

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, AUGUST 8, 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) – Time limit 3 minutes.

- 4. 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 – July 2023
 3. District Fund Transfers – July 2023
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Special Board Meeting of June 7, 2023
 2. Minutes of the Regular Board Meeting of June 13, 2023
 3. Minutes of the Regular Board Meeting of July 11, 2023

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

- 7. NEW BUSINESS**
 - A. Blower Bid / Resolution Sample / Discussion
 - B. Grant Funding
 - C. Potential Housing Density

- 8. OLD BUSINESS**
 - A. FY 2023-2024 Budget
 - B. Availability Fees
 - C. Part Time Assistant

- 9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**

- 10. BOARD MEMBER COMMENTS/REPORTS**

- 11. ANNOUNCEMENTS**
 - A. Regular Board Meeting: August 8, 2023 at 5 p.m.
Crowley Lake Community Center

- 12. CLOSED SESSION**
 - A. Public Employees Performance Evaluation – Chief Plant Operator Unrepresented
(Government Code §54957)

- 13. ADJOURNMENT**

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

HILTON CREEK COMMUNITY SERVICES DISTRICT CHECKS WRITTEN - ALL FUNDS July 15 through August 8, 2023

Type	Date	Num	Name	Memo	Amount
Jul 15, 23					
Bill Pmt -...	07/15/2023		FRONTIER COMMUNICATIONS	Pump Station Alarm System 06-22-23 t...	-42.41
Jul 15, 23					-42.41
Week of Jul 16, 23					
Bill Pmt -...	07/19/2023		Intuit	JULY ACH FEE	-219.00
Bill Pmt -...	07/20/2023		SCE Plant	Plant 06/01/2023 to 06/29/023	-2,532.82
Bill Pmt -...	07/20/2023		SCE Pump Station	Pump Station 06/01/2023 to 06/29/023	-1,216.66
Bill Pmt -...	07/20/2023		Intuit	JULY ACH FEE	-96.00
Bill Pmt -...	07/21/2023		Intuit	REJECTED AUTOPAYMENT FEE	-10.00
Bill Pmt -...	07/21/2023		Intuit	Returned Auto Payment	-221.24
Week of Jul 16, 23					-4,295.72
Week of Jul 23, 23					
Week of Jul 23, 23					
Week of Jul 30, 23					
Bill Pmt -...	08/01/2023		PERS Health Insurance	August 2023	-2,460.02
Bill Pmt -...	08/01/2023		PERS Retirement	July 2023	-949.04
Liability C...	08/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/01/2023	-18,572.84
Paycheck	08/03/2023	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	08/03/2023	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	08/03/2023	DD13...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	08/03/2023	DD13...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	08/03/2023	8462	PRESTON, DEVIN M		-259.14
Paycheck	08/03/2023	DD13...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	08/03/2023	8460	Hatter, Jason T		-781.89
Paycheck	08/03/2023	DD13...	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	08/03/2023	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Bill Pmt -...	08/03/2023		PERS 457 Contributions	July 2023	-183.37
Bill Pmt -...	08/03/2023		FRONTIER COMMUNICATIONS	Pump Station Alarm System 07/22/2023...	-42.25
Bill Pmt -...	08/03/2023		MAMMOTH DISPOSAL	JULY 2023	-207.66
Bill Pmt -...	08/03/2023		SCE Pump Station	06/30/2023-08-01/2023 Lift Station	-1,307.68
Bill Pmt -...	08/03/2023	8463	BABCOCK LABORATORIES, I...	Invoice CH30206-4807	-167.50
Bill Pmt -...	08/03/2023	8464	MAMMOTH TIMES	Delinquent Accounts Publication FY 20...	-123.50
Bill Pmt -...	08/03/2023	8465	Undergrnd.Serv. Alert of No. C...	ANNUAL MEMBERSHIP FY 023-2024	-300.00
Bill Pmt -...	08/04/2023		MCWD		-180.00
Bill Pmt -...	08/04/2023		UMPQUA BANK	August 2023 PAID ONLINE	-4,417.46
Week of Jul 30, 23					-29,952.35
Aug 6 - 8, 23					
Paycheck	08/08/2023	8461	Hatter, Jason T	Premium Standby Pay - August 2023	-913.50
Bill Pmt -...	08/08/2023	8466	Albourn Translation SVCS	NEWSFLYER TRANSLATION JULY 20...	-67.14
Bill Pmt -...	08/08/2023	8467	BILLY CZESCHIN	Equipment Use Contract FY 2023/2024 ...	-12,500.00
Aug 6 - 8, 23					-13,480.64

3:42 PM

08/07/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
July 15 through August 8, 2023

Type	Date	Num	Name	Memo	Amount
TOTAL					<u><u>-47,771.12</u></u>

Hilton Creek Community Services District					
Sewer Funds Account Balances					
As Of					
July 31, 2023					
	Previous				7/31/2023
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	61,021.45	58,525.37	(74,443.24)	-	45,103.58
Sewer Fund Use Fees & Expenses		26,362.10	(70,382.45)		
Cancelled / Return/ Fin. Chg Other		-			
County Inv. Pool Transfer		31,000.00	-		
LAIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		1,163.27	(4,060.79)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	152,054.71	7,344.35	-	-	159,399.06
Connection & Availability Fees					
Transfers		7,343.00			
Interest		1.35			
LAIF	5,062.95	39.75	-	-	5,102.70
Checking Transfers					
Interest		39.75			
Other					
Other					
County Investment Pool	486,126.83	2,105.21	(31,000.00)	-	457,232.04
Checking Transfers			(31,000.00)		
LAIF Transfers					
Interest					
Unsec. Property Tax		15.88			June 30-2023
Secure Property Tax		2,089.33			June 30-2023
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	704,265.94	68,014.68	(105,443.24)	-	666,837.38

** Balance Owed to Sewer Fund 511.66
Total with Juniper Drive Oweing 667,349.04

COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	35,092.80	-	-	-	
Capital Reserves Holding	17,546.40				Net Prop Tax
Emergency Reserves Holdings	17,546.40				FY 2021-2022
Other Holdings					

Juniper Drive Special Zone of Benefit Funds

**As Of
July 31, 2023**

	Previous	Credits	Debits	Adjustments	7/31/2023 Balance
Bank of America	107,248.24	6,389.16	(121.00)	-	113,516.40
Juniper Drive Fees Collected		6,389.16			
Juniper Drive Expenses			(121.00)		
LAIF	4,730.65	37.14	-	-	4,767.79
Interest		37.14			
Other					
County Investment Pool	316,600.65	-	-	-	316,600.65
Checking Transfers					No CHANGE
Interest					
Other					
Total**	428,579.54	6,426.30	(121.00)	-	434,884.84

** Balance Owed to Sewer Fund (511.66)
Total with Balance Owing to Sewer Fund 434,373.18

Juniper Drive Wash						
Fwd		JD Fees Coll	JD Checks	Adjust	SF Paid	JD Owes SF
	2,540.24	1,163.27	(4,060.79)	(154.38)		(511.66)

Funds collected / paid in Sewer Fund

***154.38 End of Year Adjustments**

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

08/04/23

As of July 31, 2023

Accrual Basis

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	45,103.58
12000 · 3 B of America-Capital Reserve	159,399.06
13000 · 4 Mono Co Treasury Inv. Pool	457,232.04
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	145.34
Total 14000 · 5 LAIF	<u>5,102.70</u>
Total Checking/Savings	666,837.38
Accounts Receivable	
Accounts receivable	
ADMIN FEE - DELINQUENT ACCOUNTS	-30.00
AVAILABILITY FEES	770.00
Non Customer	-291.59
SEWER USE FEES	
Finance Charge	2,990.91
LIEN FEE	-100.00
SEWER USE FEES - Other	43,393.94
Total SEWER USE FEES	<u>46,284.85</u>
Accounts receivable - Other	-92,301.54
Total Accounts receivable	-45,568.28
NSF FEE	10.00
SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	<u>-45,668.90</u>
Other Current Assets	
Allowance for uncollectibles	-254.45
Total Other Current Assets	<u>-254.45</u>
Total Current Assets	620,914.03
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	<u>3,274,426.12</u>
Total Fixed Assets	3,274,426.12
Other Assets	
Accumulated depreciation	-2,891,143.35
Total Other Assets	<u>-2,891,143.35</u>
TOTAL ASSETS	<u><u>1,004,196.80</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts payable	3,467.32
17000 · Juniper Dr SZB Clearing Acct	-511.66

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of July 31, 2023

08/04/23

Accrual Basis

	Jul 31, 23
2100 · Payroll Liabilities	
457 Employee Cont	3,250.00
457 Employer Contributions	338.44
B Retirement - EE Cont	12,190.17
Retirement - Employer	1,719.15
2100 · Payroll Liabilities - Other	-3,061.11
Total 2100 · Payroll Liabilities	14,436.65
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	17,548.36
Total Current Liabilities	17,548.36
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	127,851.00
Def outflows of resources-actua	-26,206.00
Deferred outflows-contributions	-6,103.00
Net Pension Liability	147,505.00
Total PENSION LIABILITIES	243,047.00
Total Long Term Liabilities	243,047.00
Total Liabilities	260,595.36
Equity	
Capital Improvement Reserve	52,898.82
1110 · Retained Earnings	669,857.35
Net Income	20,845.27
Total Equity	743,601.44
TOTAL LIABILITIES & EQUITY	1,004,196.80

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

July 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Bill Pmt -Check	07/01/2023	8451	SDRMA	Workers' Com...	10000 · 1 Bank o...		20000 · *Accou...		6,249.36
Bill Pmt -Check	07/01/2023		PERS Health Insura...	July 2023	10000 · 1 Bank o...		20000 · *Accou...		2,460.37
Liability Check	07/05/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		914.50
Liability Check	07/05/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		8,257.00
Liability Check	07/05/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		67.46
Liability Check	07/05/2023	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		4,071.22
Liability Check	07/05/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		1,116.95
Liability Check	07/05/2023	E-pay	United States Treas...	94-2834850 Q...	10000 · 1 Bank o...		2100 · Payroll ...		28.17
Transfer	07/05/2023			Connection F...	10000 · 1 Bank o...		12000 · 3 B of ...		7,343.00
Deposit	07/05/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Transfer	07/10/2023			Funds Transf...	10000 · 1 Bank o...	162	13000 · 4 Mon...	31,000.00	
Deposit	07/10/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	196.84	
Deposit	07/10/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Bill Pmt -Check	07/10/2023		Bank of America	Remote Depo...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Bill Pmt -Check	07/11/2023	8458	BILLY CZESCHIN	Heavy Equip...	10000 · 1 Bank o...		20000 · *Accou...		375.00
Deposit	07/11/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	738.00	
Paycheck	07/12/2023	8454	Hatter, Jason T		10000 · 1 Bank o...	162	-SPLIT-		913.50
Bill Pmt -Check	07/12/2023		MAMMOTH DISPO...	06/01/2023 to...	10000 · 1 Bank o...		20000 · *Accou...		207.66
Bill Pmt -Check	07/12/2023		PERS 457 Contributi...	PPE 6/23/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	07/12/2023		PERS Unfunded Ac...	FY 2023 2024...	10000 · 1 Bank o...		20000 · *Accou...		21,269.00
Bill Pmt -Check	07/12/2023		UMPQUA BANK	June 2023 PA...	10000 · 1 Bank o...		20000 · *Accou...		4,099.60
Bill Pmt -Check	07/12/2023	8455	BABCOCK LABOR...	Lab Testing J...	10000 · 1 Bank o...		20000 · *Accou...		566.17
Bill Pmt -Check	07/12/2023	8456	MOUNTAIN MEAD...	WATER - PU...	10000 · 1 Bank o...		20000 · *Accou...		300.00
Bill Pmt -Check	07/12/2023	8457	SDRMA	Invoice 73863...	10000 · 1 Bank o...		20000 · *Accou...		9,328.98
Bill Pmt -Check	07/12/2023	8459	Robert D Niehaus, I...	Rate Studay -...	10000 · 1 Bank o...		20000 · *Accou...		2,437.56
Deposit	07/13/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	1,799.38	
Deposit	07/13/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	442.48	
Bill Pmt -Check	07/15/2023		FRONTIER COMM...	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		42.41
Deposit	07/16/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	07/16/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	07/16/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	07/17/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	16,924.86	
Bill Pmt -Check	07/19/2023		Intuit	JULY ACH FEE	10000 · 1 Bank o...		20000 · *Accou...		219.00
Bill Pmt -Check	07/20/2023		SCE Plant	Plant 06/01/2...	10000 · 1 Bank o...		20000 · *Accou...		2,532.82
Bill Pmt -Check	07/20/2023		SCE Pump Station	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		1,216.66
Bill Pmt -Check	07/20/2023		Intuit	JULY ACH FEE	10000 · 1 Bank o...		20000 · *Accou...		96.00
Bill Pmt -Check	07/21/2023		Intuit	REJECTED A...	10000 · 1 Bank o...		20000 · *Accou...		10.00
Bill Pmt -Check	07/21/2023		Intuit	Returned Aut...	10000 · 1 Bank o...		20000 · *Accou...		221.24
Deposit	07/24/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Deposit	07/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	07/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	07/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	07/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	07/24/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	07/25/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	4,699.89	
Deposit	07/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	553.10	
Deposit	07/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	302.48	
Deposit	07/27/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	553.10	

4:51 PM

08/04/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
All Sewer Fund Transaction Detail Report
July 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>
Deposit	07/28/2023			Deposit	10000 - 1 Bank o...		1499 - Undepo...	110.62	
TOTAL								58,525.37	74,443.24

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

Type	Date	Name	Memo	Class	Debit	Credit
Bill	07/01/2023	SDRMA	Workers' Com...	164	624.94	
Bill	07/01/2023	PERS Health Insura...	10% Health Ins	164	215.37	
Bill	07/01/2023	PERS Health Insura...	10% Health Ins	164	30.67	
Deposit	07/10/2023	JUNIPER DRIVE FE...	J6013019-001...	164		196.84
Bill	07/11/2023	PERS Unfunded Ac...	10% FY 2023 ...	164	2,093.10	
Bill	07/11/2023	PERS Unfunded Ac...	10% FY 2023 ...	164	33.80	
Bill	07/11/2023	SDRMA	Juniper Drive	164	932.90	
Bill	07/11/2023	UMPQUA BANK	10% Office Ex...	164	74.21	
Bill	07/11/2023	UMPQUA BANK	10% Fuel	164	42.23	
Bill	07/11/2023	UMPQUA BANK	10% Cell Phone	164	13.57	
Deposit	07/11/2023	JUNIPER DRIVE FE...	J6019006 Mc...	164		442.68
Deposit	07/11/2023	JUNIPER DRIVE FE...	J6019006 Mc...	164		295.32
Deposit	07/24/2023	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
General Journal	07/31/2023		UMPQUA BA...	164		130.01
TOTAL					4,060.79	1,163.27

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

As of July 31, 2023

08/04/23

Accrual Basis

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	113,516.40
102 - LAIF	4,767.79
Mono County Treasury Inv. Pool	316,600.65
Total Checking/Savings	434,884.84
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	908.50
122 - MAINTENANCE FEES	10,909.08
Total 120 - ACCOUNTS RECEIVABLE	11,817.58
Total Accounts Receivable	11,817.58
Other Current Assets	
JDSZB Wash Account	-511.66
Total Other Current Assets	-511.66
Total Current Assets	446,190.76
TOTAL ASSETS	446,190.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202 - ACCOUNTS PAYABLE	196.84
Total Accounts Payable	196.84
Total Current Liabilities	196.84
Total Liabilities	196.84
Equity	
32000 · 304 - Retained Earnings	435,650.34
Net Income	10,343.58
Total Equity	445,993.92
TOTAL LIABILITIES & EQUITY	446,190.76

4:59 PM

08/04/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
July 2023

Type	Date	Memo	Account	Clr	Split	Debit	Credit
Jul 23							
Deposit	07/17/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	6,192.32	
Deposit	07/17/2023	Deposit	101 - Checking - B o...	X	12000 · Undep...	196.84	
Check	07/19/2023	Auto Payment...	101 - Checking - B o...	X	60400 · 502 - ...		108.00
Check	07/20/2023	Auto Payment...	101 - Checking - B o...	X	60400 · 502 - ...		3.00
Bill Pmt -Check	07/21/2023	Bank Fees	101 - Checking - B o...	X	202 - ACCOU...		10.00
Jul 23						6,389.16	121.00

4:58 PM

08/04/23

Accrual Basis

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

July 2023

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul 23									
General Journal	07/01/2023	LB FY...		Workers Com...	JDSZB Wash Account		505-B - W/C In...		624.94
General Journal	07/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		215.37
General Journal	07/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		30.67
General Journal	07/11/2023	LB FY...		10% PERS U...	JDSZB Wash Account		-SPLIT-		2,093.10
General Journal	07/11/2023	LB FY...		10% PERS U...	JDSZB Wash Account		JDSZB Wash ...		33.80
General Journal	07/11/2023	LB FY...		SDRMA	JDSZB Wash Account		505-A - Liabilit...		932.90
Deposit	07/11/2023			Deposit	JDSZB Wash Account		-SPLIT-	738.00	
General Journal	07/11/2023	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		42.23
General Journal	07/11/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		74.21
General Journal	07/11/2023	LB FY...		Dist Phone	JDSZB Wash Account		JDSZB Wash ...		13.57
Deposit	07/13/2023			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
Deposit	07/24/2023			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
General Journal	07/31/2023	LB FY...			JDSZB Wash Account		60200 · 514- A...	130.01	
Jul 23								1,163.27	4,060.79

5:36 PM

08/07/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Transfer	07/05/2023	Connection F...	12000 · 3 B of Ameri...	10000 · 1 Bank...	7,343.00	
Deposit	07/31/2023	July 2023	12000 · 3 B of Ameri...	Interest Income	1.35	
TOTAL					7,344.35	0.00

HILTON CREEK COMMUNITY SERVICES District
Preliminary Capital Improvement Budget FY 2023 2024
Monday, July 31, 2023

REVENUE	July 0.0833	Year To Date
General Capital Reserve Funds		
Balance FWD	159,399.06	-
Sewer Connection Fees	14,686.00	7,343.00
Availability Fees	1,050.00	-
Sewer Connection Inspection Fees	100.00	-
Investment Interest		1.35
<i>Potential Reserves Allocation</i>		17,456.40
<i>Transfer from Other Funds</i>	0.00	-
TOTAL REVENUES	175,235.06	24,800.75
EXPENSES		
Capital Improvement Projects - 5 Year Plan		
Clarifier 2 Parts (Paid in FY 2021/2022 Budget)		
Clarifier 2 - Labor	20,000.00	-
Clarifier 1 Parts	50,000.00	-
Clarifier 1 Labor	22,000.00	-
Aeration Blowers = Oxygen **	91,806.00	-
Drying Beds / Sludge Dewatering	150,000.00	
Emergency Generator - Plant	150,000.00	
Sewer Lines Camera	15,000.00	-
District Vehicle	75,000.00	-
Capital Purchases - Failed Equipment	0.00	-
Capital Off Road Vehicle - Manhole Access	0.00	-
So Cal Ren Laon	91,806.00	-
	0.00	-
	0.00	-
	0.00	-
	0.00	-
	0.00	-
	0.00	-
SUBTOTAL	665,612.00	-
DEFICIT	(490,376.94)	
<i>*Pendng TXF from General Fund</i>		

5:39 PM

08/07/23

Accrual Basis

HCCSD Mono County Investment Pool
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Mono County Investment Pool	773,832.69
Total Checking/Savings	773,832.69
Total Current Assets	773,832.69
TOTAL ASSETS	773,832.69
LIABILITIES & EQUITY	
Equity	
Owners Equity	804,832.69
Net Income	-31,000.00
Total Equity	773,832.69
TOTAL LIABILITIES & EQUITY	773,832.69

HCCSD Mono County Investment Pool

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Mono County Investment Pool	773,832.69
Total Checking/Savings	<u>773,832.69</u>
Total Current Assets	<u>773,832.69</u>
TOTAL ASSETS	<u>773,832.69</u>
LIABILITIES & EQUITY	
Equity	
Owners Equity	804,832.69
Net Income	<u>-31,000.00</u>
Total Equity	<u>773,832.69</u>
TOTAL LIABILITIES & EQUITY	<u>773,832.69</u>

5:23 PM

08/04/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/14/2023		April to June	14000 · 5 LAIF	Interest Income	39.75	
TOTAL						39.75	0.00

5:24 PM

08/04/23

Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '23 - Jun 24 Deposit	07/14/2023			FY 2022 2023...	102 - LAIF		601- Interest In...	37.14	
Jul '23 - Jun 24								<u>37.14</u>	<u>0.00</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
 July 2023

	Jul 23
Ordinary Income/Expense	
Income	
Mono County Tax Revenue	2,105.21
4010 · Fees	
Availability Fees	250.00
Use Fees	63,049.87
	63,299.87
Total 4010 · Fees	63,299.87
4020 · Other Income	
Late Fee Charges	346.17
	346.17
Total 4020 · Other Income	346.17
Total Income	65,751.25
Gross Profit	65,751.25
Expense	
Professional Fees	
Sewer Use Rate Study	0.00
	0.00
Total Professional Fees	0.00
6003 · Depreciation Expense	7,500.00
6100 · Employee Benefits	
B Health Insurance	
6104 · C Health Insurance - OIT	1,938.30
6105 · D Health Insurance - Retired	276.03
	2,214.33
Total B Health Insurance	2,214.33
E 457 Employer Cont	
6115 · 457 Employer Cont - OIT	-76.15
	-76.15
Total E 457 Employer Cont	-76.15
Total 6100 · Employee Benefits	2,138.18
6200 · Payroll Expenses	
6205 · Gross Payroll - Per Diem	1,000.00
6210 · Payroll Taxes	76.50
	1,076.50
Total 6200 · Payroll Expenses	1,076.50

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

July 2023

08/07/23

Accrual Basis

	<u>Jul 23</u>
6500 · Operations Administration	
Insurance	
6501 · Liability Insurance	8,396.08
6502 · Work Comp	5,624.42
Total Insurance	<u>14,020.50</u>
6503 · PERS UAL	19,142.10
6557 · Telephone	
6557B · Telephone - Cell	122.12
6557C · Telephone - Fire Alarm	42.41
6557 · Telephone - Other	-122.12
Total 6557 · Telephone	<u>42.41</u>
Total 6500 · Operations Administration	33,205.01
6550 · Office Expenses	
6550A · Bank Service Charges	561.24
6550B · Printing and Reproduction	0.00
6550C · Website / Advert./ Pub Notice	0.00
6550E · Postage/Shipping - Lab Testing	0.00
6550G · Office Communication- Not Phone	0.00
Total 6550 · Office Expenses	<u>561.24</u>
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	0.00
Total 6601 · A Automobile Expense	<u>0.00</u>
6603 · Lab Testing	90.00
6604 · Plant - General / Misc	0.00
6605 · Tools & Equipment - Non Capital	0.00
6607 · Pond Maintenance	0.00
6611 · U Utilities	
6611 A · Water	300.00
6611 B · SCE - Plant	0.00
6611 C · SCE - Pump Station	0.00
Total 6611 · U Utilities	<u>300.00</u>
6600 · Repairs & Maintenance - Other	0.00
Total 6600 · Repairs & Maintenance	<u>390.00</u>

5:30 PM

08/07/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

July 2023

	<u>Jul 23</u>
6615 · Equipment Rental	
6615 A · Equipment Use - Plant Projects	<u>0.00</u>
Total 6615 · Equipment Rental	<u>0.00</u>
Total Expense	<u>44,870.93</u>
Net Ordinary Income	20,880.32
Other Income/Expense	
Other Income	
Interest Income	<u>41.10</u>
Total Other Income	<u>41.10</u>
Net Other Income	<u>41.10</u>
Net Income	<u><u>20,921.42</u></u>

HILTON CREEK COMMUNITY SERVICES District
Preliminary Budget Worksheet FY 2023 2024

REVENUE		GL#	B4 JD	Proposed SEWER Budget	July 0.0833	Year To Date
General Operating Revenue:						
1	Property Taxes Transferred to Operations ESTIMATE			231,000.00	31,000.00	31,000.00
Sewer Operation & Maintenance Revenue:						
2	Sewer Use Fees ESTIMATE			446,900.00		-
Sewer Capital Improvement Revenue: Moved						
Investment Revenue						
3	Interest on Investments			0.00		
4	Transfer From Reserves			0.00		
5	Transfer From Other Funds			0.00		
6	Other Revenue			0.00		
7	Late Charges			0.00		
TOTAL REVENUES				677,900.00	31,000.00	31,000.00
EXPENSES						
ADMINISTRATION EXPENSES		6000				
8	Administration Fee	6001				-
9	Trasfer out to Emergency Reserves					
10	Transfer out to Capital Improvement Projects					
11	Mono County Admin Fee (Book Entry)	6002		4,500.00		-
12	***Depreciation Expense (Book Entry Only)	6003		90,000.00	7,500.00	7,500.00
SUBTOTAL				94,500.00	7,500.00	7,500.00

		B4 JD	Proposed SEWER Budget	July	Year To Date
Estimated EMPLOYEE BENEFITS		6100			
13	Medical Reimbursement - Director (5)	6101	12,995.00	11,696.00	-
14	Medical Reimbursement - GM	6102	1,800.00	1,800.00	-
15	Medical Reimbursement - OIT		4,995.00	4,496.00	-
16	Medical Reimbursement - Secretary		3,510.00	3,200.00	-
17	Health Insurance (1) General Manager	6103	28,000.00	25,000.00	
18	Health Insurance (1) Base Rate OIT	6104	28,000.00	25,000.00	1,938.30
19	Health Insurance - Retired (2)	6105	3,600.00	3,300.00	276.03
20	Retirement Benefits - Employer Contributions GM	6107	11,000.00	9,233.35	-
21	Retirement Benefits - Employer Contributions OIT (10.1%)	6108	6,700.00	6,100.00	-
22	*** Retirement Benefits - Employee Contributions GM	6110		7,000.00	-
23	***Retirement Benefits - Employee Contriutions OIT	6111		4,700.00	-
24	***457 - Employee Contributions	6113		0.00	-
25	457 Employer Contributions GM	6114	2,200.00	1,980.00	-
26	457 Employer Contributions OIT	6115	2,200.00	1,980.00	-
27	Add Compensation - Directors	6116	11,000.00	9,900.00	-
28	Add Compensation - Secretary	6117	2,200.00	1,980.00	-
SUBTOTAL				117,365.35	2,214.33
PAYROLL		6200			
Salaries & Employee Benefits:					
Director's Gross Salary					
29	+ \$3,000 Special Meetings if they occur	6201	9,000.00	8,100.00	-
30	General Manager Salary	6202	101,577.00	91,419.30	-
31	OIT	6203	67,000.00	61,000.00	-
32	OIT Overtime		10,000.00	10,000.00	
33	OIT Additional Duties Pay		15,000.00	13,500.00	
	OIT Operations Stand by Time			7,000.00	
34	Chief Plant Operator - Part Time	6204		55,000.00	-
	CPO Operations Stand by Time			7,000.00	
35	Perdiem	6205		25,000.00	1,000.00
37	Secretarial Gross Salary Part Time	6206	40,000.00	36,000.00	-
38	Payroll Taxes	6210		26,000.00	76.50
SUBTOTAL				340,019.30	1,076.50

			B4 JD	Proposed SEWER Budget	July	Year To Date
OPERATIONS			6500			
39	Liability Insurance	6501	10,000.00	9,000.00	8,396.08	8,396.08
40	Worker's Comp Insurance	6502	9,000.00	8,100.00	5,624.42	5,624.42
41	Accounting	6504	12,000.00	10,800.00		-
42	Legal Fees	6280	5,000.00	5,000.00		
43	Rate Study Avail Fees & Connection Fees		36,000.00	36,000.00		
44	Dues & Subscriptions	6505	2,900.00	2,610.00		-
45	Travel -Non Litigation	6506	1,000.00	900.00		-
46	License and Fees	6507		30,000.00		-
47	Educational Expenses	6556	9,000.00	8,100.00		-
48	Telephone	6557	3,600.00	3,240.00	42.41	42.41
49	Office Expenses	6550	10,000.00	9,000.00	561.24	561.24
50	Rent/Property Lease	6290		500.00		
51	Contingency Admin Operations	6560		10,000.00		-
SUBTOTAL				133,250.00	14,624.15	14,624.15
REPAIRS & MAINTENANCE			6600			
52	Auto Expenses	6601	5,000.00	4,500.00		-
53	Contract Services	6602		5,000.00		-
54	Lab Testing	6603		6,500.00		-
55	Plant - General Repairs & Maintenance	6604		15,000.00	90.00	90.00
56	Tools & Equipment - Non Capital	6605		20,000.00		-
57	SCADA	6606		15,000.00		-
58	Plant - Pond Maintenance	6607		5,350.00		-
59	Plant - Sludge Removal	6608		9,000.00		-
60	Sewer Lines - Vactor & General Maintenance	6609		25,000.00		-
61	Supplies	6610		900.00		-
62	Water	6611A		1,200.00	300.00	300.00
63	SCE - Plant	6611B		30,000.00		-
64	SCE - Pump Station	6611C		11,000.00		-
65	Heavy Equipment & Snow Removal Plant	6616		15,000.00		-
66	Repairs & Maintenance Contingency	6618		10,198.00		
SUBTOTAL				173,648.00	390.00	390.00
LONG TERM LIABILITY						
67	Debt - So Cal Ren - In Capital	6900		16,600.00		
68	CalPERS Unfunded Liability		23,500.00	21,150.00	19,142.10	
69	Leave Payout (Vac & SL)		19,000.00	17,000.00		
SUBTOTAL				54,750.00	19,142.10	-
SUBTOTAL ALL EXPENSES				913,532.65	44,947.08	25,804.98
LESS ADJUSTMENTS						
70	***Non-Budget Items Expense			106,200.00	7,500.00	7,500.00

	B4 JD	Proposed SEWER Budget	July	Year To Date
71	*** Vacant GM Position	129,432.65	-	-
TOTAL ADJUSTED EXPENSES		677,900.00	37,447.08	18,304.98

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

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

08/07/23

Profit & Loss

Accrual Basis

July 2023

	Jul 23
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	
Returned / Rejected Payments	-10.00
401 - Maintenance Fees - Other	14,358.22
Total 401 - Maintenance Fees	14,348.22
Total 400 - REVENUE	14,348.22
Total Income	14,348.22
Gross Profit	14,348.22
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	33.80
504-B - Health Insurance	246.04
PERS UNFUNDED ACCRUED LIABILITY	2,093.10
Total 504 - Employee Benefits	2,372.94
63300 · 505 - Insurance Expense	
505-A - Liability Insurance	932.90
505-B - W/C Insurance	624.94
Total 63300 · 505 - Insurance Expense	1,557.84
64900 · 507 - Office Expense	
60400 · 502 - Bank Service Charges	111.00
64900 · 507 - Office Expense - Other	0.00
Total 64900 · 507 - Office Expense	111.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	0.00
Total 67200 · 511 - Repairs and Maintenance	0.00
68100 · 515 - Telephone Expense	0.00
Total 500- OPERATING EXPENSES	4,041.78
Total Expense	4,041.78
Net Ordinary Income	10,306.44
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	37.14
Total 600 - OTHER INCOME	37.14
Total Other Income	37.14
Net Other Income	37.14
Net Income	<u>10,343.58</u>

HILTON CREEK COMMUNITY SERVICES District
Budget to Actual
July 31, 2023

REVENUE	GL#	Proposed SEWER Budget	July 0.0833	Over (Under)
General Operating Revenue:				
1	Property Taxes <u>Transferred</u> to Operations	ESTIMATE 231,000.00	31,000.00	(200,000.00)
Sewer Operation & Maintenance Revenue:				
2	Sewer Use Fees	ESTIMATE 446,900.00		(446,900.00)
Sewer Capital Improvement Revenue: Moved Investment Revenue				
3	Interest on Investments	0.00		(0.00)
4	Transfer From Reserves	0.00		(0.00)
5	Transfer From Other Funds	0.00		(0.00)
6	Other Revenue	0.00		(0.00)
7	Late Charges	0.00		(0.00)
TOTAL REVENUES		677,900.00	31,000.00	(646,900.00)
EXPENSES				
ADMINISTRATION EXPENSES		6000		
8	Administration Fee	6001		-
9	Transfer out to Emergency Reserves			
10	Transfer out to Capital Improvement Projects			
11	Mono County Admin Fee (Book Entry)	6002	4,500.00	(4,500.00)
12	***Depreciation Expense (Book Entry Only)	6003	90,000.00	7,500.00
SUBTOTAL			94,500.00	7,500.00
				(87,000.00)

			Proposed SEWER Budget	July	Over
	Estimated EMPLOYEE BENEFITS	6100			
13	Medical Reimbursement - Director (5)	6101	11,696.00		(11,696.00)
14	Medical Reimbursement - GM	6102	1,800.00		(1,800.00)
15	Medical Reimbursement - OIT		4,496.00		
16	Medical Reimbursement - Secretary		3,200.00		
17	Health Insurance (1) General Manager	6103	25,000.00		(25,000.00)
18	Health Insurance (1) Base Rate OIT	6104	25,000.00	1,938.30	(23,061.70)
19	Health Insurance - Retired (2)	6105	3,300.00	276.03	(3,023.97)
20	Retirement Benefits - Employer Contributions GM	6107	9,233.35		(9,233.35)
21	Retirement Benefits - Employer Contributions OIT (10.1%)	6108	6,100.00		(6,100.00)
22	*** Retirement Benefits - Employee Contributions GM	6110	7,000.00		
23	***Retirement Benefits - Employee Contributions OIT	6111	4,700.00		
24	***457 - Employee Contributions	6113	0.00	(76.15)	(76.15)
25	457 Employer Contributions GM	6114	1,980.00		(1,980.00)
26	457 Employer Contributions OIT	6115	1,980.00		(1,980.00)
27	Add Compensation - Directors	6116	9,900.00		(9,900.00)
28	Add Compensation - Secretary	6117	1,980.00		(1,980.00)
	SUBTOTAL		117,365.35	2,138.18	(95,831.17)
	PAYROLL	6200			
	Salaries & Employee Benefits:				
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	6201	8,100.00		(8,100.00)
30	General Manager Salary	6202	91,419.30		(91,419.30)
31	OIT	6203	61,000.00		(61,000.00)
32	OIT Overtime		10,000.00		
33	OIT Additional Duties Pay OIT Operations Stand by Time		13,500.00 7,000.00		
34	Chief Plant Operator - Part Time CPO Operations Stand by Time	6204	55,000.00 7,000.00		(55,000.00)
35	Perdiem	6205	25,000.00	1,000.00	(24,000.00)
37	Secretarial Gross Salary Part Time	6206	36,000.00		(36,000.00)
38	Payroll Taxes	6210	26,000.00	76.50	(25,923.50)
	SUBTOTAL		340,019.30	1,076.50	(301,442.80)

			Proposed SEWER Budget	July	Over
OPERATIONS		6500			
39	Liability Insurance	6501	9,000.00	8,396.08	(603.92)
40	Worker's Comp Insurance	6502	8,100.00	5,624.42	(2,475.58)
41	Accounting	6504	10,800.00		(10,800.00)
42	Legal Fees	6280	5,000.00		
43	Rate Study Avail Fees & Connection Fees		36,000.00		
44	Dues & Subscriptions	6505	2,610.00		(2,610.00)
45	Travel -Non Litigation	6506	900.00		(900.00)
46	License and Fees	6507	30,000.00		(30,000.00)
47	Educational Expenses	6556	8,100.00		(8,100.00)
48	Telephone	6557	3,240.00	42.41	(3,197.59)
49	Office Expenses	6550	9,000.00	561.24	(8,438.76)
50	Rent/Property Lease	6290	500.00		
51	Contingency Admin Operations	6560	10,000.00		(10,000.00)
		SUBTOTAL	133,250.00	14,624.15	(77,125.85)
REPAIRS & MAINTENANCE		6600			
52	Auto Expenses	6601	4,500.00		(4,500.00)
53	Contract Services	6602	5,000.00		(5,000.00)
54	Lab Testing	6603	6,500.00		(6,500.00)
55	Plant - General Repairs & Maintenance	6604	15,000.00	90.00	(14,910.00)
56	Tools & Equipment - Non Capital	6605	20,000.00		(20,000.00)
57	SCADA	6606	15,000.00		(15,000.00)
58	Plant - Pond Maintenance	6607	5,350.00		(5,350.00)
59	Plant - Sludge Removal	6608	9,000.00		(9,000.00)
60	Sewer Lines - Vactor & General Maintenance	6609	25,000.00		(25,000.00)
61	Supplies	6610	900.00		(900.00)
62	Water	6611A	1,200.00	300.00	(900.00)
63	SCE - Plant	6611B	30,000.00		(30,000.00)
64	SCE - Pump Station	6611C	11,000.00		(11,000.00)
65	Heavy Equipment & Snow Removal Plant	6616	15,000.00		(15,000.00)
66	Repairs & Maintenance Contingency	6618	10,198.00		(10,198.00)
		SUBTOTAL	173,648.00	390.00	(173,258.00)

		Proposed SEWER Budget	July	Over
LONG TERM LIABILITY				
67	Debt - So Cal Ren - In Capital	6900	16,600.00	(16,600.00)
68	CalPERS Unfunded Liability		21,150.00	19,142.10
69	Leave Payout (Vac & SL)		17,000.00	
	SUBTOTAL		54,750.00	19,142.10
				(16,600.00)
	SUBTOTAL ALL EXPENSES		913,532.65	44,870.93
				(751,257.82)
LESS ADJUSTMENTS				
70	***Non-Budget Items Expense		106,200.00	7,423.85
				(98,776.15)
71	**** Vacant GM Position		129,432.65	-
				(129,432.65)
	TOTAL ADJUSTED EXPENSES		677,900.00	37,447.08
				(659,595.02)

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

HILTON CREEK COMMUNITY SERVICES DISTRICT District Funds Transfer Transactions

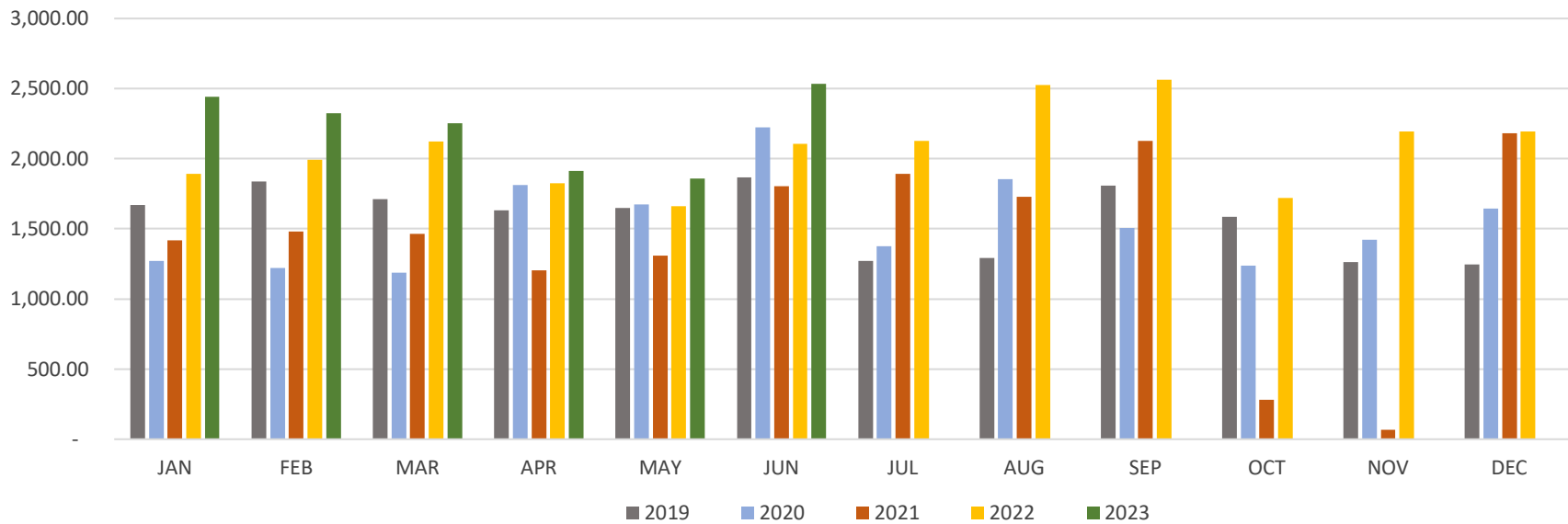
July 2023 through June 2024

Type	Date	Memo	Account	Debit	Credit
Jul 23					
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	10000 · 1 Bank of America-Checking		7,343.00
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	12000 · 3 B of America-Capital Res...	7,343.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - SDR...	10000 · 1 Bank of America-Checking	31,000.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - SDR...	13000 · 4 Mono Co Treasury Inv. P...		31,000.00
				38,343.00	38,343.00
Aug 23					
Aug 23					
Sep 23					
Sep 23					
Oct 23					
Oct 23					
Nov 23					
Nov 23					
Dec 23					
Dec 23					
Jan 24					
Jan 24					
Feb 24					
Feb 24					
Mar 24					
Mar 24					
Apr 24					
Apr 24					
May 24					
May 24					
Jun 24					
Jun 24					
TOTAL				38,343.00	38,343.00

HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2013	1,807.29	1,522.48	1,680.87	1,335.15	1,621.01	2,317.05	2,169.45	1,661.44	1,871.40	1,061.05	1,300.27	1,215.51
2014	1,159.40	1,105.89	1,105.96	998.57	1,180.62	1,015.24	1,274.09	1,992.96	1,882.55	1,337.29	1,241.11	1,345.37
2015	1,344.08	1,117.86	1,296.95	1,198.81	1,551.49	2,063.42	1,699.59	1,394.97	1,471.93	1,344.89	1,026.53	1,204.75
2016	1,330.52	995.19	1,543.03	1,563.37	998.18	1,029.09	1,211.52	1,040.58	1,065.69	1,140.95	830.92	978.51
2017	1,049.12	1,015.01	1,229.32	1,046.69	995.55	952.91	1,212.89	1,192.97	1,139.88	1,247.67	870.98	1,257.64
2018	1,084.24	1,519.62	1,185.24	980.79	1,585.18	1,958.72	2,039.38	1,980.39	1,804.35	1,579.83	1,778.21	1,782.52
2019	1,671.33	1,837.85	1,711.43	1,632.48	1,649.44	1,867.10	1,273.14	1,294.31	1,807.81	1,587.41	1,264.56	1,246.17
2020	1,269.72	1,220.72	1,189.09	1,813.11	1,673.46	2,222.14	1,374.75	1,852.97	1,506.67	1,237.67	1,422.08	1,644.73
2021	1,418.22	1,481.29	1,462.87	1,205.59	1,308.92	1,802.50	1,893.58	1,730.03	2,126.50	279.15	68.30	2,181.00
2022	1,891.71	1,994.83	2,124.45	1,826.94	1,662.05	2,105.34	2,125.08	2,525.43	2,563.23	1,719.03	2,193.01	2,193.11
2023	2,441.54	2,322.66	2,252.72	1,913.41	1,859.59	2,532.82	Pending					

SCE Plant Electric Costs
2019 - Present



Plant Electric Use Comparison							PEAK HOURS PLANT			
	FY 2022-2023		FY 2023-2024		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	10406	2125.08			-10406	-2125.08				
AUG	13062	2525.43			-13062	-2525.43				
SEP	13448	2563.23			-13448	-2563.23				
OCT	10413	1719.03			-10413	-1719.03				
NOV	13501	2193.01			-13501	-2193.01				
DEC	13020	2193.11			-13020	-2193.11				
JAN	13245	2441.54			-13245	-2441.54				
FEB	12718	2322.66			-12718	-2322.66				
MAR	12910	2252.72			-12910	-2252.72				
APR	10437	1913.41			-10437	-1913.41				
MAY	10298	1859.59			-10298	-1859.59				
JUN	10452	2532.82			-10452	-2532.82				

Pump Station Use Comparison							PEAK HOURS PUMP			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	2751	737.95	4943	1307.68	2192	569.73	751	377	3815	
AUG	2762	758.52			-2762	-758.52				
SEP	3098	822.66			-3098	-822.66				
OCT	3069	618.61			-3069	-618.61				
NOV	3840	711.44			-3840	-711.44				
DEC	4175	853.36			-4175	-853.36				
JAN	4095	928.76			-4095	-928.76				
FEB	3899	740.11			-3899	-740.11				
MAR	4254	830.09			-4254	-830.09				
APR	5594	1171.26			-5594	-1171.26				
MAY	5192	1046.49			-5192	-1046.49				
JUN	4356	1216.66			-4356	-1216.66				

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

Profit & Loss

08/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
Mono County Tax Revenue	181,694.46
NSF BANK CHARGE	-120.62
4010 · Fees	
Availability Fees	380.00
Connection Fee	14,636.00
Inspection Fee	50.00
Returned /Rejected Payments	10.00
Use Fees	365,393.27
Total 4010 · Fees	380,469.27
4020 · Other Income	
DELINQUENT ACCOUNT PMT RECEIVED	2,354.96
Interest Received	0.45
Late Fee Charges	1,913.88
Total 4020 · Other Income	4,269.29
4030 · Reimbursed Expenses	200.00
Total Income	566,512.40
Gross Profit	566,512.40
Expense	
Mono County Admin Fee	3,212.00
Professional Fees	
Sewer Use Rate Study	13,012.56
6280 · Legal Fees	
Operations	213.75
Total 6280 · Legal Fees	213.75
6304 · Audit	9,945.00
Total Professional Fees	23,171.31
Supplies	
Clothing Reimbursement	196.95
Total Supplies	196.95
6003 · Depreciation Expense	90,000.00
6100 · Employee Benefits	
A Medical Reimb - Board	6,277.54
A Medical Reimb - Employee	2,103.29
B Health Insurance	
6104 · C Health Insurance - OIT	21,506.28
6105 · D Health Insurance - Retired	3,286.39
Total B Health Insurance	24,792.67
C Retirement	
A Retirement - ER Contribution	0.00
B Retirement - EE Contributions	
6111 · Retirement EE Cont - OIT	4,488.99
Total B Retirement - EE Contributions	4,488.99
6108 · Retirement ER Cont - OIT	5,025.86
Total C Retirement	9,514.85
E 457 Employer Cont	
6115 · 457 Employer Cont - OIT	1,980.02
Total E 457 Employer Cont	1,980.02

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

08/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23
F Additional Compensation	
6116 · Add Compensation - Director	9,991.82
6117 · Add Compensation - Secretary	1,980.03
F Additional Compensation - Other	0.00
Total F Additional Compensation	11,971.85
6113 · E 457 Employee Contributions	0.00
Total 6100 · Employee Benefits	56,640.22
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	6,430.00
6203 · Gross Payroll OIT/Maint Tech	
Additional Duties - OIT	13,959.14
Overtime 1.5 OIT Tech	8,598.51
Weekly Standby Stipend - OIT	5,099.22
6203 · Gross Payroll OIT/Maint Tech - Other	57,099.42
Total 6203 · Gross Payroll OIT/Maint Tech	84,756.29
6204 · Gross Payroll - Chief Plant Op	
Weekly Standby Stipend - CPO	231.25
6204 · Gross Payroll - Chief Plant Op - Other	50,706.25
Total 6204 · Gross Payroll - Chief Plant Op	50,937.50
6205 · Gross Payroll - Per Diem	13,997.50
6206 · Gross Payroll-Secretary	37,034.66
6210 · Payroll Taxes	12,261.08
6200 · Payroll Expenses - Other	0.00
Total 6200 · Payroll Expenses	205,417.03
6290 · Rent	75.16
6500 · Operations Administration	
Insurance	
6501 · Liability Insurance	7,553.49
6502 · Work Comp	7,509.75
Total Insurance	15,063.24
6307 · Licenses and Permits	28,140.00
6503 · PERS UAL	19,798.20
6505 · Dues and Subscriptions	3,033.20
6557 · Telephone	
6557B · Telephone - Cell	976.45
6557C · Telephone - Fire Alarm	510.64
6557 · Telephone - Other	1,231.69
Total 6557 · Telephone	2,718.78
Total 6500 · Operations Administration	68,753.42
6550 · Office Expenses	
6550A · Bank Service Charges	2,217.03
6550B · Printing and Reproduction	444.66
6550C · Website / Advert./ Pub Notice	3,065.87
6550D · Statement Production - AR	2,106.83
6550E · Postage/Shipping - Lab Testing	1,339.24
6550G · Office Communication- Not Phone	1,293.97
6550J · Office General / Misc	307.51
6550K · Postage / Shipping General	280.80
6550 · Office Expenses - Other	16.10
Total 6550 · Office Expenses	11,072.01
6556 · Education	277.00
6600 · Repairs & Maintenance	
Plant Equipment - Capital	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

08/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23
6601 · A Automobile Expense	
6601A · Fuel	3,838.06
6601B · Maintenance	0.00
Total 6601 · A Automobile Expense	3,838.06
6603 · Lab Testing	5,823.90
6604 · Plant - General / Misc	5,869.24
6605 · Tools & Equipment - Non Capital	5,751.28
6607 · Pond Maintenance	36.60
6608 · Sludge Removal	1,079.81
6609 · Sewer Lines- General Maint	
6609B · Vactor and TV Sewer Lines	11,740.00
6609 · Sewer Lines- General Maint - Other	469.10
Total 6609 · Sewer Lines- General Maint	12,209.10
6611 · U Utilities	
6611 A · Water	795.00
6611 B · SCE - Plant	26,641.63
6611 C · SCE - Pump Station	10,435.91
Total 6611 · U Utilities	37,872.54
Total 6600 · Repairs & Maintenance	72,480.53
6615 · Equipment Rental	
Equip. Use - Avail/Standby Fee	1,500.00
Equip. Use - Guaranteed Hours	1,162.50
6615 A · Equipment Use - Plant Projects	11,338.75
Total 6615 · Equipment Rental	14,001.25
Total Expense	545,296.88
Net Ordinary Income	21,215.52
Other Income/Expense	
Other Income	
Interest Income	7,094.57
7030 · Other Income z	0.00
Total Other Income	7,094.57
Other Expense	
8010 · Other Expenses	484.39
Total Other Expense	484.39
Net Other Income	6,610.18
Net Income	27,825.70

HILTON CREEK COMMUNITY SERVICES District
Adjusted Budget to Actual FY 2022 2023
June 30, 2023

REVENUE	SEWER Budget	Year To Date	Over (Under)	% used of Budget	Goal 1.0000	Over
General Operating Revenue:						
Property Taxes Transferred to Operations	155,000.00	60,000.00	(95,000.00)	39%		-61%
Sewer Operation & Maintenance Revenue:						
Sewer Use Fees Collected	340,000.00	357,253.20	17,253.20	105%		5% OVER
Sewer Capital Improvement Revenue: Moved						
Investment Revenue						
Interest on Investments	0.00	87.20	87.20			
Transfer From Reserves	0.00	-	(0.00)			
Transfer From Other Funds	0.00	-	(0.00)			
Other Revenue	0.00	243.33	243.33			
Late Charges	0.00	1,217.20	1,217.20			
<i>Carry Over Rate Study Funds FY 2021-2023</i>	<i>16,827.44</i>					
TOTAL REVENUES	511,827.44	418,800.93	(77,659.60)	1.44		(0.56) -
EXPENSES						
ADMINISTRATION EXPENSES						
Administration Fee	500.00	-	(500.00)	0%		-100%
Inv. Fund Admin Account - Book Only		3,212.00	3,212.00			
***Mono Invest. Pool Wash - Delinquent Accts.	0.00		(0.00)			
***Depreciation Expense (Book Entry Only)	90,000.00	90,000.00	-	100%		0%
SUBTOTAL	90,500.00	93,212.00	2,712.00	1.00		(1.00) -

	SEWER Budget	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS					
Medical Reimbursement - Director (5)	10,109.05	6,277.54	(3,831.51)	62%	-38%
Medical Reimbursement - GM	1,800.00	-	(1,800.00)	0%	-100%
Medical Reimbursement - OIT	3,600.00	364.50			
Medical Reimbursement - Secretary	3,641.76	1,738.79			
Health Insurance (1) General Manager	22,000.00		(22,000.00)	0%	-100%
Health Insurance (1) Base Rate OIT	22,000.00	21,506.28	(493.72)	98%	-2%
Health Insurance - Retired (2)	3,700.00	3,286.39	(413.61)	89%	-11%
Retirement Benefits - Employer Contributions GM	7,300.00	-	(7,300.00)	0%	-100%
Retirement Benefits - Employer Contributions OIT	6,000.00	5,025.86	(974.14)	84%	-16%
*** Retirement Benefits - Employee Contributions GM	7,000.00	-	(7,000.00)	0%	-100%
***Retirement Benefits - Employee Contributions OIT	4,600.00	4,488.99	(111.01)	98%	-2%
***457 - Employee Contributions	0.00	-	(0.00)	0%	-100%
457 Employer Contributions GM	2,200.00	-	(2,200.00)	0%	-100%
457 Employer Contributions OIT	2,200.00	1,980.02	(219.98)	90%	-10%
Add Compensation - Directors	11,000.00	9,991.82	(1,008.18)	91%	-9%
Add Compensation - Secretary	2,200.00	1,980.03	(219.97)	90%	-10%
SUBTOTAL	109,350.81	56,640.22	(47,572.12)	7.01	(6.99) -
PAYROLL					
Salaries & Employee Benefits:					
Director's Gross Salary + \$3,000 Special Meetings if they occur	9,000.00	6,430.00	(2,570.00)	71%	-29%
General Manager Salary	96,740.00	-	(96,740.00)	0%	-100%
OIT	64,800.00	84,756.29	19,956.29	131%	31% OVER
Chief Plant Operator - Part Time	30,000.00	50,937.50	20,937.50	170%	70% OVER
Perdiem	25,000.00	13,997.50	(11,002.50)	56%	-44%
Secretarial Gross Salary Part Time	40,500.00	37,034.66	(3,465.34)	91%	-9%
Payroll Taxes	25,680.00	12,261.08	(13,418.92)	48%	-52%
SUBTOTAL	291,720.00	205,417.03	(86,302.97)	5.67	(1.33) -

	SEWER Budget	Year To Date	Over	% used	Goal
OPERATIONS					
Liability Insurance	8,400.00	7,553.49	(846.51)	90%	-10%
Worker's Comp Insurance	6,300.00	7,509.75	1,209.75	119%	19%
PERS Unfunded Liability	23,000.00	19,798.20	(3,201.80)	86%	-14%
Accounting	8,500.00	9,945.00	1,445.00	117%	17% OVER
Rate Study (Carry - Over FY 2021-2022)	16,827.54	13,012.56	(3,814.98)	77%	-23%
Dues & Subscriptions	2,889.00	3,033.20	144.20	105%	5% OVER
Travel -Non Litigation	963.00	-	(963.00)	0%	-100%
License and Fees	30,000.00	28,140.00	(1,860.00)	94%	-6%
Educational Expenses	9,000.00	277.00	(8,723.00)	3%	-97%
Telephone	2,800.00	2,718.78	(81.22)	97%	-3%
Office Expenses	8,667.00	11,072.01	2,405.01	128%	28% OVER
Contingency	14,671.92	213.75	(14,458.17)	1%	-99%
SUBTOTAL	132,018.46	103,273.74	(28,744.72)	9.18	(2.82) -
REPAIRS & MAINTENANCE					
Auto Expenses	5,000.00	3,838.06	(1,161.94)	77%	-23%
Contract Services	5,000.00	-	(5,000.00)	0%	-100%
Lab Testing	6,420.00	5,823.90	(596.10)	91%	-9%
Plant - General Repairs & Maintenance	15,000.00	5,869.24	(9,130.76)	39%	-61%
Tools & Equipment - Non Capital	20,000.00	5,751.28	(14,248.72)	29%	-71%
SCADA	15,000.00	-	(15,000.00)	0%	-100%
Plant - Pond Maintenance	5,350.00	36.60	(5,313.40)	1%	-99%
Plant - Sludge Removal	11,000.00	1,079.81	(9,920.19)	10%	-90%
Sewer Lines - General Maintenance	25,000.00	12,209.10	(12,790.90)	49%	-51%
Supplies	900.00	196.95	(703.05)	22%	-78%
Water	780.00	795.00	15.00	102%	2% OVER
SCE - Plant	18,190.00	26,641.63	8,451.63	146%	46% OVER
SCE - Pump Station	7,490.00	10,435.91	2,945.91	139%	39% OVER
Snow Removal (10%)	2,500.00	1,500.00	(1,000.00)	60%	-40%
Heavy Equipment - Snow Removal Plant	5,000.00	1,162.50	(3,837.50)	23%	-77%
Heavy Equipment - Non-snow Removal	5,000.00	11,338.75	6,338.75	227%	127% OVER
Repairs & Maintenance Contingency	318.05	75.16	(242.89)	24%	-76%
SUBTOTAL	147,948.05	86,753.89	(61,194.16)	59%	-41%

	SEWER Budget	Year To Date	Over	% used	Goal
Debt - So Cal Ren - In Capital			-		
SUBTOTAL ALL EXPENSES	771,537.32	545,296.88	(221,101.97)	71%	-29%
LESS ADJUSTMENTS					
*** <i>Non-Budget Items Expense</i>	<i>101,600.00</i>	94,488.99	(7,111.01)	93%	-7%
**** <i>Vacant GM Position</i>	<i>130,040.00</i>	-	(130,040.00)	0%	-100%
***** <i>10% Juniper Drive Cost Sharing</i>	<i>28,069.78</i>	-	(28,069.78)	0%	-100%
TOTAL ADJUSTED EXPENSES	511,827.54	450,807.89	(55,881.18)	88%	-12%
	Year to Date Available Revenue	418,800.93			
	Year to Date Expenses	450,807.89			
	Net Available Revenue	(32,006.96)			
Contingency	Rent				

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

08/07/23

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Finance Charges	1,213.38
401 - Maintenance Fees	86,840.81
Total 400 - REVENUE	88,054.19
Total Income	88,054.19
Gross Profit	88,054.19
Expense	
500- OPERATING EXPENSES	
502 - Education	0.00
503 A Dues & Subscriptions	80.80
504 - Employee Benefits	
504-A - Retirement	558.42
504-AA-457 Employer Contributio	194.10
504-B - Health Insurance	2,754.78
504 C EE Med Reimb	233.69
504 D 10% Dir Med Reimb.	697.50
PERS UNFUNDED ACCRUED LIABILITY	2,199.80
Total 504 - Employee Benefits	6,638.29
512 - SNOW REMOVAL	39,630.00
Employee Clothing Reimb	21.83
63300 · 505 - Insurance Expense	
505-A - Liability Insurance	839.28
505-B - W/C Insurance	834.42
Total 63300 · 505 - Insurance Expense	1,673.70
64900 · 507 - Office Expense	
60400 · 502 - Bank Service Charges	234.00
64900 · 507 - Office Expense - Other	1,269.61
Total 64900 · 507 - Office Expense	1,503.61
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	3,858.43
508 D - 10% Director Gross	1,758.20
Additional Compensation	211.52
Gross Salary - OIT/Maint Tech	7,452.37
OIT OVERTIME	6,293.81
Total 66000 · 508 - Payroll Expenses	19,574.33
66700 · 509 - Professional Fees	
509-A - Audit	1,105.00
509-B - Legal	15.00
Total 66700 · 509 - Professional Fees	1,120.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	466.44
Total 67200 · 511 - Repairs and Maintenance	466.44
68100 · 515 - Telephone Expense	266.06
Total 500- OPERATING EXPENSES	70,975.06
Total Expense	70,975.06
Net Ordinary Income	17,079.13

10:53 AM

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

08/07/23

July 2022 through June 2023

Accrual Basis

	<u>Jul '22 - Jun 23</u>
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	5,220.58
Total 600 - OTHER INCOME	<u>5,220.58</u>
Total Other Income	<u>5,220.58</u>
Net Other Income	<u>5,220.58</u>
Net Income	<u><u>22,299.71</u></u>

JUNIPER DRIVE
Adjusted BUDGET TO ACTUAL FISCAL YEAR 2022/2023
June 30, 2023

REVENUE	BUDGET	Adj June Month 12	2022/2023 Year to Date	Over (Under) {+ or -}	% Rec	Goal % 1.00000
Road Maintenance Revenue:						
Maintenance Fees Collected	50,000.00	1,266.14	53,381.89	3,381.89	107%	7% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	2,407.22	32,112.53	(2,887.47)	92%	-8%
Combined Maintenance Fees Collected	85,000.00	3,673.36	85,494.42	494.42	101%	1% OVER
Interest - LAIF	15.00		24.55	9.55	164%	64% OVER
Interest - County Investment Pool	3,300.00		-	(3,300.00)	0%	-100%
Transfer	0.00		5,345.52	5,345.52		
Late Fees	0.00		-	(0.00)	0%	-100%
TOTAL REVENUES	173,315.00	3,673.36	90,864.49	3,043.91	52%	52% OVER
EXPENSES						
ADMINISTRATION EXPENSES						
Administration Fee	50.00		-	(50.00)	0%	-100%
SUBTOTAL	50.00	-	-	(50.00)	0%	0%
EMPLOYEE BENEFITS						
Medical Reimbursement - Director	1,010.91		697.50	(313.41)	69%	-31%
Medical Reimbursement - Employee	180.00		233.69	53.69	130%	30% OVER
Health Insurance - Base	2,200.00	215.37	2,420.27	220.27	110%	10% OVER
Health Insurance - Retired	370.00	30.67	334.51	(35.49)	90%	-10%
Retirement Benefits - Employer Contributions	600.00	52.80	558.42	(41.58)	93%	-7%
457 Employer Contributions	220.00	16.92	219.98	(0.02)	100%	0%
Sec Additional Compensation	220.00	16.92	219.98	(0.02)	100%	0%
SUBTOTAL:	4,800.91	332.68	4,684.35	(116.55)	98%	-2%
PAYROLL						
Salaries & Employee Benefits:						
Director's Gross Salary	900.00	321.65	1,729.87	829.87	192%	92% OVER
Manager Gross Salary	0.00		-	(0.00)	0%	-100%
OIT Gross Salary	6,480.00	727.60	13,746.18	7,266.18	212%	112% OVER
Secretarial Gross Salary	4,050.00	381.11	3,849.96	(200.04)	95%	-5%
SUBTOTAL	11,430.00	1,430.36	19,326.01	7,896.01	169%	169% OVER
OPERATIONS						
Liability Insurance	840.00		839.28	(0.72)	100%	0%
Worker's Comp Insurance	630.00		834.42	204.42	132%	32% OVER
PERS Unfunded Liability	2,300.00		2,199.80	(100.20)	96%	-4%
Accounting	850.00		1,105.00	255.00	130%	30% OVER
Dues & Subscriptions	288.90		80.80	(208.10)	28%	-72%
Travel -Non Litigation	96.30		-	(96.30)	0%	-100%
License and Fees	0.00		-	(0.00)	0%	-100%
Office Expenses	8,667.00	172.14	1,515.96	(7,151.04)	17%	-83%
Educational Expenses	900.00		-	(900.00)	0%	-100%
Telephone	280.00	35.94	266.06	(13.94)	95%	-5%
Contingency	21,117.99		15.00	(21,102.99)	0%	-100%
SUBTOTAL	35,970.19	208.08	6,856.32	(29,113.87)	19%	-81%
REPAIRS & MAINTENANCE						
Auto Expenses	500.00	69.98	466.44	(33.56)	93%	-7%
Contract Services	500.00		-	(500.00)	0%	-100%
Snow Removal Contract	22,500.00		11,250.00	(11,250.00)	50%	-50%
Snow Removal Beyond Contract	10,000.00		28,380.00	18,380.00	284%	184% OVER
Supplies	0.00		21.83	21.83		
Repairs & Maintenance	50,000.00		-	(50,000.00)	0%	-100%
Transfer to Juniper Drive Investment Account	45,000.00		-	(45,000.00)	0%	-100%
SUBTOTAL:	128,500.00	69.98	40,118.27	(88,381.73)	31%	31% OVER
Debt Service:						
TOTAL EXPENSES	180,751.10	2,041.10	70,984.95	(109,766.15)	39%	39% OVER
Year to Date Available Revenue			90,864.49			
Year to Date Expenses			70,984.95			
Net Available Revenue			19,879.54			

HCCSD Mono County Investment Pool

Profit & Loss

08/04/23

July 2022 through June 2023

Accrual Basis

	<u>Jul '22 - Jun 23</u>
Ordinary Income/Expense	
Income	
DELINQUENT ACCOUNT PAYMENTS	2,354.96
Interest	
Fund Interest	11,831.06
Tax Fund Interest	310.69
Total Interest	<u>12,141.75</u>
TAX REVENUE	
Excess ERAF	22,454.45
Secure Property Tax	147,570.63
Unitary	4,444.25
Unsecure Property Tax	9,330.14
Total TAX REVENUE	<u>183,799.47</u>
Total Income	198,296.18
Expense	
Delinquent Account Payment Txf	2,354.96
Property Tax Admin Fee	3,212.00
Transfer	
Operations Transfer- General	60,000.00
Pension Transfer	21,998.00
Total Transfer	<u>81,998.00</u>
Total Expense	<u>87,564.96</u>
Net Ordinary Income	<u>110,731.22</u>
Net Income	<u><u>110,731.22</u></u>

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	04/26/2023	Draw Request 4/14/23	SYS	AP	580572		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	743,889.15
	04/26/2023	VOID-Draw Request 4/14/23	SYS	AP	580587		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423	1,177.48		745,066.63
	04/26/2023	Draw Request 4/14/23	SYS	AP	580599		13750	HILTON CREEK COMMUNITY SERVICES DISTRICT	041423		1,177.48	743,889.15
	04/30/2023	PC-PTA Fee Allocation	AJ	GL	569828						3,212.00	740,677.15
	04/30/2023	PC-Apr 2023 Cur Unsec FY 2022/23	AJ	GL	581995					13.75		740,690.90
	04/30/2023	PC-Apr 2023 Supp UnSec FY 2022/23	AJ	GL	581988					21.53		740,712.43
	04/30/2023	PC-Apr 2023 Supp Sec FY 2022/23	AJ	GL	581990					2,197.83		742,910.26
	04/30/2023	PC-Apr 2023 Del Sec FY 2022/23	AJ	GL	581992					92.67		743,002.93
	04/30/2023	PC-Apr 2023 Del Unsec FY 2022/23	AJ	GL	581991					11.00		743,013.93
	04/30/2023	PC-Apr 2023 Unitary FY 2022/23	AJ	GL	582064					2,167.11		745,181.04
	04/30/2023	PC-Apr. 2023 Cur Sec FY 2022/23	AJ	GL	582069					55,091.99		800,273.03
	05/10/2023	Draw Request 5/9/23	SYS	AP	582484		13866	HILTON CREEK COMMUNITY SERVICES DISTRICT	050923		20,000.00	780,273.03
	05/31/2023	PC-Excess ERAF Redistribution	AJ	GL	586729					22,454.45		802,727.48
	06/30/2023	PC-Jun 2023 Del Sec FY 2022/23	AJ	GL	592369					87.10		802,814.58
	06/30/2023	PC-Jun 2023 Supp UnSec FY 2022/23	AJ	GL	592372					3.74		802,818.32
	06/30/2023	PC-Jun 2023 Del Unsec FY 2022/23	AJ	GL	592370					1.67		802,819.99
	06/30/2023	PC-Jun 2023 Supp Sec FY 2022/23	AJ	GL	592371					542.54		803,362.53
	06/30/2023	PC-Jun. 2023 Cur Sec FY 2022/23	AJ	GL	592386					1,459.69		804,822.22
	06/30/2023	PC-Jun 2023 Cur Unsec FY 2022/23	AJ	GL	592532					10.47		804,832.69
380-00-000-00203		TOTAL ACCOUNTS PAYABLE								199,473.66	88,742.44	804,832.69
										Balance	Forward	0.00
	07/18/2022	Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536465		11681	HILTON CREEK COMMUNITY SERVICES DISTRICT	071222		21,998.00	21,998.00 CR
	07/19/2022	Hilton Creek CSD 7/12/22 Draw Request	SYS	AP	536467		11681	HILTON CREEK	071222	21,998.00		0.00

**HILTON CREEK COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING
JUNE 7, 2023
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. **Steve Shipley called the meeting to order at 6:12 p.m.**
 - A. **ROLL CALL**
 - Members Present:** Cindy Adamson, Isabel Connolly, Windsor Czeschin, and Steve Shipley. Devin Preston joined via zoom.
 - Members Absent:** None
 - Staff Present:** Lorinda Beatty and Billy Czeschin

2. **ADDITIONS TO AGENDA – None**

3. **PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA - None**

4. **PRESENTATIONS**
 - A. **PROPOSED RATE INCREASES**
 1. Hilton Creek Community Services District Board
Mr. Steve Shipley provided information regarding the Board's decision regarding rate increases.
 2. RDN Rate Study Analysis
Mr. Anthony Elowsky of RDN presented the Rate Study Analysis.

5. **PUBLIC COMMENT – Proposed Rate Increase**

Public Comment opened at: 6:58 pm
Public Meeting Closed at 8:30 pm

6. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**

None

7. **ANNOUNCEMENTS**
 - A. Regular Board Meeting June 13, 2023, at 5:00 p.m.

8. **CLOSED SESSION**
 - A. Public Employees Performance Evaluation – Operator in Training Unrepresented (Government §54957)

Motion: To adjourn into closed session at 8:30 pm

Moved by Ms. Connolly, Second by Ms. Adamson
Ms. Adamson Ms. Connolly Ms. Czeschin Mr. Preston Mr. Shipley
Aye Aye Aye Absent Aye

Motion: To adjourn into open session at 8:26 pm
Moved by Ms. Connolly, Second by Ms. Czeschin
Ms. Adamson Ms. Connolly Ms. Czeschin Mr. Preston Mr. Shipley
Aye Aye Aye Absent Aye

There were no announcements from the closed session.

9. ADJOURNMENT

Motion: To Adjourn the June 7, 2023 Special Board Meeting at 8:36 p.m.
Moved by Ms. Connolly, Second by Ms. Czeschin
Ms. Adamson Ms. Connolly Ms. Czeschin Mr. Preston Mr. Shipley
Aye Aye Aye Absent Aye

The meeting was adjourned at 9:20 pm.

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

June 13, 2023

5:00 P.M.

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

Zoom

Teleconference Location: 687-985 Chinquepin way, Susanville, CA 96130

Minutes

1. **Steve Shipley called the meeting to order at 5:11 p.m.**
 - A. **ROLL CALL**
 - Members Present:** Cindy Adamson, Isabel Connolly, Windsor Czeschin, and Steve Shipley. Devin Preston attended via Zoom at 687-985 Chinquepin way, Susanville, CA 96130.
 - Members Absent:** None
 - Staff Present:** Lorinda Beatty, Billy Czeschin and Keith Hafner
2. **ADDITIONS TO AGENDA – None**
3. **PUBLIC COMMENT QUESTIONS OR COMMENTS NOT ON THE AGENDA. None**
4. **PRESENTATION – PROPOSED RATE INCREASES:**
 - A. **RDN Rate Study Analysis**

Mr. Anthony Elowsky of RDN presented the Rate Study Analysis.
 - B. **Hilton Creek Community Services Board**

Mr. Steve Shipley provided information regarding the Board’s decision regarding rate increases.
5. **PUBLIC HEARING:**
 - A. **Proposed Rate Increases**
 - Public Comment Opened at 5:51 p.m.
 - Public Comment closed at 6:18 p.m.
6. **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 May 2023
3. District Fund Transfers – May 2023
3. Southern California Edison Report
4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of May 9, 2023

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Ms. Connolly

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

7. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Hafner reported that flows remain very high, double of normal, hopefully it will go down soon. On Saturday, it appears there was a blockage that cleared itself which resulted in a high peak surge flow at the plant which violated our permit. The Mono County Road Department hit a manhole on June 5 and knocked a lot of debris into it. The Road Department pushed the lid back into place and did not notify anyone. Mr. Czeschin noticed fresh debris coming into the plant and investigated the site where the county was working. Mr. Czeschin pulled some of the debris out of the manhole. Mr. Czeschin contacted the county and explained to them how important it is to notify us when an event such as this occurs to avoid a spill. Mr. Czeschin suspects they have knocked the hole pad off the manhole and then tried to put it back. The Road Department provided a vactor on June 7th and cleaned the lines and the next manhole down. Mr. Czeschin believes this was the cause of the blockage and high flow surge that caused the plant to violate the permit. Mr. Czeschin plans to work with the Road Department to continue to clean the next 10 manholes.

Staff attended an online spill response training. There are new requirements and monthly reports even if there is no spill. Mr. Hafner is the legally responsible party and has updated and submitted a new sewer spill management plan. A new sludge plan that includes transferring sludge to Bishop.

Quarterly well samples were taken, and Well B returned a high nitrate reading. Mr. Czeschin has resampled, and we hope to have better results. Mr. Hafner has concluded that there may have been a contaminate (such as a chipmunk) because the well above and below Well B were normal.

Soft start on pump 1 at the lift station failed. Jason has replaced it and we have some at the plant and will try to repair them for reserves if possible.

The Lahonton inspection was today. Lahonton suggested in the past that measurement gauges be installed in tin the pond and that has been done.

Mr. Czeschin reported that in approximately 2008 the District took over a line that belonged to the Mono County Road Shop to Pearson. Mr. Czeschin is not sure what the line is exactly and there is a manhole, but he is working with the County to research more about that line and the easement that may go across the Church on the Mountain property.

Power Outage at 6:29 pm, Zoom Participants Devin: Preston
Mr. Preston left the meeting at 6:29 pm

A. Plant Automation Update
Mr. Czeschin is working with local vendors to provide internet service.

8. NEW BUSINESS

A. Employment Contract Extension and Amendments – Jason Hatter

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

B. Employment Contract Extension – Keith Hafner

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Connolly, Second by Ms. Adamson

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

C. Equipment Use Reimbursement Contract Extension – Billy's Snow Removal

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Ms. Connolly

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

D. Juniper Drive – Runoff/Creek Concerns

Mr. Shipley reported that they have been cleaning and checking the creeks and things look good. Flows look substantial but moderate and what has been done is working. The melt has been slow, and we will continue to evaluate as the heat beings to surge.

Mr. Shipley mentioned that we could purchase a brush for the skid steer.

E. Part Time Plant Assistant

Mr. Shipley asked Mr. Hafner regarding his thoughts on part-time or contract labor help. Mr. Hafner suggested hiring a temporary employee through the Sierra Employment Agency. Mr. Hafner feels that the District could use a laborer instead of a skilled contractor.

9. OLD BUSINESS

A. FY 2023-2024 Budget

Ms. Beatty advised that the budget will be a little late but delaying the budget will provide the correct information for the budget.

B. Availability Fees

Ms. Beatty is going to research proposition 218 requirements to raise availability fees. Ms. Beatty has been gathering property owner information and will be sending out bills for the bills according to the ordinance and set that as the base for future billing.

C. Juniper Drive – Runoff/Creek Concerns

This item was discussed in item 8D.

10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None

11. BOARD MEMBER COMMENTS/REPORTS - None

12. ANNOUNCEMENTS

A. Regular Board Meeting July 11, at 5:00 p.m.

13. CLOSED SESSION

A. Public Employees Performance Evaluation – Operator in Training Unrepresented (Government §54957)

B. Public Employees Performance Evaluation – Board Secretary/Finance Officer Unrepresented (Government §54957)

Motion: To adjourn into closed session at 7:40 p.m.

Moved by Ms. Connolly, Second by Ms. Czeschin

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

Motion: To adjourn into open session at 8:55 p.m.

Moved by Ms. Adamson, Second by Ms. Czeschin

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

There were no announcements from the closed session.

14. ADJOURNMENT

Motion: To Adjourn the June 13, 2023 Special Board Meeting at 8:55 p.m.

Moved by Ms. Connolly, Second by Mr. Preston

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

The meeting was adjourned at 8:55 p.m. pm.

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

July 11, 2023

5:00 P.M.

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

Minutes

1. **Steve Shipley called the meeting to order at 5:03 p.m.**
 - A. **ROLL CALL**
 - Members Present:** Cindy Adamson, Isabel Connolly, Windsor Czeschin, Devin Preston and Steve Shipley
 - Members Absent:** None
 - Staff Present:** Lorinda Beatty and Billy Czeschin
 - Guests:** Fred Stump, Dave Richman
2. **ADDITIONS TO AGENDA – None**
3. **PUBLIC COMMENT - None**
4. **PUBLIC HEARING:**
 - A. **DELINQUENT ACCOUNTS REPORT JUNE 30, 2023 – PUBLIC HEARING AND COMMENT – ADOPT RESOLUTION 2023-01**
 - Ms. Czeschin motioned and Ms. Connolly Seconded to open to public comment. All voted Yes
 - Public Comment Opened at 5:06 pm
 - Ms. Czeschin motioned and Ms. Adamson Seconded to close to public comment. All voted Yes
 - Public Comment Closed at 5:16
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 June, 2023
 3. District Fund Transfers - June 2023
 3. Southern California Edison Report
 4. Equipment Use Hours
 - C. **Approval of Minutes**
 1. Minutes of the Special Board meeting of June 7, 2023
 2. Minutes of the Regular Board meeting of Jun 13, 2023

Ms. Beatty asked that item C 1 and 2 be pulled from the consent agenda.

Motion: To accept the Consent Agenda as presented. With the exception of the minutes that were not ready at the time of the meeting.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

6. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

1. Plant Automation update

Mr. Hafner reported that an AT&T hotspot has been ordered and will begin testing at the plant and life station when it arrives. Mr. Czeschin has been working on cameras for the locations and also working with Frontier at the lift station for DSL.

2. Clarifier #2

Mr. Hafner reported that all of the parts from the old clarifier have been removed. Installation of the new clarifier has begun and are waiting for tools to arrive.

3. Blower

Billy has been researching options and costs for the supply and installation of the Blower and Dissolved Oxygen Controls.

4. Wells

Well B was resampled, and it is down to normal.

5. Manholes

Mr. Czeschin found a manhole that was taking in a lot of water, and it was sandbagged. Tools were purchased to assist in accessing and maintaining manholes. There was a consensus to approve moving forward with vector work.

6. Drying Beds

No Updates on the drying beds

7. Regular Testing

Regular testing will be late this month. Flows had started to come down then raised due to the July 4th holiday. It was very strong likely from the RV's at the Crowley Lake Campground dumping their tanks.

7. NEW BUSINESS

A. RFP Blower

This item is being re-written to a bid process.

B. Review Committee

Ms. Beatty asked for a committee to help her review documents and assist with administrative functions that the general manager would normally lead. Ms. Czeschin and Mr. Preston will assist Ms. Beatty with these tasks.

C. Fee Ordinance update – Adopt Resolution 2023-02

Ms. Beatty advised the ordinance change is not ready in time for the meeting.

D. Sewer Use Fee – Adopt Resolution 2023-03

Ms. Beatty advised that the Resolution is not ready in time for the meeting.

E. FY 2022-2023 Auditor Engagement Agreement

Ms. Beatty presented the 2022-2023 Auditor Engagement letter for signature. Ms. Beatty also advised that a separate party will be performing the Unfunded Accrued Liability for the Pension Program.

Motion: To accept the Auditor Engagement Agreement as presented.

Moved by Ms. Adamson, Second by Mr. Preston

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

8. OLD BUSINESS

A. FY 2023-2024 Budget Update

Budget update will be dependent upon the rates set by the board at the next meeting.

B. Availability Fees

Ms. Beatty reported that according to our ordinance it is \$10 per acre and is rounded up to the acre. Ms. Beatty has not had an opportune time to contact RDN regarding this item. However, invoices have been developed and will go out before the next meeting.

C. Juniper Drive – Runoff/Creek Concerns

Ms. Shipley stated that the creeks are not presenting any problems and preventative maintenance by property owners and citizens is working well.

D. Part Time Assistant

The Board would like to proceed with Sierra Employment Agency. Ms. Shipley also suggested that if they have something that can be subbed out that could be an option.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None

Mr. Shipley stated that there is some interest in the larger lots in the Crowley Lake area by the Town of Mammoth Lakes. Mr. Shipley would like to add this to the next meeting's agenda regarding housing density and potential impacts on the District.

10. BOARD MEMBER COMMENTS/REPORTS - None

11. ANNOUNCEMENTS

A. Regular Board Meeting August 8, 2023, at 5:00 p.m.

12. ADJOURNMENT

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

Moved by Ms. Czeschin, Second by Ms. Connolly

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

The meeting was adjourned at 6:33 pm.

HILTON CREEK COMMUNITY SERVICES District
Preliminary Budget Worksheet FY 2023 2024

REVENUE	GL#	Proposed SEWER Budget	Last FY Totals
General Operating Revenue:			
1	Property Taxes <u>Transferred</u> to Operations ESTIMATE	231,000.00	60,000.00
Sewer Operation & Maintenance Revenue:			
2	Sewer Use Fees ESTIMATE	446,900.00	357,253.20
Sewer Capital Improvement Revenue: Moved			
Investment Revenue			
3	Interest on Investments	0.00	87.20
4	Transfer From Reserves	0.00	
5	Transfer From Other Funds	0.00	
6	Other Revenue	0.00	243.33
7	Late Charges	0.00	1,217.20
TOTAL REVENUES		677,900.00	418,557.60
EXPENSES			
ADMINISTRATION EXPENSES		6000	
8	Administration Fee	6001	-
9	Transfer out to Emergency Reserves		
10	Transfer out to Capital Improvement Projects		
11	Mono County Admin Fee (Book Entry)	6002 4,500.00	3,212.00
12	***Depreciation Expense (Book Entry Only)	6003 90,000.00	90,000.00
SUBTOTAL		94,500.00	93,212.00

			Proposed SEWER Budget	Last FY Totals
	Estimated EMPLOYEE BENEFITS	6100		
13	Medical Reimbursement - Director (5)	6101	11,696.00	6,277.54
14	Medical Reimbursement - GM	6102	1,800.00	-
15	Medical Reimbursement - OIT		4,496.00	364.50
16	Medical Reimbursement - Secretary		3,200.00	1,738.79
17	Health Insurance (1) General Manager	6103	25,000.00	0
18	Health Insurance (1) Base Rate OIT	6104	25,000.00	21,506.28
19	Health Insurance - Retired (2)	6105	3,300.00	3,286.39
20	Retirement Benefits - Employer Contributions GM	6107	9,233.35	-
21	Retirement Benefits - Employer Contributions OIT (10.1%)	6108	6,100.00	5,025.86
22	*** Retirement Benefits - Employee Contributions GM	6110	7,000.00	-
23	***Retirement Benefits - Employee Contriutions OIT	6111	4,700.00	4,488.99
24	***457 - Employee Contributions	6113	0.00	-
25	457 Employer Contributions GM	6114	1,980.00	-
26	457 Employer Contributions OIT	6115	1,980.00	1,980.02
27	Add Compensation - Directors	6116	9,900.00	9,991.82
28	Add Compensation - Secretary	6117	1,980.00	1,980.03
	SUBTOTAL		117,365.35	56,640.22
	PAYROLL	6200		
	Salaries & Employee Benefits:			
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	6201	8,100.00	6,430.00
30	General Manager Salary	6202	91,419.30	-
31	OIT	6203	61,000.00	57,099.42
32	OIT Overtime		10,000.00	8,598.51
33	OIT Additional Duties Pay OIT Operations Stand by Time		13,500.00 7,000.00	13,959.14 5,099.22
34	Chief Plant Operator - Part Time CPO Operations Stand by Time	6204	55,000.00 7,000.00	50,706.25 231.25
35	Perdiem	6205	25,000.00	13,997.50
37	Secretarial Gross Salary Part Time	6206	36,000.00	37,034.66
38	Payroll Taxes	6210	26,000.00	12,261.08
	SUBTOTAL		340,019.30	205,417.03

			Proposed SEWER Budget	Last FY Totals
OPERATIONS			6500	
39	Liability Insurance	6501	9,000.00	7,553.49
40	Worker's Comp Insurance	6502	8,100.00	7,509.75
41	Accounting	6504	10,800.00	9,945.00
42	Legal Fees	6280	5,000.00	213.75
43	Rate Study Avail Fees & Connection Fees		36,000.00	13,012.56
44	Dues & Subscriptions	6505	2,610.00	3,033.20
45	Travel -Non Litigation	6506	900.00	
46	License and Fees	6507	30,000.00	28,140.00
47	Educational Expenses	6556	8,100.00	277.00
48	Telephone	6557	3,240.00	2,718.78
49	Office Expenses	6550	9,000.00	11,072.01
50	Rent/Property Lease	6290	500.00	75.16
51	Contingency Admin Operations	6560	10,000.00	Moved to Legal
SUBTOTAL			133,250.00	83,550.70
REPAIRS & MAINTENANCE			6600	
52	Auto Expenses	6601	4,500.00	3,838.06
53	Contract Services	6602	5,000.00	
54	Lab Testing	6603	6,500.00	5,823.90
55	Plant - General Repairs & Maintenance	6604	15,000.00	5,869.24
56	Tools & Equipment - Non Capital	6605	20,000.00	5,751.28
57	SCADA	6606	15,000.00	-
58	Plant - Pond Maintenance	6607	5,350.00	36.60
59	Plant - Sludge Removal	6608	9,000.00	1,079.81
60	Sewer Lines - Vactor & General Maintenance	6609	25,000.00	12,209.10
61	Supplies	6610	900.00	196.95
62	Water	6611A	1,200.00	795.00
63	SCE - Plant	6611B	30,000.00	26,641.63
64	SCE - Pump Station	6611C	11,000.00	10,435.91
65	Heavy Equipment & Snow Removal Plant	6616	15,000.00	14,001.25
66	Repairs & Maintenance Contingency	6618	10,198.00	Moved to Rents
SUBTOTAL			173,648.00	86,678.73
LONG TERM LIABILITY				
67	Debt - So Cal Ren - In Capital	6900	<i>16,600.00</i>	
68	CalPERS Unfunded Liability		<i>21,150.00</i>	19,798.20
69	Leave Payout (Vac & SL)		<i>17,000.00</i>	
SUBTOTAL			54,750.00	19,798.20
SUBTOTAL ALL EXPENSES			913,532.65	545,296.88
LESS ADJUSTMENTS				
70	<i>***Non-Budget Items Expense</i>		<i>106,200.00</i>	<i>97,700.99</i>

		Proposed SEWER Budget	Last FY Totals
71	**** <i>Vacant GM Position</i>	129,432.65	-
	TOTAL ADJUSTED EXPENSES	677,900.00	447,595.89

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

HILTON CREEK COMMUNITY SERVICES District
Preliminary Budget Worksheet FY 2023 2024

REVENUE		GL#	B4 JD	Proposed SEWER Budget	Last FY Totals
General Operating Revenue:					
1	Property Taxes <u>Transferred</u> to Operations			231,000.00	60,000.00
				ESTIMATE	
Sewer Operation & Maintenance Revenue:					
2	Sewer Use Fees			446,900.00	357,253.20
				ESTIMATE	
Sewer Capital Improvement Revenue: Moved					
Investment Revenue					
3	Interest on Investments			0.00	87.20
4	Transfer From Reserves			0.00	
5	Transfer From Other Funds			0.00	
6	Other Revenue			0.00	243.33
7	Late Charges			0.00	1,217.20
TOTAL REVENUES				677,900.00	418,557.60
EXPENSES					
ADMINISTRATION EXPENSES		6000			
8	Administration Fee	6001			-
9	Trasfer out to Emergency Reserves				
10	Transfer out to Capital Improvement Projects				
11	Mono County Admin Fee (Book Entry)	6002		4,500.00	3,212.00
12	***Depreciation Expense (Book Entry Only)	6003		90,000.00	90,000.00
SUBTOTAL				94,500.00	93,212.00

		B4 JD	Proposed SEWER Budget	Last FY Totals	
Estimated EMPLOYEE BENEFITS		6100			
13	Medical Reimbursement - Director (5)	6101	12,995.00	11,696.00	6,277.54
14	Medical Reimbursement - GM	6102	1,800.00	1,800.00	-
15	Medical Reimbursement - OIT		4,995.00	4,496.00	364.50
16	Medical Reimbursement - Secretary		3,510.00	3,200.00	1,738.79
17	Health Insurance (1) General Manager	6103	28,000.00	25,000.00	0
18	Health Insurance (1) Base Rate OIT	6104	28,000.00	25,000.00	21,506.28
19	Health Insurance - Retired (2)	6105	3,600.00	3,300.00	3,286.39
20	Retirement Benefits - Employer Contributions GM	6107	11,000.00	9,233.35	-
21	Retirement Benefits - Employer Contributions OIT (10.1%)	6108	6,700.00	6,100.00	5,025.86
22	*** Retirement Benefits - Employee Contributions GM	6110		7,000.00	-
23	***Retirement Benefits - Employee Contriutions OIT	6111		4,700.00	4,488.99
24	***457 - Employee Contributions	6113		0.00	-
25	457 Employer Contributions GM	6114	2,200.00	1,980.00	-
26	457 Employer Contributions OIT	6115	2,200.00	1,980.00	1,980.02
27	Add Compensation - Directors	6116	11,000.00	9,900.00	9,991.82
28	Add Compensation - Secretary	6117	2,200.00	1,980.00	1,980.03
SUBTOTAL				117,365.35	56,640.22
PAYROLL		6200			
Salaries & Employee Benefits:					
Director's Gross Salary					
29	+ \$3,000 Special Meetings if they occur	6201	9,000.00	8,100.00	6,430.00
30	General Manager Salary	6202	101,577.00	91,419.30	-
31	OIT	6203	67,000.00	61,000.00	57,099.42
32	OIT Overtime		10,000.00	10,000.00	8,598.51
33	OIT Additional Duties Pay		15,000.00	13,500.00	13,959.14
	OIT Operations Stand by Time			7,000.00	5,099.22
34	Chief Plant Operator - Part Time	6204		55,000.00	50,706.25
	CPO Operations Stand by Time			7,000.00	231.25
35	Perdiem	6205		25,000.00	13,997.50
37	Secretarial Gross Salary Part Time	6206	40,000.00	36,000.00	37,034.66
38	Payroll Taxes	6210		26,000.00	12,261.08
SUBTOTAL				340,019.30	205,417.03

		B4 JD	Proposed SEWER Budget	Last FY Totals	
OPERATIONS		6500			
39	Liability Insurance	6501	10,000.00	9,000.00	7,553.49
40	Worker's Comp Insurance	6502	9,000.00	8,100.00	7,509.75
41	Accounting	6504	12,000.00	10,800.00	9,945.00
42	Legal Fees	6280	5,000.00	5,000.00	213.75
43	Rate Study Avail Fees & Connection Fees		36,000.00	36,000.00	13,012.56
44	Dues & Subscriptions	6505	2,900.00	2,610.00	3,033.20
45	Travel -Non Litigation	6506	1,000.00	900.00	
46	License and Fees	6507		30,000.00	28,140.00
47	Educational Expenses	6556	9,000.00	8,100.00	277.00
48	Telephone	6557	3,600.00	3,240.00	2,718.78
49	Office Expenses	6550	10,000.00	9,000.00	11,072.01
50	Rent/Property Lease	6290		500.00	75.16
51	Contingency Admin Operations	6560		10,000.00	Moved to Legal
SUBTOTAL			133,250.00	83,550.70	
REPAIRS & MAINTENANCE		6600			
52	Auto Expenses	6601	5,000.00	4,500.00	3,838.06
53	Contract Services	6602		5,000.00	
54	Lab Testing	6603		6,500.00	5,823.90
55	Plant - General Repairs & Maintenance	6604		15,000.00	5,869.24
56	Tools & Equipment - Non Capital	6605		20,000.00	5,751.28
57	SCADA	6606		15,000.00	-
58	Plant - Pond Maintenance	6607		5,350.00	36.60
59	Plant - Sludge Removal	6608		9,000.00	1,079.81
60	Sewer Lines - Vactor & General Maintenance	6609		25,000.00	12,209.10
61	Supplies	6610		900.00	196.95
62	Water	6611A		1,200.00	795.00
63	SCE - Plant	6611B		30,000.00	26,641.63
64	SCE - Pump Station	6611C		11,000.00	10,435.91
65	Heavy Equipment & Snow Removal Plant	6616		15,000.00	14,001.25
66	Repairs & Maintenance Contingency	6618		10,198.00	Moved to Rents
SUBTOTAL			173,648.00	86,678.73	
LONG TERM LIABILITY					
67	Debt - So Cal Ren - In Capital	6900		16,600.00	
68	CalPERS Unfunded Liability		23,500.00	21,150.00	19,798.20
69	Leave Payout (Vac & SL)		19,000.00	17,000.00	
SUBTOTAL			54,750.00	19,798.20	
SUBTOTAL ALL EXPENSES			913,532.65	545,296.88	
LESS ADJUSTMENTS					
70	<i>***Non-Budget Items Expense</i>		106,200.00	97,700.99	

	B4 JD	Proposed SEWER Budget	Last FY Totals
71	**** Vacant GM Position	129,432.65	-
TOTAL ADJUSTED EXPENSES		677,900.00	447,595.89

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