2,128.61)	56%	-3%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	900.00	201.65	161.65	1,043.27	143.27	116%	58% OVER
Manager Gross Salary	0.00			-	(0.00)	0%	-58%
OIT Gross Salary	6,480.00	1,342.69	1,673.54	5,938.06	(541.94)	92%	33% OVER
Secretarial Gross Salary	4,050.00	292.60	292.60	2,152.15	(1,897.85)	53%	-5%
SUBTOTAL	11,430.00	1,836.94	2,127.79	9,133.48	(2,296.52)	80%	80% OVER
OPERATIONS							
Liability Insurance	840.00			839.28	(0.72)	100%	42% OVER
Worker's Comp Insurance	630.00			834.42	204.42	132%	74% OVER
PERS Unfunded Liability	2,300.00			2,199.80	(100.20)	96%	37% OVER
Accounting	850.00			-	(850.00)	0%	-58%
Dues & Subscriptions	288.90			80.80	(208.10)	28%	-30%
Travel -Non Litigation	96.30			-	(96.30)	0%	-58%
License and Fees	0.00			-	(0.00)	0%	-58%
Office Expenses	8,667.00	81.87	157.80	882.14	(7,784.86)	10%	-48%
Educational Expenses	900.00			-	(900.00)	0%	-58%
Telephone	280.00	17.78	17.77	133.40	(146.60)	48%	-11%
Contingency	21,117.99			15.00	(21,102.99)	0%	-58%
SUBTOTAL	35,970.19	99.65	175.57	4,984.84	(30,985.35)	14%	-44%
REPAIRS & MAINTENANCE							
Auto Expenses	500.00	64.57	29.25	278.75	(221.25)	56%	-3%
Contract Services	500.00			-	(500.00)	0%	-58%
Snow Removal Contract	22,500.00		11,250.00	11,250.00	(11,250.00)	50%	-8%
Snow Removal Beyond Contract	10,000.00	(162.50)	2,662.50	13,750.00	3,750.00	138%	79% OVER
Supplies	0.00	21.83		21.83	21.83	#####	##### OVER
Repairs & Maintenance	50,000.00			-	(50,000.00)	0%	-58%
Transfer to Juniper Drive Investment Account	45,000.00			-	(45,000.00)	0%	-58%
SUBTOTAL:	128,500.00	(76.10)	13,941.75	25,300.58	(103,199.42)	20%	20% OVER
Debt Service:							
TOTAL EXPENSES	180,751.10	2,430.15	16,624.05	42,091.20	(138,659.90)	23%	23% OVER
Year to Date Available Revenue				54,157.91			
Year to Date Expenses				42,091.20			
Net Available Revenue				12,066.71			

5:15 PM

02/13/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
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	
TOTAL					3.11	0.00

HILTON CREEK COMMUNITY SERVICES District
Rate Study Budget Carry-Over - FY 2021-2022
January 31, 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

SUBTOTAL	24,542.44
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Remaining Balance	6,957.56
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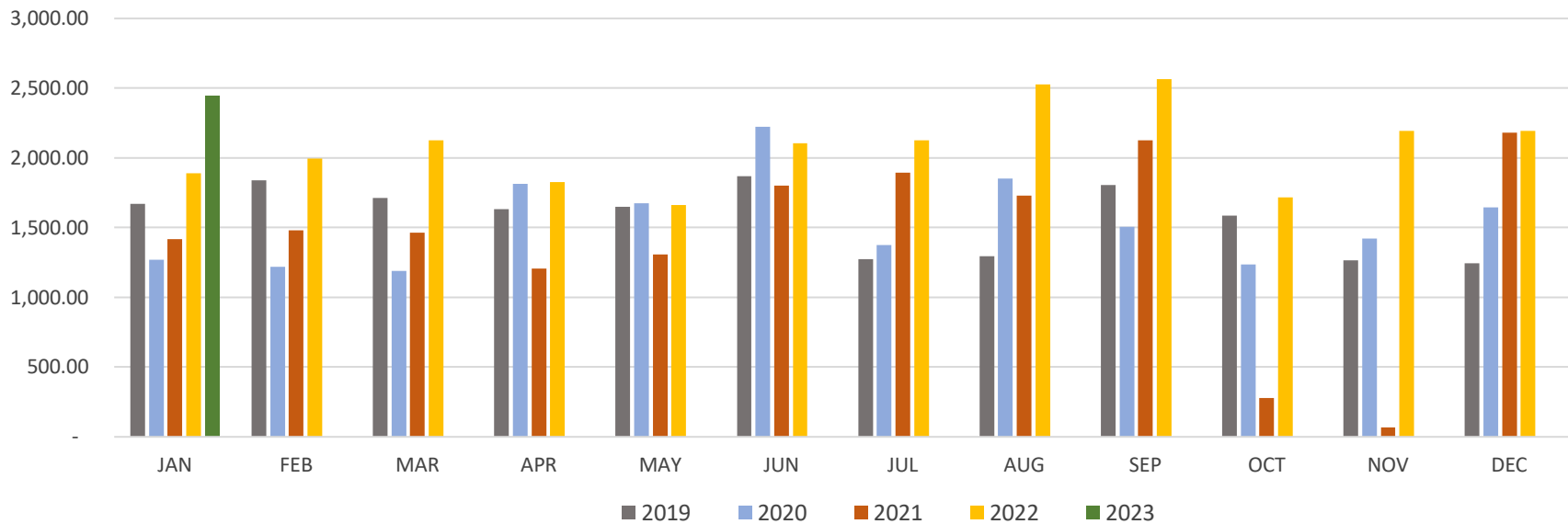
HILTON CREEK COMMUNITY SERVICES DISTRICT
Revenue Report FY 2022 2023
January 31, 2023

REVENUE	BILLING FOR:	July	August	September	October	November	December	January	Year To Date
		May & June	May & June	Jul & Aug	Jul & Aug	Sep & Oct	Sep & Oct	Nov & Dec	
		0.0833	0.1667	0.2500	0.3333	0.4167	0.5000	0.5833	
Investment Pool Revenue	Budget								
Property Taxes Recorded in County Investment Pool	155,000.00		263.85	9,091.58			92,907.34		102,262.77
Interest Received - Hilton Creek			1,386.04				1,548.41		2,934.45
Interest Received - Juniper Drive							1,337.25		
Funds Transferred from Hilton Creek									
Funds Transferred from Juniper Drive									
Funds Transferred From Capital									
Total Property Tax Revenue		-	1,649.89	9,091.58	-	-	95,793.00	-	105,197.22
Property Tax Admin Fee									-
Property Taxes Transferred to Operations				21,998.00		20,000.00	20,000.00		61,998.00
Property Taxes Transferred to Capital									-
Property Taxes Transferred to Juniper									-
Delinquent Account Payments TXF to Operations								1,177.68	
Total Outgoing		-	-	21,998.00	-	20,000.00	20,000.00	1,177.68	63,175.68
Net Investment Pool Revenue		-	1,649.89	(12,906.42)	-	(20,000.00)	75,793.00	(1,177.68)	43,358.79
Sewer Operation & Maintenance Revenue:									
Previous Month's Outstanding (Even Month's Only)			18,898.42		10,630.93		17,276.49		
Sewer Use Fees Billed		52,355.88	13,819.12	48,957.97	6,783.21	55,365.76	6,732.40	59,937.40	243,951.74
Late & Admin Fees Charges Billed		349.88	120.00	315.71	241.21	22.12		218.23	1,267.15
Other Charges Billed		0.00	-	-	-	-	10.00	-	10.00
Total Charged		52,705.76	32,837.54	49,273.68	17,655.35	55,387.88	24,018.89	60,155.63	308,505.01
Sewer Fees Collected	340,000.00	33,718.13	32,521.40	38,327.04	21,399.22	37,969.50	21,275.00	43,487.77	228,698.06
Late & Admin Fees Collected		89.21	90.00	74.50	66.36	141.89	77.14	197.58	736.68
Other Collections		0.00	-	-	543.33	-	-	291.54	834.87
*Total Collected		33,807.34	32,611.40	38,401.54	22,008.91	38,111.39	21,352.14	43,976.89	230,269.61
Less Prepaid		(2,418.55)	(3,771.26)	(3,740.82)	(5,928.52)		(4,637.19)	(3,518.68)	(24,015.02)
Total Net Collections		31,388.79	28,840.14	34,660.72	16,080.39	38,111.39	16,714.95	40,458.21	206,254.59
Outstanding Collections Sewer Use Fees		18,637.75	(18,702.28)	10,630.93	(14,616.01)	17,396.26	(14,542.60)	16,449.63	15,253.68
Outstanding Collections - Late & Admin Fees		260.67	30.00	241.21	174.85	(119.77)	(77.14)	20.65	
Percent Collected		60%	88%	70%	91%	69%	70%	67%	67%
<i>*Payment associated with Invoice Date</i>									
Juniper Drive Revenue									
Previous Month's Outstanding (Even Month's Only)			5,673.54		4,462.52		4,243.03		
Road Maintenance Fees Billed		14,358.22	98.42	14,360.02	452.14	43,822.10		14,640.16	87,731.06
Late Fees Charges		216.48	-	185.63	185.63	393.60			981.34
Other Charges		0.00	-	-	-	-			0.00
Total Charged		14,574.70	5,771.96	14,545.65	5,100.29	44,215.70	4,243.03	14,640.16	117,682.45
Road Maintenance Fees Collected	50,000.00	8,881.48	5,619.38	9,897.50	4,392.50	39,913.63	4,043.56	11,247.15	83,995.20
Late Fees Collected		19.68	-	-	-	59.04		49.20	127.92
Other Collections		-	-	-	-	-		-	-
*Total Collected		8,901.16	5,619.38	9,897.50	4,392.50	39,972.67	4,043.56	11,296.35	84,123.12
Less Prepaid		(73.40)	(453.76)	-	(537.24)		(457.77)		(1,522.17)
Total Net Collections		8,827.76	5,165.62	9,897.50	3,855.26	39,972.67	3,585.79	11,296.35	82,600.95
Juniper Outstanding Road Maintenance Fees		5,476.74	(5,520.96)	4,462.52	(3,940.36)	3,908.47	(4,043.56)	14,640.16	14,983.01
Outstanding Collections - Late & Admin Fees		196.80	-	185.63	185.63	334.56	-	(49.20)	
Percent Collected		61%	89%	68%	76%	90%	85%	77%	70%
<i>*Payment associated with Invoice Date</i>									

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											

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			-13468	-1994.83				
MAR	13261	2124.45			-13261	-2124.45				
APR	11343	1826.94			-11343	-1826.94				
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			-3543	-609.58				
MAR	3555	686.59			-3555	-686.59				
APR	3382	632.47			-3382	-632.47				
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
SPECIAL BOARD MEETING**

January 10, 2023

5:00 P.M.

Zoom

**NOTE: DUE TO WEATHER CONCERNS AND SAFETY THIS MEETING WAS
CHANGED TO ZOOM**

Minutes

1. **Isabel Connolly called the meeting to order at 5:07 p.m.**
 - A. **ROLL CALL**

Members Present:	Cindy Adamson, Isabel Connolly, Windsor Czeschin, and Devin Preston
Members Absent:	Steve Shipley
Staff Present:	Lorinda Beatty, Billy Czeschin and Keith Hafner
Guests:	Dave Richman
2. **ADDITIONS TO AGENDA – None**
3. **PUBLIC COMMENT-** Mr. Richman advised that he had heard that the Town of Mammoth Lakes had run out of diesel fuel today so be sure to top off at the pumps. Mr. Czeschin stated that he was aware of the situation and will keep everything topped off.
4. **PRESENTATIONS**
 - A. **RDN – Rate Study**

The presentation was cancelled due to dangerous weather and the inability for citizens to attend.
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 December 2022
 3. Southern California Edison Report
 4. Equipment Use Hours
 - C. **Approval of Minutes**
 1. *Minutes of the Regular Board Meeting of December 13, 2022*
No Quorum, No minutes

2. Minutes of the Special Board meeting of December 21, 2022

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Czeschin, Second by Ms. Connolly

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

6. **SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE**

A. General Manager Report on Status of Facilities and Operational

Mr. Hafner stated that the plant is running well. Flows have been very high. Samples have been very good. There has been a lot of snow removal and Mr. Czeschin has done a very good job keeping up with everything.

Mr. Czeschin reported that testing will be later this week and there has been a lot of snow removal. Mr. Czeschin is obtaining essential personnel passes from Cal Trans to access road closures. Mr. Czeschin continues to work on finding a landfill for sludge due to Benton Crossing land fill closing.

7. **NEW BUSINESS**

A. Low Income Household Water Assistance Program (LIHWAP) – Information Only.

Ms. Beatty reported that she has submitted an application for this program and awaiting approval. Ms. Beatty advised that they are working on delinquent payments and new programs for current monthly payments as well.

B. CalPERS UAL Options

Ms. Beatty suggested that the Board review options sent to PERS.

C. Policy Updates

a. **Workwear and PPE Policy – Correction**

Ms. Beatty advised that her memo at the last meeting was incorrect. Boots are replace annually or as needed.

b. **Employee Personal Storage – Sewer Plant**

Guidelines were drafted and the Board would like to table the item for the next meeting.

8. **OLD BUSINESS**

A. Easements

No further information – remove item until the snow has thawed.

9. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None**

10. **BOARD MEMBER COMMENTS/REPORTS**

Ms. Connolly stated that Mr. Czeschin has been doing an amazing job on Juniper Drive Snow Removal with all of the heavy unrelenting snow and hopes that he is able to take a break soon.

11. ANNOUNCEMENTS

A. Regular Board Meeting January 10, 2023, at 5:00 p.m.

Ms. Beatty advised that the next meeting will be on Valentines Day and asked if the Board would prefer to move the meeting. It was decided to hold the meeting on February 7, 2023.

12. ADJOURNMENT

Motion: To Adjourn the January 10, 2023 Special Board Meeting at 5:27 p.m.

Moved by Ms. Connolly, Second by Mr. Preston

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

EMPLOYEE STORAGE OF PERSONAL ITEMS ON DISTRICT PROPERTY

Outline

- Storage term is 12 months or less with extension option.
- Items to be stored must be approved by the Board
- Space of approximately 14' by 30' is available for each employee
- The space assigned is non-transferable
- The District is not responsible for damage/loss of any kind to personal items stored in assigned space and storage of personal items is solely at employee's risk.
- If requested by the District, employee will remove personal property within three calendar days from request.
- Personal property must be removed within three calendar days upon separation/termination from HCCSD employment.
- The District reserves the right to have any stored item removed from its property. Removal of any item will be at employee's expense.
- Requests are approved/disapproved on a first come-first serve basis. The District reserves the right to refuse storage requests of any kind.
- Equipment use rental agreement equipment does not require storage agreement

Examples (Not Exhaustive, Subject to Change)

The following examples of items allowed for storage

Fifth Wheel

Only Class C vehicles that run. No Commercial vehicles.

Trailer/two trailers parked one in front of the other, cannot exceed assigned space.

The following are examples of items that cannot be stored:

Multiple items belonging to one person unless on a wheeled trailer/vehicles which can be moved.

Nonoperational vehicles/equipment that are not on a wheeled trailer/vehicle which can be moved.

Nothing without wheels; no camper shells, racks, tires, unless on a wheeled trailer/vehicle which can be moved.

A signed agreement(form) by the employee and Board with a full description of stored items to be renewed annually. To be developed upon approval of above terms.