

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, APRIL 8, 2025
5:00 P.M.
Crowley Lake Community Center
58 Pearson Road
Crowley Lake, CA 93546**

AGENDA

All items on this agenda are subject to discussion and direction.

- 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. SoCalRen Energy Efficiency and High Sierra Energy Foundation

- 5. CONSENT AGENDA**
 - A. Financial Reports**
 1. Consideration & Approval of Disbursements List
 - B. Review & Acceptance of Monthly Financial Reports**
 1. Account Summary / Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report –February and March 2025
 3. District Fund Transfers –February & March 2025
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. APPROVAL OF MINUTES**
 1. Minutes of the Regular Board Meeting of January 14, 2025
 2. Minutes of the Regular Board Meeting of February 11, 2025
 3. Minutes of the Regular board Meeting of March 11, 2025 – Cancelled

- 6. OPERATIONS SEWER FACILITIES /JUNIPER DRIVE GENERAL UPDATE**
 - A. General Report on Status of Facilities, Operational Stability**
 1. Plant Automation
 2. Clarifiers
 3. Blower / DO Controller
 4. Wells
 5. Easements, Manholes and Sewer Lines
 6. Drying Beds
 7. Testing and Flows
 8. Juniper Drive Maintenance
 9. Miscellaneous Projects
- 7. SECRETARY /ADMINISTRATIVE UPDATE**
 - a. General Update
 - b. Budget Adjustments Discussion
- 8. NEW BUSINESS**
 - A. Replacement Vehicle
 - B. ADU Billing
 - C. Studio / 1 Bedroom Apartment Guidelines Review – Square Footage
- 9. OLD BUSINESS**
 - A. Connection and Availability Fee Study Update**
- 10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
- 11. BOARD MEMBER COMMENTS/REPORTS**
- 12. ANNOUNCEMENTS**
 - A. Regular Board Meeting: May 13, 2025 at 5 p.m.**
Crowley Lake Community Center
- 13. CLOSED SESSION**
 - A. Personnel Matters – Wastewater Operator II, Board Secretary, Chief Plant Operator**
(Government Code §54957)
- 14. ADJOURNMENT**

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

All items on this agenda are subject to discussion and direction.

HILTON CREEK COMMUNITY SERVICES DISTRICT CHECKS WRITTEN - ALL FUNDS March 12 through April 8, 2025

| Type | Date | Num | Name | Memo | Act. Cost | Amount |
|---------------------------|------------|--------|----------------------------|--|-----------|--------------------|
| Mar 12 - Apr 8, 25 | | | | | | |
| Bill Pmt -... | 03/12/2025 | | Bank of America | FEE - REMOTE DEPOSIT | | -15.00 |
| Bill Pmt -... | 03/12/2025 | | INFOSEND, INC | CSA 1 CHRISTMAS TREE LIGHTING ... | | -84.10 |
| Bill Pmt -... | 03/18/2025 | | Intuit | ACH CUSTOMER PAYMENTS JAN & F... | | -46.73 |
| Bill Pmt -... | 03/18/2025 | | Intuit | ACH CUSTOMER PAYMENTS JAN & F... | | -227.81 |
| Bill Pmt -... | 03/18/2025 | | INFOSEND, INC | CUSTOMER BILLING JANUARY & FE... | | -508.93 |
| Bill Pmt -... | 03/18/2025 | | FRONTIER COMMUNICATIONS | Pump Station Alarm System 2/22/2025 ... | | -54.86 |
| Bill Pmt -... | 03/18/2025 | | MCWD | Lab Testing December - PAID ONLINE | | -90.00 |
| Bill Pmt -... | 03/18/2025 | | SCE Plant | 1/31/2025 TO 3/3/2025 | | -2,027.68 |
| Bill Pmt -... | 03/18/2025 | | SCE Pump Station | 1/31/2025 TO 3/3/2025 | | -822.80 |
| Bill Pmt -... | 03/25/2025 | | UMPQUA BANK | FEBRUARY 2025 | | -1,178.73 |
| Check | 03/27/2025 | | JUNIPER DRIVE FEES | VOID: | | 0.00 |
| Paycheck | 03/31/2025 | DD1473 | BEATTY, LORINDA A | Direct Deposit | | 0.00 |
| Paycheck | 03/31/2025 | DD1474 | CONNOLLY, ISABEL S | Direct Deposit | | 0.00 |
| Paycheck | 03/31/2025 | 8656 | FIORE, MARK | | | -167.11 |
| Paycheck | 03/31/2025 | DD1476 | Kirwan, Dena | Direct Deposit | | 0.00 |
| Paycheck | 03/31/2025 | DD1477 | PRESTON, DEVIN M | Direct Deposit | | 0.00 |
| Paycheck | 03/31/2025 | 8657 | SHIPLEY, STEVE H | | | -167.11 |
| Paycheck | 03/31/2025 | DD1475 | CZESCHIN, WINDSOR | Direct Deposit | | 0.00 |
| Liability C... | 03/31/2025 | | QuickBooks Payroll Service | Created by Payroll Service on 03/28/2025 | | -3,867.43 |
| Paycheck | 03/31/2025 | DD1478 | CZESCHIN, WILLIAM | Direct Deposit | | 0.00 |
| Paycheck | 03/31/2025 | DD1479 | HAFNER, KEITH | Direct Deposit | | 0.00 |
| Liability C... | 03/31/2025 | | QuickBooks Payroll Service | Created by Payroll Service on 03/28/2025 | | -12,045.52 |
| Bill Pmt -... | 04/01/2025 | 8655 | MOUNTAIN MEADOWS MUTU... | WATER - PUMP STATION - APRIL MA... | | -300.00 |
| Liability C... | 04/02/2025 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # -303257370 | | -49.90 |
| Liability C... | 04/02/2025 | E-pay | EFTPS | 94-2834850 QB Tracking # -303222370 | | -2,842.66 |
| Liability C... | 04/02/2025 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # -303177370 | | -1,047.28 |
| Liability C... | 04/04/2025 | 8656 | PERS 457 Contributions | 3320645013 | | -183.33 |
| Liability C... | 04/04/2025 | 8657 | PERS 457 Contributions | 3320645013 | | -183.33 |
| Liability C... | 04/04/2025 | | PERS Retirement | 3320645013 | | -892.37 |
| Bill Pmt -... | 04/04/2025 | | AT&T | MARCH 2025 | | -285.08 |
| Bill Pmt -... | 04/04/2025 | | MAMMOTH DISPOSAL | MAR 2025 | | -228.94 |
| Bill Pmt -... | 04/04/2025 | | MCWD | Lab Testing APRIL - PAID ONLINE | | -90.00 |
| Bill Pmt -... | 04/04/2025 | | PERS Health Insurance | APRIL 2025 | | -2,960.07 |
| Bill Pmt -... | 04/04/2025 | | PERS Retirement | FEBRUARY EMPLOYER CONTRIBUT... | | -653.04 |
| Bill Pmt -... | 04/04/2025 | | FRONTIER COMMUNICATIONS | Pump Station Alarm System 3/22/2025 ... | | -54.83 |
| Bill Pmt -... | 04/04/2025 | | PERS - Other | LATE FEE - PAYROLL REPORTING | | -200.00 |
| Bill Pmt -... | 04/04/2025 | | PERS Retirement | MARCH EMPLOYER CONTRIBUTION | | -650.51 |
| Bill Pmt -... | 04/08/2025 | 8651 | BRENTWOOD INDUSTRIES, I... | INVOICE 87700-01 | | -61,000.00 |
| Bill Pmt -... | 04/08/2025 | 8652 | Los Angeles County | A152WDPO1-P2Z | | -31,780.99 |
| Bill Pmt -... | 04/08/2025 | 8653 | MAMMOTH BUSINESS ESSE... | INVOICE 11252 | | -127.60 |
| Bill Pmt -... | 04/08/2025 | 8654 | THE SHEET | Administrative Assistant Ad | | -64.00 |
| Bill Pmt -... | 04/08/2025 | 8658 | MAMMOTH BUSINESS ESSE... | INVOICE 11252 | | -203.35 |
| Bill Pmt -... | 04/08/2025 | 8659 | Robert D Niehaus, Inc. | AVAILABILITY AND CONNECTION FE... | | -2,630.00 |
| Mar 12 - Apr 8, 25 | | | | | | -127,731.09 |

**Hilton Creek Community Services District
Sewer Funds Account Balances
Preliminary Year End Report As Of
March 31, 2025**

| Account | Previous | | | | 3/31/2025 |
|------------------------------------|-------------------|-------------------|--------------------|-------------|------------------------|
| | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America * | 59,243.58 | 99,175.88 | (32,931.63) | - | 125,487.83 |
| Sewer Fund Use Fees & Expenses | | 56,140.01 | (32,008.42) | | |
| Cancelled / Return/ Fin. Chg Other | | 31,780.99 | | | |
| County Inv. Pool Transfer | | | - | | |
| LAIF Transfers | | | | | |
| Capital Reserve Transfer | | - | - | | |
| Connection Fees | | 7,343.00 | - | | |
| Delinquent Accounts - Collection | | | | | |
| Availability Fees | | | | | |
| Juniper Deposits/Expenses | | 3,911.88 | (923.21) | | |
| Juniper Drive Transfers | | - | - | | |
| Admin / Late Fees | | - | | | |
| Capital Reserve | 55,572.56 | 0.47 | - | - | 55,573.03 |
| Connection & Availability Fees | | | | | |
| Transfers | | | - | | |
| Interest | | 0.47 | | | |
| LAIF | 5,440.87 | - | - | - | 5,440.87 |
| Checking Transfers | | | | | No Change |
| Interest | | | | | |
| Other | | | | | |
| Other | | | | | |
| County Investment Pool | 744,356.92 | 5,865.36 | - | - | 750,222.28 |
| Checking Transfers | | | - | | |
| LAIF Transfers | | | | | 12/31/2024 |
| Interest | | 5,865.36 | | | Fund 5555.74 |
| Unsec. Property Tax | | | | | Tas Fund 309.62 |
| Secure Property Tax | | | | | |
| Other | | | | | |
| Unitary Property Tax | | | | | |
| Delinquent /Avial Fee Collection | | | | | |
| Total** | 864,613.93 | 105,041.71 | (32,931.63) | - | 936,724.01 |

** Balance Owed to Juniper Fund (7,107.31)
Total with Juniper Drive Oweing 929,616.70

| COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL | | | | | |
|--|------------|-------------|-----------|---|------------|
| HOLDINGS | 380,092.80 | (70,000.00) | 70,000.00 | - | 380,092.80 |
| Emergency Reserves Holdings | 67,546.40 | | 70,000.00 | | 137,546.40 |
| Capital Reserves Holdings | 67,546.40 | | | | 67,546.40 |
| Operation Reserves Holdings | 50,000.00 | | | | 50,000.00 |
| Capital Generator Holdings | 75,000.00 | | | | 75,000.00 |
| Clarifier Replacement Holdings | 70,000.00 | (70,000.00) | | | - |
| PERS UAL Holdings | 25,000.00 | | | | 25,000.00 |
| Personnel Leave Liability Holdings | 25,000.00 | | | | 25,000.00 |
| Vehicle Replacement Holdings | | | | | - |

Juniper Drive Special Zone of Benefit Funds
Preliminary Year End Report As Of
March 31, 2025

| | Previous | Credits | Debits | Adjustments | 3/31/2025 Balance |
|-------------------------------|-------------------|------------------|----------------|-------------|----------------------|
| Bank of America | 100,143.06 | 8,156.65 | (70.91) | - | 108,228.80 |
| Juniper Drive Fees Collected | | 8,156.65 | | | |
| Juniper Drive Expenses | | | (70.91) | | |
| LAIF | 5,083.80 | - | - | - | 5,083.80 |
| Interest | | | | | No Change |
| Other | | | | | |
| County Investment Pool | 382,764.29 | 2,828.98 | - | - | 385,593.27 |
| Checking Transfers | | | | | 12/31/2024 |
| Interest | | 2,828.98 | | | Fund Interest |
| Other | | | | | |
| Total** | 487,991.15 | 10,985.63 | (70.91) | - | 498,905.87 |

** Balance Owed to Juniper Fund 7,107.31

Total with Balance Owed to Sewer Fund 506,013.18

| Juniper Drive Wash | | | | | | |
|---------------------------|-----------------|--------------|-----------|----------------|-----------|------------|
| Fwd | | JD Fees Coll | JD Checks | *Adjust | Pmt to SF | SF Owes JD |
| | 4,118.64 | 3,911.88 | (923.21) | | | 7,107.31 |

Funds collected / paid in Sewer Fund

WORKING ACCOUNT BALANCES**PER ALLOCATION**

| | Beginning Balance | 3/31/2025 | Fiscal YTD Change |
|---|----------------------|-------------------|----------------------|
| Operations | | | |
| Checking | 57,497.57 | 125,487.83 | 67,990.26 |
| <i>*Inv - Operations Reserves</i> | 25,000.00 | 50,000.00 | 25,000.00 |
| <i>*Inv- Emergency Reserves</i> | 42,546.40 | 137,546.40 | 95,000.00 |
| <i>*Inv - PERS UAL</i> | 25,000.00 | 25,000.00 | - |
| <i>*Inv - Personnel Leave Liabilities</i> | 25,000.00 | 25,000.00 | - |
| JD Owes SF | (0.00) | (7,107.31) | (7,107.31) |
| Total Operations Funds | 175,043.97 | 355,926.92 | 180,882.95 |
| <i>*Investment Pool</i> | | | |

| | | | |
|--|-------------------|-------------------|-------------|
| Capital | | | |
| Savings | 114,931.71 | 55,573.03 | (59,358.68) |
| <i>*Inv - Capital Reserves</i> | 42,546.40 | 67,546.40 | 25,000.00 |
| <i>*Inv- Generator Reserves</i> | - | 75,000.00 | 75,000.00 |
| <i>*Inv - Clarifier Replacement Holdings</i> | - | - | - |
| <i>Inv. - Vehicle Replacement Holdings</i> | - | - | - |
| Total Capital Funds | 157,478.11 | 198,119.43 | 40,641.32 |
| <i>*Investment Pool</i> | | | |

| | | | |
|----------------------------|-------------------|-------------------|-------------|
| Juniper Operations | | | |
| Juniper Drive Checking | 140,925.97 | 108,228.80 | (32,697.17) |
| Juniper Wash | (0.00) | 7,107.31 | 7,107.31 |
| Juniper Investment Funds | 326,823.77 | 385,593.27 | 58,769.50 |
| Total Juniper Drive | 467,749.74 | 500,929.38 | 33,179.64 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

04/04/25

As of March 31, 2025

Accrual Basis

| | <u>Mar 31, 25</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · 1 Bank of America-Checking | 125,487.83 |
| 12000 · 3 B of America-Capital Reserve | 55,573.03 |
| 13000 · 4 Mono Co Treasury Inv. Pool | 750,222.28 |
| 14000 · 5 LAIF | |
| General Sewer Fund | 4,957.36 |
| 14000 · 5 LAIF - Other | 483.51 |
| Total 14000 · 5 LAIF | <u>5,440.87</u> |
| Total Checking/Savings | 936,724.01 |
| Accounts Receivable | |
| 10100 · Accounts receivable | |
| 10101 · SEWER USE FEES | |
| 10105 · Finance Charge | 1,237.15 |
| 10109 · LIEN FEE | -100.00 |
| 10101 · SEWER USE FEES - Other | 92,437.62 |
| Total 10101 · SEWER USE FEES | <u>93,574.77</u> |
| 10102 · AVAILABILITY FEES | 1,500.00 |
| 10107 · Non Customer | -211.60 |
| 10108 · ADMIN FEE - DELINQUENT ACCOUNTS | 2,207.57 |
| 10100 · Accounts receivable - Other | -495.54 |
| Total 10100 · Accounts receivable | <u>96,575.20</u> |
| 10103 · SEWER CONNECTION FEE | -110.62 |
| Total Accounts Receivable | <u>96,464.58</u> |
| Other Current Assets | |
| 10202 · Allowance for uncollectibles | -254.45 |
| 1499 · Undeposited Funds | 316.82 |
| Total Other Current Assets | <u>62.37</u> |
| Total Current Assets | 1,033,250.96 |
| Fixed Assets | |
| 10300 · Property, Plant & Equipment | |
| 10301 · Equipment | 3,104,881.53 |
| 10302 · Facilities Improvements | 78,028.37 |
| 10303 · Other Equipment | 21,391.22 |
| 10304 · Vehicles | 16,500.00 |
| 10300 · Property, Plant & Equipment - Other | 53,625.00 |
| Total 10300 · Property, Plant & Equipment | <u>3,274,426.12</u> |
| Total Fixed Assets | 3,274,426.12 |
| Other Assets | |
| 10305 · Accumulated depreciation | -2,893,782.35 |
| 16000 · Transfer | 7,310.61 |
| Total Other Assets | <u>-2,886,471.74</u> |
| TOTAL ASSETS | <u><u>1,421,205.34</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 10400 · Accounts payable | 2,877.10 |
| 17000 · Juniper Dr SZB Clearing Acct | 7,107.31 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

04/04/25

Balance Sheet

Accrual Basis

As of March 31, 2025

| | Mar 31, 25 |
|--|---------------------|
| 2100 · Payroll Liabilities | |
| 2101 · 457 Employee Cont | 366.66 |
| 2103 · B Retirement - EE Cont | 892.26 |
| 2100 · Payroll Liabilities - Other | 250.29 |
| Total 2100 · Payroll Liabilities | 1,509.21 |
| 2110 · Direct Deposit Liabilities | -1,897.68 |
| Total Other Current Liabilities | 9,595.94 |
| Total Current Liabilities | 9,595.94 |
| Long Term Liabilities | |
| 10502 · PENSION LIABILITIES | |
| 10503 · Def inflows of resources-actuar | 49,993.00 |
| 10504 · Def outflows of resources-actua | -100,283.00 |
| 10506 · Net Pension Liability | 310,167.00 |
| Total 10502 · PENSION LIABILITIES | 259,877.00 |
| 2500 · Loan - LA County | 54,111.55 |
| Total Long Term Liabilities | 313,988.55 |
| Total Liabilities | 323,584.49 |
| Equity | |
| 1110 · Retained Earnings | 788,951.44 |
| 1112 · Capital Improvement Reserve | 152,054.71 |
| Net Income | 156,614.70 |
| Total Equity | 1,097,620.85 |
| TOTAL LIABILITIES & EQUITY | 1,421,205.34 |

HILTON CREEK COMMUNITY SERVICES DISTRICT ALL HILTON CREEK (GENERAL FUND) TRANSACTIONS

March 2025

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------|------------|--------|------------------------|------------------|------------------------|-----|--------------------|------------------|------------------|
| Mar 25 | | | | | | | | | |
| Paycheck | 03/01/2025 | 8648 | Hatter, Jason T | | 10000 · 1 Bank of A... | X | -SPLIT- | | 873.50 |
| Deposit | 03/02/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 90.00 | |
| Liability Check | 03/03/2025 | | QuickBooks Payroll ... | Created by Pa... | 10000 · 1 Bank of A... | X | 2110 · Direct D... | | 2,466.40 |
| Liability Check | 03/04/2025 | E-pay | Emp. Dev. Dept. | 499-0247-1 Q... | 10000 · 1 Bank of A... | X | -SPLIT- | | 192.69 |
| Liability Check | 03/04/2025 | E-pay | Emp. Dev. Dept. | 499-0247-1 Q... | 10000 · 1 Bank of A... | X | -SPLIT- | | 907.43 |
| Liability Check | 03/04/2025 | E-pay | EFTPS | 94-2834850 Q... | 10000 · 1 Bank of A... | X | -SPLIT- | | 2,471.38 |
| Bill Pmt -Check | 03/04/2025 | | MAMMOTH DISPOS... | FEB 2025 | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 228.94 |
| Bill Pmt -Check | 03/04/2025 | | PERS Health Insura... | MARCH 2025 | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 3,119.13 |
| Deposit | 03/05/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 55.31 | |
| Deposit | 03/05/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 790.02 | |
| Bill Pmt -Check | 03/07/2025 | 8650 | MAMMOTH BUSINE... | INVOICE 11314 | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 88.35 |
| Deposit | 03/10/2025 | | SOCALREN | SSP INCENTI... | 10000 · 1 Bank of A... | X | 7030 · Other In... | 31,780.99 | |
| Bill Pmt -Check | 03/11/2025 | 8649 | Robert D Niehaus, Inc. | AVAILABILIT... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 1,280.00 |
| Deposit | 03/12/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 7,343.00 | |
| Deposit | 03/12/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | 17000 · Junipe... | 196.84 | |
| Deposit | 03/12/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 2,210.64 | |
| Deposit | 03/12/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.36 | |
| Bill Pmt -Check | 03/12/2025 | | Bank of America | FEE - REMOT... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 15.00 |
| Bill Pmt -Check | 03/12/2025 | | INFOSEND, INC | CSA 1 CHRIS... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 84.10 |
| Deposit | 03/14/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 27,918.93 | |
| Bill Pmt -Check | 03/18/2025 | | Intuit | ACH CUSTO... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 46.73 |
| Bill Pmt -Check | 03/18/2025 | | Intuit | ACH CUSTO... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 227.81 |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 87.78 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 351.12 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 171.56 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 702.24 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 526.68 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 848.54 | |
| Deposit | 03/18/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Bill Pmt -Check | 03/18/2025 | | INFOSEND, INC | CUSTOMER ... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 508.93 |
| Bill Pmt -Check | 03/18/2025 | | FRONTIER COMMU... | Pump Station ... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 54.86 |
| Bill Pmt -Check | 03/18/2025 | | MCWD | Lab Testing D... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 90.00 |
| Bill Pmt -Check | 03/18/2025 | | SCE Plant | 1/31/2025 TO ... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 2,027.68 |
| Bill Pmt -Check | 03/18/2025 | | SCE Pump Station | 1/31/2025 TO ... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 822.80 |
| Deposit | 03/19/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 5,269.26 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 1,053.52 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 3,131.28 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 55.31 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 174.68 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 351.12 | |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | 17000 · Junipe... | 393.68 | |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | 17000 · Junipe... | 218.12 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 87.78 | |
| Deposit | 03/20/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 263.34 | |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 295.26 | |
| Deposit | 03/22/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 1,141.14 | |
| Deposit | 03/24/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 1,266.14 | |
| Bill Pmt -Check | 03/25/2025 | | UMPQUA BANK | FEBRUARY 2... | 10000 · 1 Bank of A... | X | 20000 · *Accou... | | 1,178.73 |
| Deposit | 03/26/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | VOID: | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Deposit | 03/27/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 877.80 | |
| Deposit | 03/27/2025 | | | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 8,051.00 | |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 1,324.60 | |
| Deposit | 03/29/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| Paycheck | 03/31/2025 | DD1473 | BEATTY, LORINDA A | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2025 | DD1474 | CONNOLLY, ISABE... | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2025 | 8656 | FIORE, MARK | | 10000 · 1 Bank of A... | X | -SPLIT- | | 167.11 |
| Paycheck | 03/31/2025 | DD1476 | Kinwan, Dena | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2025 | DD1477 | PRESTON, DEVIN M | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2025 | 8657 | SHIPLEY, STEVE H | | 10000 · 1 Bank of A... | X | -SPLIT- | | 167.11 |
| Paycheck | 03/31/2025 | DD1475 | CZESCHIN, WINDS... | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Liability Check | 03/31/2025 | | QuickBooks Payroll ... | Created by Pa... | 10000 · 1 Bank of A... | X | 2110 · Direct D... | | 3,867.43 |
| Paycheck | 03/31/2025 | DD1478 | CZESCHIN, WILLIAM | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2025 | DD1479 | HAFNER, KEITH | Direct Deposit | 10000 · 1 Bank of A... | X | -SPLIT- | 0.00 | |
| Liability Check | 03/31/2025 | | QuickBooks Payroll ... | Created by Pa... | 10000 · 1 Bank of A... | X | 2110 · Direct D... | | 12,045.52 |
| Deposit | 03/31/2025 | | | Deposit | 10000 · 1 Bank of A... | X | 1499 · Undepo... | 175.56 | |
| | | | | | | | | 98,958.64 | 32,931.63 |

Mar 25

HILTON CREEK COMMUNITY SERVICES DISTRICT HCCSD / JD CLEARING TRANSACTIONS March 2025

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------|------------|----------|-----------------------|------------------|-------------------------|-----|-------------------|---------------|-----------------|
| Mar 25 | | | | | | | | | |
| Bill | 03/01/2025 | March... | PERS Health Insura... | 10% Health Ins | 17000 · Juniper Dr S... | | 20000 · *Accou... | 264.20 | |
| Bill | 03/01/2025 | March... | PERS Health Insura... | 10% Health Ins | 17000 · Juniper Dr S... | | 20000 · *Accou... | 47.72 | |
| Deposit | 03/12/2025 | | JUNIPER DRIVE FE... | J6012002 CA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Bill | 03/18/2025 | JAN &... | INFOSEND, INC | 10% CUSTO... | 17000 · Juniper Dr S... | | 20000 · *Accou... | 50.90 | |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | J6014012 PE... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 393.68 |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | J6017007-001... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 218.12 |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | J620018-001 ... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/20/2025 | | JUNIPER DRIVE FE... | J620018-002 ... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 98.42 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6012001 RO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6012014 MC... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6016005 HA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6017015 FIO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6020010-001... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6017004 CA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/25/2025 | | JUNIPER DRIVE FE... | J6017005 CA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 85.10 |
| Bill | 03/25/2025 | FEBR... | UMPQUA BANK | 10% FUEL & ... | 17000 · Juniper Dr S... | | 20000 · *Accou... | 27.63 | |
| Bill | 03/25/2025 | FEBR... | UMPQUA BANK | 10% OFFICE ... | 17000 · Juniper Dr S... | | 20000 · *Accou... | 24.80 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6020017 DA... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6020016 DA... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6013016 NO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6013015 NO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6013020 NO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6020003 FO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6020006 FO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6013006 HA... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Check | 03/27/2025 | 8655 | JUNIPER DRIVE FE... | J6013002 DO... | 17000 · Juniper Dr S... | X | 10000 · 1 Bank... | 0.00 | |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6020017 DA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6020016 DA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 85.10 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6013016 NO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 85.10 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6013015 NO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 85.10 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6013020 NO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6020003 FO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6020006 FO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 85.10 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6013006 HA... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| Deposit | 03/27/2025 | | JUNIPER DRIVE FE... | J6013002 DO... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 196.84 |
| General Journal | 03/28/2025 | LB 20... | | 10% GROSS ... | 17000 · Juniper Dr S... | | 6212 · Gross P... | 389.98 | |
| General Journal | 03/28/2025 | LB 20... | | 10% GROSS ... | 17000 · Juniper Dr S... | | 6212 · Gross P... | 18.33 | |
| General Journal | 03/28/2025 | LB 20... | | 10% GROSS ... | 17000 · Juniper Dr S... | | 6212 · Gross P... | 8.00 | |
| Deposit | 03/29/2025 | | JUNIPER DRIVE FE... | J6017017 GIL... | 17000 · Juniper Dr S... | | 10000 · 1 Bank... | | 217.24 |
| General Journal | 03/31/2025 | LB 20... | | Total 10% IC ... | 17000 · Juniper Dr S... | | 6201 · Gross P... | 18.33 | |
| General Journal | 03/31/2025 | LB 20... | | Total 10% W... | 17000 · Juniper Dr S... | | 6201 · Gross P... | 18.33 | |
| General Journal | 03/31/2025 | LB 20... | | Total 10% MF... | 17000 · Juniper Dr S... | | 6201 · Gross P... | 18.33 | |
| General Journal | 03/31/2025 | LB 20... | | Total 10% DP... | 17000 · Juniper Dr S... | | 6201 · Gross P... | 18.33 | |
| General Journal | 03/31/2025 | LB 20... | | Total 10% SS... | 17000 · Juniper Dr S... | | 6201 · Gross P... | 18.33 | |
| | | | | | | | | 923.21 | 3,911.88 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

04/04/25

Balance Sheet

Accrual Basis

As of March 31, 2025

| | <u>Mar 31, 25</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101 - Checking - B of A | 108,228.80 |
| 102 - LAIF | 5,083.80 |
| Mono County Treasury Inv. Pool | 385,593.27 |
| Total Checking/Savings | <u>498,905.87</u> |
| Accounts Receivable | |
| 120 - ACCOUNTS RECEIVABLE | |
| 121 - FINANCE CHARGES | 660.47 |
| 122 - MAINTENANCE FEES | 7,052.83 |
| Total 120 - ACCOUNTS RECEIVABLE | <u>7,713.30</u> |
| Total Accounts Receivable | 7,713.30 |
| Other Current Assets | |
| JDSZB Wash Account | 7,107.31 |
| Total Other Current Assets | <u>7,107.31</u> |
| Total Current Assets | <u>513,726.48</u> |
| TOTAL ASSETS | <u>513,726.48</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 202 - ACCOUNTS PAYABLE | 108.00 |
| Total Accounts Payable | <u>108.00</u> |
| Total Current Liabilities | <u>108.00</u> |
| Total Liabilities | 108.00 |
| Equity | |
| 32000 · 304 - Retained Earnings | 492,797.95 |
| Net Income | 20,820.53 |
| Total Equity | <u>513,618.48</u> |
| TOTAL LIABILITIES & EQUITY | <u>513,726.48</u> |

1:33 PM

04/04/25

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE TRANSACTIONS - NOT WASH
March 2025

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|---------------|------------|-----|--------|----------|-------------------------|-----|-------------------|-----------------|--------------|
| Mar 25 | | | | | | | | | |
| Deposit | 03/14/2025 | | | Deposit | 101 - Checking - B o... | X | -SPLIT- | 7,087.35 | |
| Check | 03/17/2025 | | Intuit | ACH FEES | 101 - Checking - B o... | X | 60400 · 502 - ... | | 33.22 |
| Check | 03/17/2025 | | Intuit | ACH FEES | 101 - Checking - B o... | X | 60400 · 502 - ... | | 37.69 |
| Deposit | 03/27/2025 | | | Deposit | 101 - Checking - B o... | X | -SPLIT- | 1,069.30 | |
| Mar 25 | | | | | | | | 8,156.65 | 70.91 |

1:34 PM

04/04/25

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT JD / HCCSD CLEARING TRANSACTIONS

March 2025

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------|------------|----------|------|------------------|--------------------|-----|-------------------|-----------------|---------------|
| Mar 25 | | | | | | | | | |
| General Journal | 03/01/2025 | LB FY... | | Health Insura... | JDSZB Wash Account | | -SPLIT- | | 264.20 |
| General Journal | 03/01/2025 | LB FY... | | Health Insura... | JDSZB Wash Account | | JDSZB Wash ... | | 47.72 |
| Deposit | 03/12/2025 | | | Deposit | JDSZB Wash Account | | 12000 · Undep... | 196.84 | |
| General Journal | 03/18/2025 | LB FY... | | Infosend - Cu... | JDSZB Wash Account | | 64900 · 507 - ... | | 50.90 |
| Deposit | 03/20/2025 | | | Deposit | JDSZB Wash Account | | -SPLIT- | 1,266.14 | |
| Deposit | 03/20/2025 | | | Deposit | JDSZB Wash Account | | 12000 · Undep... | 393.68 | |
| Deposit | 03/20/2025 | | | Deposit | JDSZB Wash Account | | 12000 · Undep... | 218.12 | |
| Deposit | 03/20/2025 | | | Deposit | JDSZB Wash Account | | -SPLIT- | 295.26 | |
| General Journal | 03/25/2025 | LB FY... | | CC Fuel | JDSZB Wash Account | | -SPLIT- | | 27.63 |
| General Journal | 03/25/2025 | LB FY... | | CC Office Exp... | JDSZB Wash Account | | JDSZB Wash ... | | 24.80 |
| Deposit | 03/27/2025 | | | Deposit | JDSZB Wash Account | | -SPLIT- | 1,324.60 | |
| General Journal | 03/28/2025 | LB FY... | | 10% Gross L... | JDSZB Wash Account | | -SPLIT- | | 389.98 |
| General Journal | 03/28/2025 | LB FY... | | 10% ADD CO... | JDSZB Wash Account | | JDSZB Wash ... | | 18.33 |
| General Journal | 03/28/2025 | LB FY... | | 10% Gross P... | JDSZB Wash Account | | -SPLIT- | | 8.00 |
| General Journal | 03/28/2025 | LB FY... | | 10% Gross P... | JDSZB Wash Account | | JDSZB Wash ... | 0.00 | |
| Deposit | 03/29/2025 | | | Deposit | JDSZB Wash Account | | 12000 · Undep... | 217.24 | |
| General Journal | 03/31/2025 | LB FY... | | 10% IC Gross... | JDSZB Wash Account | | -SPLIT- | | 18.33 |
| General Journal | 03/31/2025 | LB FY... | | 10% WC Gro... | JDSZB Wash Account | | JDSZB Wash ... | | 18.33 |
| General Journal | 03/31/2025 | LB FY... | | 10% MF Gros... | JDSZB Wash Account | | JDSZB Wash ... | | 18.33 |
| General Journal | 03/31/2025 | LB FY... | | 10% DP Gros... | JDSZB Wash Account | | JDSZB Wash ... | | 18.33 |
| General Journal | 03/31/2025 | LB FY... | | 10% SS Gros... | JDSZB Wash Account | | JDSZB Wash ... | | 18.33 |
| | | | | | | | | 3,911.88 | 923.21 |
| Mar 25 | | | | | | | | | |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2025

04/04/25

Accrual Basis

| | Mar 25 |
|--|-----------|
| Ordinary Income/Expense | |
| Income | |
| 4015 · Fees | |
| 4010 · Use Fees | 91,216.13 |
| 4012 · Connection Fee | 7,293.00 |
| 4013 · Inspection Fee | 50.00 |
| 4015 · Fees - Other | 593.16 |
| Total 4015 · Fees | 99,152.29 |
| 4030 · Reimbursed Expenses | -84.10 |
| Total Income | 99,068.19 |
| Gross Profit | 99,068.19 |
| Expense | |
| 6100 · Employee Benefits | |
| 6101 · Health Insurance | |
| 6103A · Health Insurance Operator II | 2,377.75 |
| 6104 · D Health Insurance - Retired | 429.46 |
| Total 6101 · Health Insurance | 2,807.21 |
| 6117 · Add Compensation - Director | 825.00 |
| 6119A · Add Compensation Oper II | 183.33 |
| 6120 · Add Compensation - Secretary | 165.00 |
| 6121 · A Medical Reimb - Board | 0.00 |
| 6122 · A Medical Reimb - Employee | 0.00 |
| Total 6100 · Employee Benefits | 3,980.54 |
| 6200 · Payroll Expenses | |
| 6201 · Gross Payroll-Board of Director | 0.00 |
| 6203A · Gross Payroll - Oper II | 6,373.34 |
| 6204A · Gross Payroll Op II - Add Dutie | 1,273.98 |
| 6205A · Gross PR Oper II OT 1.5 Op II | 1,462.13 |
| 6206A · Gross PR Op II Standby | 456.25 |
| 6207 · Gross Payroll - Chief Plant Op | |
| 6208 · Weekly Standby Stipend - CPO | 50.00 |
| 6207 · Gross Payroll - Chief Plant Op - Other | 4,785.00 |
| Total 6207 · Gross Payroll - Chief Plant Op | 4,835.00 |
| 6211 · Gross Payroll - Per Diem Ops | 1,000.00 |
| 6212 · Gross Payroll-Secretary | 3,509.86 |
| 6213 · Per Diem - Project Assistant | 72.00 |
| 6215 · Payroll Taxes | 1,026.23 |
| 6200 · Payroll Expenses - Other | 0.00 |
| Total 6200 · Payroll Expenses | 20,008.79 |
| 6280 · Professional Fees | |
| 6286 · Rate Study | 1,280.00 |
| Total 6280 · Professional Fees | 1,280.00 |
| 6500 · Operations Administration | |
| 6557 · Telephone | |
| 6557C · Telephone - Fire Alarm | 54.86 |
| Total 6557 · Telephone | 54.86 |
| Total 6500 · Operations Administration | 54.86 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2025

04/04/25

Accrual Basis

| | <u>Mar 25</u> |
|---|-------------------|
| 6550 · Office Expenses | |
| 6550A · Bank Service Charges | 289.54 |
| 6550C · Website / Advert./ Pub Notice | 180.00 |
| 6550D · Statement Production - AR | 458.03 |
| 6550E · Postage/Shipping - Lab Testing | 88.35 |
| 6550G · Office Communication- Not Phone | 43.20 |
| | <hr/> |
| Total 6550 · Office Expenses | 1,059.12 |
| 6600 · Repairs & Maintenance | |
| 6601 · A Automobile Expense | |
| 6601A · Fuel | 248.65 |
| | <hr/> |
| Total 6601 · A Automobile Expense | 248.65 |
| 6603 · Lab Testing | 713.99 |
| 6604 · Plant - General / Misc | 259.40 |
| 6611 · U Utilities | |
| 6611 B · SCE - Plant | 2,027.68 |
| 6611 C · SCE - Pump Station | 822.80 |
| | <hr/> |
| Total 6611 · U Utilities | 2,850.48 |
| | <hr/> |
| Total 6600 · Repairs & Maintenance | 4,072.52 |
| | <hr/> |
| Total Expense | 30,455.83 |
| | <hr/> |
| Net Ordinary Income | 68,612.36 |
| Other Income/Expense | |
| Other Income | |
| 7030 · Other Income z | 31,780.99 |
| 7031 · Interest Income | 5,865.83 |
| | <hr/> |
| Total Other Income | 37,646.82 |
| | <hr/> |
| Net Other Income | 37,646.82 |
| | <hr/> |
| Net Income | 106,259.18 |
| | <hr/> <hr/> |

**HILTON CREEK COMMUNITY SERVICES DISTRICT
ACTUAL TO BUDGET FY 2024-2025
Monday, March 31, 2025**

| | 2024/2025 Proposed SEWER Budget | Year To Date | | Year To Date | Over (Under) | % used of Budget | Goal | |
|--|---|-------------------|------------------|------------------|-------------------|---------------------|-------------|---------------|
| | | February | March | | | | 0.6667 | Over |
| REVENUE | | | | | | | | |
| General Operating Revenue: | | | | | | | | |
| 1 | Property Taxes <u>Transferred</u> to Operations | 313,490.88 | | 7,340.61 | (306,150.27) | 2% | -64% | |
| Sewer Operation & Maintenance Revenue: | | | | | | | | |
| 2 | Sewer Use Fees | 536,280.00 | 30,822.50 | 56,140.01 | 378,516.97 | (157,763.03) | 71% | 4% OVER |
| Sewer Capital Improvement Revenue: Moved Investment Revenue | | | | | | | | |
| 3 | Interest on Investments | - | | - | - | | | |
| 4 | Transfer From Reserves | - | | 25,000.00 | 25,000.00 | | | |
| 5 | Transfer From Other Funds | - | | - | - | | | |
| 6 | Other Revenue | - | 245.96 | 39,123.99 | 46,712.95 | 46,712.95 | | |
| 7 | Late Charges | - | | | (20.00) | (20.00) | | |
| | <i>Juniper Drive Funds Collected or (Transferred)</i> | | | | 3,010.44 | | | |
| | TOTAL REVENUES | 849,770.88 | 31,068.46 | 95,264.00 | 460,560.97 | (392,220.35) | 0.73 | (0.60) |
| EXPENSES | | | | | | | | |
| ADMINISTRATION EXPENSES | | | | | | | | |
| 8 | Administration Fees | 500.00 | | | 20.00 | (480.00) | | |
| 9 | Trasfer out to Emergency Reserves | - | | | - | | | |
| 10 | Transfer out to Capital Improvement Projects | - | | | - | | | |
| 11 | ***Depreciation Expense (Book Entry Only) | 50,000.00 | 4,200.00 | 4,200.00 | 37,800.00 | (12,200.00) | 76% | 9% OVER |
| | SUBTOTAL | 50,500.00 | 4,200.00 | 4,200.00 | 37,820.00 | (12,680.00) | 0.76 | 0.09 |

| | | 2024/2025 Proposed SEWER Budget | February | March | Year To Date | Over | % used | Goal | |
|------------------------------------|--|---------------------------------------|-----------------|-----------------|------------------|--------------------|-------------|---------------|----------|
| Estimated EMPLOYEE BENEFITS | | | | | | | | | |
| 12 | Medical Reimbursement - Director (5) | 14,893.36 | | | 3,091.42 | (11,801.94) | 21% | -46% | |
| 13 | Medical Reimbursement - GM | 1,620.00 | | | - | (1,620.00) | 0% | -67% | |
| 14 | Medical Reimbursement - Oper II | 6,115.50 | | | - | | | | |
| 15 | Medical Reimbursement - OIT | 1,620.00 | | | | | | | |
| 16 | Medical Reimbursement - Secretary | 1,784.85 | | | 1,641.16 | | | | |
| 17 | Health Insurance (1) General Manager | 25,200.00 | | | | (25,200.00) | 0% | -67% | |
| 18 | Health Insurance (1) Base Rate Oper II | 25,200.00 | 2,377.75 | 2,377.75 | 20,009.82 | (5,190.18) | 79% | 13% OVER | |
| 19 | Health Insurance OIT (Currently Unfilled) | 25,200.00 | | | | (25,200.00) | 0% | -67% | |
| 20 | Health Insurance - Retired (2) | 3,240.00 | 143.15 | 429.46 | 2,578.04 | (661.96) | 80% | 13% OVER | |
| 21 | Retirement Benefits - Employer Contributions GM | 9,900.00 | | | - | (9,900.00) | 0% | -67% | |
| 22 | Retirement Benefits - Employer Contributions Oper II (10.15%) | 7,390.44 | | | 4,111.39 | (3,279.05) | 56% | -11% | |
| 23 | Retirement Benefits - Employer Contributions OIT (Pepra 7.87%) | 4,051.48 | | | | | | | |
| 24 | Additional Compensation - GM | 1,980.00 | | | - | (1,980.00) | 0% | -67% | |
| 25 | Additional Compensation - Oper II | 1,980.00 | 165.00 | 183.33 | | | | | |
| 26 | Additional Compensation - OIT | 1,980.00 | | | - | (1,980.00) | 0% | -67% | |
| 27 | Add Compensation - Directors | 9,900.00 | 641.67 | 825.00 | 6,013.47 | (3,886.53) | 61% | -6% | |
| 28 | Add Compensation - Secretary | 1,980.00 | 165.00 | 165.00 | 1,485.03 | (494.97) | 75% | 8% OVER | |
| SUBTOTAL | | 144,035.63 | 3,492.57 | 3,980.54 | 38,930.33 | (91,194.64) | 3.71 | (4.29) | - |

| | | 2024/2025 Proposed SEWER Budget | February | March | Year To Date | Over | % used | Goal |
|--|---|---------------------------------------|------------------|------------------|-------------------|---------------------|-------------|---------------|
| PAYROLL | | | | | | | | |
| Salaries & Employee Benefits: | | | | | - | | | |
| 29 | Director's Gross Salary + \$3,000 Special Meetings if they occur | 8,100.00 | 813.33 | | 4,246.65 | (3,853.35) | 52% | -14% |
| 30 | General Manager Salary | 95,990.27 | | | - | (95,990.27) | 0% | -67% |
| 31 | Operator II | 72,812.25 | 5,736.01 | 6,373.34 | 52,262.73 | (20,549.52) | 72% | 5% OVER |
| 32 | Operator II Overtime | 12,000.00 | 506.50 | 1,462.13 | 9,992.63 | (2,007.37) | 83% | 17% |
| 33 | Operator II Additional Duties Pay | 14,940.00 | 1,146.58 | 1,273.98 | 10,446.48 | (4,493.52) | 70% | 3% |
| 34 | Operator II Operations Stand by Time | 3,000.00 | 412.50 | 456.25 | 3,643.75 | 643.75 | 121% | 55% |
| 35 | OIT | 51,480.00 | | | | | | |
| 36 | OIT Overtime (100 Hours) | 4,125.00 | | | | | | |
| 37 | OIT Operations Stand by Time | 1,000.00 | | | | | | |
| 38 | Chief Plant Operator - Part Time | 80,000.00 | 2,970.00 | 4,785.00 | 45,705.00 | (34,295.00) | 57% | -10% |
| 39 | CPO Operations Stand by Time | 1,000.00 | | 50.00 | 350.00 | | | |
| 40 | Per diem Operations | 20,000.00 | 1,000.00 | 1,000.00 | 11,280.00 | (8,720.00) | 56% | -10% |
| 41 | Secretarial Gross Salary Part Time | 45,540.00 | 3,509.86 | 3,509.86 | 33,521.82 | (12,018.18) | 74% | 7% OVER |
| 42 | Per Diem Project Assistant | 19,800.00 | 452.67 | 72.00 | | | | |
| 43 | Per Diem Assistant Secretary | 19,800.00 | | | | | | |
| 44 | Payroll Taxes | 18,900.00 | 1,108.88 | 1,026.23 | 14,597.53 | (4,302.47) | 77% | 11% OVER |
| SUBTOTAL | | 468,487.52 | 17,656.33 | 20,008.79 | 186,046.59 | (185,585.93) | 6.63 | (0.03) |

| | | 2024/2025 Proposed SEWER Budget | February | March | Year To Date | Over | % used | Goal | |
|----------------------------------|--|---------------------------------------|-------------------|-----------------|-----------------|-------------------|--------------------|-------------|---------------|
| OPERATIONS | | | | | | | | | |
| 45 | Liability Insurance | 9,450.00 | | | 9,027.39 | (422.61) | 96% | 29% | |
| 46 | Worker's Comp Insurance | 10,800.00 | | | 10,373.84 | (426.16) | 96% | 29% | |
| 47 | Auditor / Accounting | 11,340.00 | 450.00 | | 1,980.00 | (9,360.00) | 17% | -49% | |
| 48 | Legal Fees | 4,770.00 | | | - | (4,770.00) | 0% | -67% | |
| 49 | Rate Study Avail Fees & Connection Fees | 17,000.00 | | 1,280.00 | 5,360.00 | (11,640.00) | 32% | -35% | |
| 50 | Dues & Subscriptions | 3,240.00 | | | 3,878.00 | 638.00 | 120% | 53% OVER | |
| 51 | Travel -Non Litigation | 1,800.00 | | | - | (1,800.00) | 0% | -67% | |
| 52 | License & Permits | 35,000.00 | | | 32,228.36 | (2,771.64) | 92% | 25% OVER | |
| 53 | Educational Expenses | 8,100.00 | 246.50 | | 246.50 | (7,853.50) | 3% | -64% | |
| 54 | Telephone | 3,240.00 | 293.44 | 54.86 | 2,320.33 | (919.67) | 72% | 5% OVER | |
| 55 | Office Expenses | 12,000.00 | 1,071.22 | 1,059.12 | 7,112.63 | (4,887.37) | 59% | -7% | |
| 56 | Rent/Property Lease | 500.00 | | | - | | | | |
| 57 | Contingency Admin Operations | 10,000.00 | | | 4,205.82 | (5,794.18) | 42% | -25% | |
| | | SUBTOTAL | 127,240.00 | 2,061.16 | 2,393.98 | 76,732.87 | (50,007.13) | 6.28 | (1.72) |
| REPAIRS & MAINTENANCE | | | | | | | | | |
| 58 | Auto Expenses | 4,500.00 | 276.83 | 248.65 | 5,511.56 | 1,011.56 | 122% | 56% OVER | |
| 59 | Contract Services | 5,000.00 | | | - | (5,000.00) | 0% | -67% | |
| 60 | Lab Testing | 6,500.00 | 700.71 | 713.99 | 3,124.90 | (3,375.10) | 48% | -19% | |
| 61 | Plant - General Repairs & Maintenance | 15,000.00 | 244.60 | 259.40 | 4,838.44 | (10,161.56) | 32% | -34% | |
| 62 | Tools & Equipment - Non Capital | 10,000.00 | | | 2,704.23 | (7,295.77) | 27% | -40% | |
| 63 | SCADA | 15,000.00 | | | - | (15,000.00) | 0% | -67% | |
| 64 | Plant - Pond Maintenance | 2,000.00 | | | - | (2,000.00) | 0% | -67% | |
| 65 | Plant - Sludge Removal | 2,000.00 | 42.23 | | 553.77 | (1,446.23) | 28% | -39% | |
| 66 | Sewer Lines - Vactor, Replace, Lining & General Maint. | 60,000.00 | | | 30,634.88 | (29,365.12) | 51% | -16% | |
| 67 | Supplies & Uniform/Clothing Allowance | 900.00 | | | - | (900.00) | 0% | -67% | |
| 68 | Water | 1,200.00 | | | 900.00 | (300.00) | 75% | 8% | |
| 69 | SCE- Plant | 30,000.00 | 1,837.99 | 2,027.68 | 17,512.53 | (12,487.47) | 58% | -8% | |
| 70 | SCE - Pump Station | 11,000.00 | 738.45 | 822.80 | 6,354.68 | (4,645.32) | 58% | -9% | |
| 71 | Heavy Equipment & Snow Removal Plant | 15,000.00 | | | 2,500.00 | (12,500.00) | 17% | -50% | |
| 72 | Repairs & Maintenance Contingency | 10,198.00 | | | 27,596.59 | 17,398.59 | 271% | 204% OVER | |
| | | SUBTOTAL | 188,298.00 | 3,840.81 | 4,072.52 | 102,231.58 | (86,066.42) | 7.87 | (2.13) |

| | | 2024/2025 Proposed SEWER Budget | February | March | Year To Date | Over | % used | Goal |
|------------------------------|---|---------------------------------------|------------------|------------------|-------------------|---------------------|--------|---------|
| LONG TERM LIABILITY | | | | | | | | |
| 73 | Debt - So Cal Ren - In Capital | 16,600.00 | | | - | (16,600.00) | | |
| 74 | CalPERS Unfunded Liability - | 25,200.00 | | | 23,023.80 | (2,176.20) | | |
| 75 | Leave Payout (Vac & SL) - Inv. Fund Alloc. | 17,100.00 | | | - | | | |
| | SUBTOTAL | 58,900.00 | - | - | 23,023.80 | (18,776.20) | | |
| SUBTOTAL ALL EXPENSES | | | | | | | | |
| | | 1,037,461.15 | 31,250.87 | 34,655.83 | 464,785.17 | (444,310.31) | 45% | -22% |
| LESS ADJUSTMENTS | | | | | | | | |
| 76 | Depreciation Expense (Book Entry Only) | 50,000.00 | 4,200.00 | 4,200.00 | 37,800.00 | (12,200.00) | 76% | 9% OVER |
| 76 | *** Vacant GM/OIT Positions | 224,146.74 | - | - | - | (224,146.74) | 0% | -67% |
| | Long Term Liabilities (Not LA County) | 58,900.00 | - | - | 23,023.80 | | | |
| | ***Less Non Budget Items | | | | - | | | |
| | Adjusted Total Expenses | 333,046.74 | 4,200.00 | 4,200.00 | 60,823.80 | | | |
| | TOTAL ADJUSTED EXPENSES | 704,414.41 | 27,050.87 | 30,455.83 | 426,985.17 | (277,429.24) | 61% | -6% |
| | Year to Date Available Revenue (Include. Prop. Tax TXF) | | | | 460,560.97 | | | |
| | Year to Date Expenses | | | | 426,985.17 | | | |
| | Net Available Revenue | | | | 33,575.80 | | | |
| | CAPITAL EXPENSE | | | | | | | |
| | Adjusted At Boards Request/Approval | | | | | | | |

Budget to Actual Notes

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

Operator II Position Created to match current staffing
 OIT Position created to back fill and succession
 December Snow removal issued wrong date corrected to January for correct 1099

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

04/04/25

Profit & Loss

Accrual Basis

March 2025

| | <u>Mar 25</u> |
|---|------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400 - REVENUE | |
| 401 - Maintenance Fees | 49.21 |
| Total 400 - REVENUE | 49.21 |
| Total Income | 49.21 |
| Gross Profit | 49.21 |
| Expense | |
| 500- OPERATING EXPENSES | |
| 504 - Employee Benefits | |
| 504-B - Health Insurance | 311.92 |
| Total 504 - Employee Benefits | 311.92 |
| 64900 · 507 - Office Expense | |
| 60400 · 502 - Bank Service Charges | 70.91 |
| 64900 · 507 - Office Expense - Other | 75.70 |
| Total 64900 · 507 - Office Expense | 146.61 |
| 66000 · 508 - Payroll Expenses | |
| 508-B - Gross Payroll - Sec. | 397.98 |
| 508 D - 10% Director Gross | 91.65 |
| Additional Compensation | 18.33 |
| Total 66000 · 508 - Payroll Expenses | 507.96 |
| 67200 · 511 - Repairs and Maintenance | |
| 60200 · 514- Automobile Expense | 27.63 |
| Total 67200 · 511 - Repairs and Maintenance | 27.63 |
| Total 500- OPERATING EXPENSES | 994.12 |
| Total Expense | 994.12 |
| Net Ordinary Income | -944.91 |
| Other Income/Expense | |
| Other Income | |
| 600 - OTHER INCOME | |
| 601- Interest Income | 2,828.98 |
| Total 600 - OTHER INCOME | 2,828.98 |
| Total Other Income | 2,828.98 |
| Net Other Income | 2,828.98 |
| Net Income | <u><u>1,884.07</u></u> |

JUNIPER DRIVE
ACTUAL TO BUDGET FY 2024-2025
Monday, March 31, 2025

| REVENUE | HC Before Ded | BUDGET | February | March | Year to Date | Over (Under) |
|---|---------------|-------------------|-----------------|------------------|------------------|--------------------|
| | | | Month 8 | Month 9 | | {+ or -} |
| Road Maintenance Revenue: | | | | | | |
| Maintenance Fees Collected | | 49,000.00 | 675.62 | 8,156.65 | 43,452.62 | (5,547.38) |
| Maintenance Fees Collected Through Sewer Fund | | 31,000.00 | 1,747.20 | 3,911.88 | 27,504.33 | (3,495.67) |
| Combined Maintenance Fees Collected | | 80,000.00 | 2,422.82 | 12,068.53 | 70,956.95 | (9,043.05) |
| Interest - LAIF | | 100.00 | | | 117.35 | 17.35 |
| Interest - County Investment Pool | | 7,000.00 | | 2,828.98 | 2,828.98 | (4,171.02) |
| Transfer From Wash Account | | 20,000.00 | | | 13,945.84 | (6,054.16) |
| Late Fees | | - | | | - | - |
| TOTAL REVENUES | | 107,100.00 | 2,422.82 | 14,897.51 | 87,849.12 | (28,293.93) |
| EXPENSES | | | | | | |
| ADMINISTRATION EXPENSES | | | | | | |
| Administration Fee | | 50.00 | | | - | (50.00) |
| SUBTOTAL | | 10% | 50.00 | - | - | (50.00) |
| EMPLOYEE BENEFITS | | | | | | |
| Medical Reimbursement - Director | 16,548.18 | 1,654.82 | | | 343.50 | (1,311.32) |
| Medical Reimbursement - Employee | 12,378.17 | 1,237.82 | | | 182.36 | (1,055.46) |
| Health Insurance - Base | 84,000.00 | 8,400.00 | 264.20 | 264.20 | 2,223.37 | (6,176.63) |
| Health Insurance - Retired | 3,600.00 | 360.00 | 15.91 | 47.72 | 286.50 | (73.50) |
| Retirement Benefits - Employer Contributions | 23,713.24 | 2,371.32 | | | 456.88 | (1,914.44) |
| Additional Compensation All Positions | 19,800.00 | 1,980.00 | 36.66 | 18.33 | 367.25 | (1,612.75) |
| SUBTOTAL: | | 16,003.96 | 316.77 | 330.25 | 3,859.86 | (12,144.10) |
| PAYROLL | | | | | | |
| Salaries & Employee Benefits: | | | | | | |
| Director's Gross Salary | 9,000.00 | 900.00 | 161.65 | 91.65 | 1,139.90 | 239.90 |
| Manager Gross Salary | 106,655.85 | 10,665.59 | | | - | (10,665.59) |
| Oper II Gross Salary | 80,902.50 | 8,090.25 | 764.73 | | 6,118.43 | (1,971.82) |
| OIT Gross Salary | 57,200.00 | 5,720.00 | | | - | - |
| Oper II Overtime | 12,000.00 | 1,200.00 | 767.83 | | 1,275.21 | - |
| OIT Overtime | 4,125.00 | 412.50 | | | - | - |
| Leave Buy Out | 19,000.00 | 1,900.00 | | | - | - |
| Secretarial Gross Salary | 50,600.00 | 5,060.00 | 389.98 | 389.98 | 3,576.74 | (1,483.26) |
| ADMIN PERDIEMS | 44,000.00 | 4,400.00 | 50.30 | 8.00 | 667.32 | - |
| SUBTOTAL | | 38,348.34 | 2,134.49 | 489.63 | 12,777.60 | - |
| OPERATIONS | | | | | | |
| Liability Insurance | 10,500.00 | 1,050.00 | | | 1,003.05 | (46.95) |
| Worker's Comp Insurance | 12,000.00 | 1,200.00 | | | 1,152.66 | (47.34) |
| PERS Unfunded Liability | 28,000.00 | 2,800.00 | | | 2,502.60 | (297.40) |
| Accounting | 12,600.00 | 1,260.00 | 50.00 | | 220.00 | (1,040.00) |
| Legal | 5,300.00 | 530.00 | | | - | - |
| Dues & Subscriptions | 3,600.00 | 360.00 | | | - | (360.00) |
| Travel -Non Litigation | 2,000.00 | 200.00 | | | - | (200.00) |
| License and Fees | 35,000.00 | 3,500.00 | | | - | (3,500.00) |
| Office Expenses | 13,333.33 | 1,333.33 | 76.70 | 146.61 | 1,523.12 | 189.79 |
| Educational Expenses | 9,000.00 | 900.00 | | | - | (900.00) |
| Telephone | 3,600.00 | 360.00 | 26.51 | | 215.97 | (144.03) |
| Contingency | 10,000.00 | | | | - | - |
| SUBTOTAL | | 13,493.33 | 153.21 | 146.61 | 6,617.40 | (6,875.93) |
| REPAIRS & MAINTENANCE | | | | | | |
| Auto Expenses | 5,000.00 | 800.00 | 30.76 | 27.63 | 612.41 | (187.59) |
| Contract Services | 5,000.00 | | | | - | - |
| Snow Removal Contract | 25,000.00 | 25,000.00 | | | 22,500.00 | (2,500.00) |
| Snow Removal Beyond Contract | 20,000.00 | 10,000.00 | | | - | (10,000.00) |
| Supplies | 900.00 | 0.00 | | | - | (0.00) |
| Repairs & Maintenance | | 30,000.00 | | | 82.50 | (29,917.50) |
| Transfer to Juniper Drive Investment Account | | | | | - | - |
| SUBTOTAL: | | 65,800.00 | 30.76 | 27.63 | 23,194.91 | (42,605.09) |
| Debt Service: | | | | | | |
| TOTAL EXPENSES | | 133,695.63 | 2,635.23 | 994.12 | 46,449.77 | (61,675.12) |

4:51 PM

04/04/25

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
HCCSD - CAPITAL / SAVINGS
 July 2024 through June 2025

| Type | Date | Num | Name | Memo | Account | Class | Clr | Split | Debit | Credit |
|-------------------------|------------|-----|-------------|------------------|----------------------|-------|-----|-------------------|-----------------|------------------|
| Jul '24 - Jun 25 | | | | | | | | | | |
| Deposit | 07/31/2024 | | | July 2024 | 12000 · 3 B of Am... | | X | 7031 · Interes... | 1.01 | |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 16,404.00 |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 2,734.00 |
| Deposit | 08/31/2024 | | | August 2024 | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.92 | |
| Deposit | 09/30/2024 | | | September 2... | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.79 | |
| Transfer | 10/21/2024 | | Blower 2024 | Blower 5% c... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 2,734.00 |
| Transfer | 10/28/2024 | | | Labor, Mis P... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 11,871.94 |
| Deposit | 10/31/2024 | | | October 2024 | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.79 | |
| Transfer | 11/11/2024 | | | Funds Transfer | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 32,963.48 |
| Deposit | 11/29/2024 | | | November 2... | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.49 | |
| Deposit | 12/31/2024 | | | DECEMBER... | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.41 | |
| Transfer | 01/22/2025 | | | CONNECTI... | 12000 · 3 B of Am... | 162 | X | 10000 · 1 Ban... | 7,343.00 | |
| Deposit | 01/31/2025 | | | JANUARY 2... | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.43 | |
| Deposit | 02/28/2025 | | | FEBRUARY ... | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.43 | |
| Deposit | 03/31/2025 | | | MARCH 2025 | 12000 · 3 B of Am... | | X | 7031 · Interes... | 0.47 | |
| | | | | | | | | | 7,348.74 | 66,707.42 |
| Jul '24 - Jun 25 | | | | | | | | | | |

Capital Improvement Budget FY 2024 2025
Monday, March 31, 2025

| | Capital Improvement Budget FY 2024 2025 | | | | | | | Year To Date | Budget Remaining |
|--|---|-----------------|---------------|------------------|------------------|---------------|-------------|-------------------|--------------------|
| | January | February | March | April | May | June | | | |
| REVENUE | 0.5833 | 0.6667 | 0.7500 | 0.8333 | 0.9167 | 1.0000 | | | |
| General Capital Reserve Funds | | | | | | | | | |
| Balance FWD | | | | | | | 0.00 | 0.00 | |
| Sewer Connection Fees | 14,686.00 | 7,293.00 | | | | | 7,293.00 | 7,393.00 | |
| Availability Fees | 1,050.00 | | | | | | 0.00 | 1,050.00 | |
| Sewer Connection Inspection Fees | 100.00 | 50.00 | | | | | 50.00 | 50.00 | |
| Investment Interest | 12.00 | | | | | | 4.00 | 8.00 | |
| <i>Potential Reserves Allocation - Earmarked Funds</i> | <i>67,546.40</i> | | | | | | 0.00 | 67,546.40 | |
| <i>So Cal Ren Loan</i> | <i>91,806.00</i> | | | | | | -32,936.48 | 58,869.52 | |
| <i>Transfer from Other Funds</i> | <i>0.00</i> | | | | | | 0.00 | 0.00 | |
| TOTAL REVENUES | 175,200.40 | 7,343.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -25,589.48 | 200,789.88 |
| EXPENSES | | | | | | | | | |
| Capital Improvement Projects - 5 Year Plan | | | | | | | | | |
| | | | | | | | | 0.00 | |
| | | | | | | | | 0.00 | |
| Clarifier 1 Parts <i>(Paid from General Fund)</i> | 50,000.00 | | 61,000.00 | | | | | | |
| Clarifier 1 Labor & Heavy Equipment | 22,000.00 | | | | | | 0.00 | 22,000.00 | |
| Aeration Blowers = Oxygen ** / SCR Loan | | | | 31,780.99 | | | | 0.00 | |
| Drying Beds / Sludge Dewatering | 150,000.00 | | | | | | | 150,000.00 | |
| Emergency Generator - Plant | 150,000.00 | | | | | | | 150,000.00 | |
| Sewer Lines Camera | 15,000.00 | | | | | | 0.00 | 15,000.00 | |
| District Vehicle | 75,000.00 | | | | | | 0.00 | 75,000.00 | |
| Capital Purchases - Failed Equipment | 0.00 | | | | | | 0.00 | 0.00 | |
| Capital Off Road Vehicle - Manhole Access | 0.00 | | | | | | 0.00 | 0.00 | |
| Sewer Line Replacement | | | | | | | | | |
| Sewer Pipe Lining | | | | | | | | | |
| *Blower Controls - Not covered by So Cal Ren | | | | | | | 0.00 | 0.00 | |
| SUBTOTAL | 462,000.00 | 0.00 | 0.00 | 61,000.00 | 31,780.99 | 0.00 | 0.00 | 0.00 | 462,000.00 |
| DEFICIT | -286,799.60 | | | | | | | | -261,210.12 |

November: Unused So Cal Funds Returned to LA County Complete

Labor Hours Per Capital Project
2024-2025

| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | Year to Date |
|--|-----------------|------------------|-----------------|------------------|----------|----------|----------|----------|------------------|----------|------------------|
| Clarifier #1 Hours | | | | | | | | | | | |
| Billy | | | | | | | | | | | - |
| Keith | | | | | | | | | | | - |
| Jason | | | | | | | | | | | - |
| Other | | | | | | | | | | | - |
| Total Clarifier 1 | - | - | - | - | - | - | - | - | - | - | - |
| Blower Hours | | | | | | | | | | | |
| Billy | 6.50 | 22.00 | 37.50 | | | | | | | | 66.00 |
| Keith | - | 5.50 | 5.50 | | | | | | | | 11.00 |
| Jason | 8.50 | 5.00 | 8.50 | | | | | | | | 22.00 |
| Other | | | | | | | | | | | - |
| Total Blower | 15.00 | 32.50 | 51.50 | - | - | - | - | - | - | - | 99.00 |
| Hourly Rates Clarifier | | | | | | | | | | | |
| Billy | 44.12 | - | - | - | - | - | - | - | - | - | - |
| Keith | 165.00 | - | - | - | - | - | - | - | - | - | - |
| Jason | 95.00 | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Labor Costs - Clarifier 2 | - | - | - | - | - | - | - | - | - | - | - |
| Hourly Rates Blower | | | | | | | | | | | |
| Billy | 44.12 | 286.78 | 970.64 | 1,654.50 | - | - | - | - | - | - | 2,911.92 |
| Keith | 165.00 | - | 907.50 | 907.50 | - | - | - | - | - | - | 1,815.00 |
| Jason | 95.00 | 807.50 | 475.00 | 807.50 | - | - | - | - | - | - | 2,090.00 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Labor Costs - Blower | 1,094.28 | 2,353.14 | 3,369.50 | - | - | - | - | - | - | - | 6,816.92 |
| Part Costs | | | | | | | | | | | |
| Clarifier 1 | | | | | | | | | | | 61,000.00 |
| Heavy Equip CL | | | | | | | | | | | |
| Blower | | 19,138.00 | 4,025.82 | 2,734.00 | | | | | | | 25,897.82 |
| Labor | 1,094.28 | 2,353.14 | 3,369.50 | - | - | - | - | - | - | - | 6,816.92 |
| Heavy Equip BL | 181.50 | 715.00 | - | | | | | | | | 896.50 |
| Misc Supplies | 67.70 | 65.00 | | | | | | | | | 132.70 |
| | | | | 11,871.94 | | | | | | | |
| Total Clarifier 1 Costs | - | - | - | - | - | - | - | - | 61,000.00 | - | 61,000.00 |
| Total Blower Costs | 1,343.48 | 22,271.14 | 7,395.32 | 14,605.94 | - | - | - | - | - | - | 45,615.88 |

Clarifier 1 Parts paid from General Fund

HCCSD Mono County Investment Pool

04/04/25

Balance Sheet

Accrual Basis

As of March 31, 2025

| | Mar 31, 25 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 000 Mono County Investment Pool | |
| 100 HC Community Serv District | 226,224.13 |
| 200 Juniper Drive Funds Holding | 373,913.21 |
| SEWER FUND | |
| 101 SF Emergency Reserves | 137,546.40 |
| 102 SF Capital Reserves | |
| 107 SF Emergency Plant Gen | 75,000.00 |
| 102 SF Capital Reserves - Other | 67,546.40 |
| Total 102 SF Capital Reserves | 142,546.40 |
| 103 SF Operation Reserves | 50,000.00 |
| 104 SF PERS UAL Holdings | 25,000.00 |
| 105 SF Personnel Leave Liab | 25,000.00 |
| Total SEWER FUND | 380,092.80 |
| 000 Mono County Investment Pool - Other | 155,585.41 |
| Total 000 Mono County Investment Pool | 1,135,815.55 |
| LAIF | 10,524.67 |
| Total Checking/Savings | 1,146,340.22 |
| Total Current Assets | 1,146,340.22 |
| TOTAL ASSETS | 1,146,340.22 |
| LIABILITIES & EQUITY | |
| Equity | |
| Opening Balance Equity | 9,870.49 |
| Owners Equity | 955,641.39 |
| Net Income | 180,828.34 |
| Total Equity | 1,146,340.22 |
| TOTAL LIABILITIES & EQUITY | 1,146,340.22 |

HCCSD Mono County Investment Pool

Profit & Loss

04/04/25

July 2024 through March 2025

Accrual Basis

| | <u>Jul '24 - Mar 25</u> |
|-----------------------------------|-------------------------------|
| Ordinary Income/Expense | |
| Income | |
| Account Investment Deposits | |
| Hilton Creek Inv. Deposits | 5,555.74 |
| Juniper Drive Inv. Deposits | 52,828.98 |
| | <hr/> |
| Total Account Investment Deposits | 58,384.72 |
| AVAILABILITY FEES COLLECTED | 2,600.00 |
| DELINQUENT ACCOUNT PAYMENTS | 4,740.61 |
| Interest | |
| Fund Interest | 5,665.74 |
| Tax Fund Interest | 360.07 |
| Interest - Other | 3,202.73 |
| | <hr/> |
| Total Interest | 9,228.54 |
| LAIF - Juniper | 117.35 |
| LAIF Sewer | 125.58 |
| TAX REVENUE | |
| Excess ERAF | 36,451.16 |
| Secure Property Tax | 89,391.08 |
| Unitary | 2,456.21 |
| Unsecure Property Tax | 9,673.70 |
| | <hr/> |
| Total TAX REVENUE | 137,972.15 |
| Total Income | 213,168.95 |
| Expense | |
| Availability Fee Transfer | 2,600.00 |
| Delinquent Account Payment Txf | 4,740.61 |
| Transfer | |
| Pension Transfer | 25,000.00 |
| | <hr/> |
| Total Transfer | 25,000.00 |
| | <hr/> |
| Total Expense | 32,340.61 |
| Net Ordinary Income | 180,828.34 |
| Net Income | <hr/> <hr/> 180,828.34 |

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2024-2025
Monday, March 31, 2025

| Mono County & LAIF REVENUE | Estimate | January 0.5833 | February 0.6667 | March 0.7500 | Year To Date | Fy 2023-2024 |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| Investment Pool Revenue | 249,930.00 | | | | | |
| Property Taxes Recorded in County Investment Pool | 172,669.00 | | | | - | |
| Secure Property Tax | 140,000.00 | 89,391.08 | | | 89,391.08 | 159,134.21 |
| Unsecure Property Tax | 9,000.00 | 337.04 | | | 9,673.70 | 9,798.69 |
| Excess ERAF | 15,000.00 | | | | 54,115.06 | 53,270.19 |
| Unitary | 4,000.00 | 2,456.21 | | | 2,456.21 | 4,362.51 |
| LAIF | | 121.00 | | | 242.93 | |
| Total Property Tax Received | 168,000.00 | 92,305.33 | - | - | 155,636.05 | 226,565.60 |
| Fund Interest - Sewer Fund | | | | 5,555.74 | 16,269.04 | 21,432.81 |
| Fund Interest - Juniper Drive | | | | 2,828.98 | 8,769.50 | |
| Tax Fund Interest 100% Sewer Fund | | | 50.45 | 309.62 | 516.64 | |
| Other Tax Fund Interest 100% Sewer Fund | | | | | - | |
| LAIF Interest - Sewer Fund | | | | | - | 212.59 |
| LAIF Interest - Juniper Drive | | | | | - | 198.66 |
| Total Interest | - | - | 50.45 | 8,694.34 | 25,555.18 | 21,844.06 |
| HOPTR Adj | | | | | | (247.31) |
| Avail Fee & Delinquent Accounts Payments | | 7,340.61 | | | 7,340.61 | (4,226.65) |
| Miscellaneous | | | | | - | |
| Total Miscellaneous | - | 7,340.61 | - | - | 7,340.61 | (4,473.96) |
| Total Investment Pool Revenue | 168,000.00 | 99,645.94 | 50.45 | 8,694.34 | 188,531.84 | 243,935.70 |
| Investment Transferred | | | | | | |
| Funds Transferred from Hilton Creek - Mono | | | | | - | |
| Funds Transferred from Juniper Drive - Mono | | | | | 50,000.00 | |
| Funds Transferred From Capital - Mono | | | | | - | |
| Funds Transferred from Hilton Creek - LAIF | | | | | - | |
| Funds Transferred from Juniper Drive - LAIF | | | | | - | |
| Funds Transferred From Capital - LAIF | | | | | - | |
| Total Investments Transferred | - | - | - | - | 50,000.00 | - |
| Transfers and Expenses | | | | | | |
| Property Tax Admin Fee | | | | | - | (3,518.00) |
| Property Taxes Transferred to Operations | | | | | - | |
| Property Taxes Transferred to Capital | | | | | - | |
| Property Taxes Transferred to Juniper | | | | | - | |
| Delinquent Account Payments TXF to Operations | | 7,340.61 | | | 7,340.61 | |
| Miscellaneous Adjustments | | | | | - | |
| Total Outgoing | | 7,340.61 | - | - | 7,340.61 | (3,518.00) |
| Funds Carried Forward | - | (7,340.61) | - | - | 42,659.39 | |
| Funds Carried Forward - Mono | | | | | | |
| Funds Carried Forward - LAIF | | | | | | |
| Funds Earmarked for Reserves, Capital and Operating | | | | | | |
| | Prev Year FWD | | | | Balance | Balance |
| Emergency Reserves | 42,546.40 | | | | 137,546.40 | |
| Capital Reserves | 42,546.40 | | | | 67,546.40 | |
| Operation Reserves | 25,000.00 | | | | 50,000.00 | |
| Capital- Generator | - | | | | 75,000.00 | |
| Capital Clarifier 1 | - | | | (70,000.00) | - | |
| Capital - Vehicle Replacement | - | | | | - | |
| PERS UAL | 25,000.00 | | | | 25,000.00 | |
| Personnel Leave Liabilities | 25,000.00 | | | | 25,000.00 | |
| Total Earmarked Funds | 160,092.80 | - | - | (70,000.00) | 380,092.80 | - |

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2024
 To Date: 06/30/2025
 From Account: 3
 To Account:
 Include Accounts With No Activity
 Run Date: 04/01/2025
 User: slegrand

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | GRANT | DEBIT | CREDIT | BALANCE |
|------------|----------------|---|------------|--------|---------|-------|--|-----------------|-------|------------|-----------|--------------|
| 380-00-000 | | CASH - HILTON CREEK COMM SVC DISTRICT | | | | | | | | Balance | Forward | 955,230.14 |
| | 07/12/2024 | District Draw Request PERS UAL FY 2024/2025 | SYS AP | 652116 | | 17209 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7022024 | | | 25,000.00 | 930,230.14 |
| | 09/30/2024 | PC-Sept. 2024 Cur Unsecured FY 2024-25 | AJ GL | 667457 | | | | | | 9,336.66 | | 939,566.80 |
| | 09/30/2024 | PC-1Q 24-25 Interest Appt | AJ GL | 674785 | | | | | | 8,868.47 | | 948,435.27 |
| | 09/30/2024 | PC-Prop Tax Fund Interest Apport | AJ GL | 689050 | | | | | | 50.45 | | 948,485.72 |
| | 10/15/2024 | PC-Excess ERAF | AJ GL | 668551 | | | | | | 36,451.16 | | 984,936.88 |
| | 10/16/2024 | Juniper Drive Invest-Misc-Hilton Creek Community Services District-2024-05605 | SYS CR | 667999 | | | | | | 50,000.00 | | 1,034,936.88 |
| | 12/31/2024 | PC-Dec 2024 Del Sec FY 2024/25 | AJ GL | 681866 | | | | | | 1,473.66 | | 1,036,410.54 |
| | 12/31/2024 | PC-Dec 2024 Cur Unsec FY 2024/25 | AJ GL | 681867 | | | | | | 193.57 | | 1,036,604.11 |
| | 12/31/2024 | PC-Dec 2024 Del Unsec FY 2024/25 | AJ GL | 681868 | | | | | | 23.58 | | 1,036,627.69 |
| | 12/31/2024 | PC-Dec 2024 Supp Sec FY 2024/25 | AJ GL | 681870 | | | | | | 2,132.96 | | 1,038,760.65 |
| | 12/31/2024 | PC-Dec 2024 Supp UnSec FY 2024/25 | AJ GL | 681871 | | | | | | 119.89 | | 1,038,880.54 |
| | 12/31/2024 | PC-Dec 2024 Unitary FY 2024/25 | AJ GL | 681872 | | | | | | 2,456.21 | | 1,041,336.75 |
| | 12/31/2024 | PC-Dec. 2024 Cur Sec FY 2024/25 | AJ GL | 681873 | | | | | | 93,125.07 | | 1,134,461.82 |
| | 12/31/2024 | PC-2Q 24-25 Interest Appt | AJ GL | 689426 | | | | | | 8,384.72 | | 1,142,846.54 |
| | 12/31/2024 | PC-Prop Tax Fund Interest Apport | AJ GL | 693485 | | | | | | 309.62 | | 1,143,156.16 |
| | 01/17/2025 | District Draw Request 01/07/2025 - collection for delinquent accts | SYS AP | 682552 | | 19011 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 010725 | | | 4,740.61 | 1,138,415.55 |
| | 01/17/2025 | District Draw Request 01/07/2025 - collection for availability fees | SYS AP | 682552 | | 19011 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 010725 | | | 2,600.00 | 1,135,815.55 |
| | | TOTAL | | | | | | | | 212,926.02 | 32,340.61 | 1,135,815.55 |
| 380-00-000 | | ACCOUNTS PAYABLE | | | | | | | | Balance | Forward | 0.00 |
| | 07/02/2024 | District Draw Request PERS UAL FY 2024/2025 | SYS AP | 652113 | | 17209 | HILTON CREEK | 7022024 | | | 25,000.00 | 25,000.00 CR |

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | GRANT | DEBIT | CREDIT | BALANCE | |
|-------------|----------------|---|------------|-----|---------|-------|--|-----------------|-------|-------------------|-------------------|-------------------|----|
| | 12/31/2024 | 2024/25 Dec 2024 Unitary FY 2024/25 | AJ | GL | 681872 | | | | | | 2,456.21 | 102,187.69 | CR |
| | 12/31/2024 | 2024/25 Dec. 2024 Cur Sec FY 2024/25 | AJ | GL | 681873 | | | | | | 85,634.47 | 187,822.16 | CR |
| | 12/31/2024 | 2024/25 Dec. 2024 Cur Sec FY 2024/25 | AJ | GL | 681873 | | | | | | 7,490.60 | 195,312.76 | CR |
| | | TOTAL | | | | | | | | 0.00 | 195,312.76 | 195,312.76 | CR |
| 380-00-000- | | EXPENDITURES | | | | | | | | Balance | Forward | 0.00 | |
| | 07/02/2024 | District Draw Request PERS UAL FY 2024/2025 | SYS | AP | 652113 | 17209 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7022024 | | 25,000.00 | | 25,000.00 | |
| | 01/14/2025 | District Draw Request 01/07/2025 - collection for delinquent accts | SYS | AP | 682519 | 19011 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 010725 | | 4,740.61 | | 29,740.61 | |
| | 01/14/2025 | District Draw Request 01/07/2025 - collection for availability fees | SYS | AP | 682519 | 19011 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 010725 | | 2,600.00 | | 32,340.61 | |
| | | TOTAL | | | | | | | | 32,340.61 | 0.00 | 32,340.61 | |
| | | GRAND TOTAL | | | | | | | | 277,607.24 | 277,607.24 | 126,417.32 | |

5:45 PM

04/04/25

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT MONO COUNTY INVESTMENT ACTIVITY

July 2024 through June 2025

| Type | Date | Num | Name | Memo | Account | Class | Clr | Split | Debit | Credit |
|-------------------------|------------|-----|-----------------|--------------------|----------------------|-------|-----|-------------------|-------------------|------------------|
| Jul '24 - Jun 25 | | | | | | | | | | |
| Transfer | 07/12/2024 | | | Funds Transf... | 13000 · 4 Mono Co... | | | 10000 · 1 Ban... | | 25,000.00 |
| Deposit | 08/31/2024 | | | FUNDS INT... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 5,047.56 | |
| Deposit | 08/31/2024 | | | TAX FUND I... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 156.47 | |
| Deposit | 08/31/2024 | | | HOPTR 6/30... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 247.31 | |
| Deposit | 09/30/2024 | | | ERAF 6/30/2... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 17,663.90 | |
| Deposit | 10/15/2024 | | | Current Unse... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 9,336.66 | |
| Deposit | 10/15/2024 | | | Excess ERAF | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 36,451.16 | |
| Deposit | 12/31/2024 | | | FUNDS INT... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 5,665.74 | |
| Check | 01/07/2025 | | Bank of America | Funds Transf... | 13000 · 4 Mono Co... | | | -SPLIT- | | 7,340.61 |
| Deposit | 01/31/2025 | | | Unitary 12/31... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 337.04 | |
| Deposit | 01/31/2025 | | | Secure Prop... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 89,391.08 | |
| Deposit | 01/31/2025 | | | Unitary Prop... | 13000 · 4 Mono Co... | | | 7033 · Mono ... | 2,456.21 | |
| Deposit | 01/31/2025 | | | Delinquent A... | 13000 · 4 Mono Co... | | | 4016 · DELIN... | 4,740.61 | |
| Deposit | 01/31/2025 | | | Availability fe... | 13000 · 4 Mono Co... | | | 4019 · Availab... | 2,600.00 | |
| Deposit | 02/28/2025 | | | Property Tax... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 50.45 | |
| Deposit | 03/31/2025 | | | FUND INTE... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 5,555.74 | |
| Deposit | 03/31/2025 | | | PROPERTY ... | 13000 · 4 Mono Co... | | | 7031 · Interes... | 309.62 | |
| | | | | | | | | | 180,009.55 | 32,340.61 |
| Jul '24 - Jun 25 | | | | | | | | | 180,009.55 | 32,340.61 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE - MONO CNTY INV. POOL FISCAL YEAR ACTIVITIES
 July 2024 through June 2025

| Type | Date | Num | Memo | Account | Split | Debit | Credit |
|-------------------------|------------|-----|------------------|----------------------|---------------------|------------------|-------------|
| Jul '24 - Jun 25 | | | | | | | |
| Deposit | 08/31/2024 | | FY 2023-2024... | Mono County Treas... | 601- Interest In... | 2,737.79 | |
| Transfer | 10/01/2024 | | Funds Transf... | Mono County Treas... | 101 - Checking... | 50,000.00 | |
| Deposit | 12/31/2024 | | FY 2024/2025... | Mono County Treas... | 601- Interest In... | 3,202.73 | |
| Deposit | 03/31/2025 | | fy 2024/2025 ... | Mono County Treas... | 601- Interest In... | 2,828.98 | |
| Jul '24 - Jun 25 | | | | | | 58,769.50 | 0.00 |

California State Treasurer
Fiona Ma, CPA



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

April 01, 2025

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

HILTON CREEK COMMUNITY SERVICES DISTRICT

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

[Tran Type Definitions](#)



Account Number:

March 2025 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|-----------|
| Total Deposit: | 0.00 | Beginning Balance: | 10,524.67 |
| Total Withdrawal: | 0.00 | Ending Balance: | 10,524.67 |

5:48 PM

04/04/25

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT LAIF INVESTMENT ACTIVITY

July 2024 through June 2025

| Type | Date | Num | Name | Memo | Account | Class | Clr | Split | Debit | Credit |
|-------------------------|------------|-----|------|-----------------|----------------|-------|-----|-------------------|---------------|-------------|
| Jul '24 - Jun 25 | | | | | | | | | | |
| Deposit | 10/01/2024 | | | July Aug & S... | 14000 · 5 LAIF | | | 7031 · Interes... | 63.03 | |
| Deposit | 01/31/2025 | | | Oct Nov & D... | 14000 · 5 LAIF | | | 7031 · Interes... | 62.55 | |
| | | | | | | | | | <u>125.58</u> | <u>0.00</u> |

4:45 PM

04/04/25

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE - LAIF FISCAL YEAR ACTIVITY
July 2024 through June 2025

| Type | Date | Num | Memo | Account | Split | Debit | Credit |
|-------------------------|------------|-----|------------------|------------|---------------------|---------------|-------------|
| Jul '24 - Jun 25 | | | | | | | |
| Deposit | 10/01/2024 | | July August &... | 102 - LAIF | 601- Interest In... | 58.90 | |
| Deposit | 01/31/2025 | | Oct Nov & De... | 102 - LAIF | 601- Interest In... | 58.45 | |
| Jul '24 - Jun 25 | | | | | | 117.35 | 0.00 |

**HILTON CREEK COMMUNITY SERVICES District
Los Angeles County Loan Repayment Schedule
March 31, 2025**

| Loan | |
|--------------------------------------|-------------|
| General Capital Reserve Funds | |
| Deposit 5/9/2023 | 91,806.00 |
| Total Budget Available | |
| 91,806.00 | |
| Payments | |
| 11/12/24 First Pmt | (4,730.97) |
| Incentives | |
| 4/8/2025 | (31,780.99) |
| Funds not used and returned | |
| 11/12/2024 | (32,963.48) |
| SUBTOTAL | |
| (69,475.44) | |
| Remaining Balance | |
| 22,330.56 | |

HILTON CREEK COMMUNITY SERVICES DISTRICT HCCSD FISCAL YEAR TRANSFER ACTIVITY

July 2024 through June 2025

| Type | Date | Num | Name | Memo | Account | Class | Clr | Split | Debit | Credit |
|-------------------------|------------|-----|-------------|------------------|------------------------|-------|-----|-------------------|-------------------|-------------------|
| Jul '24 - Jun 25 | | | | | | | | | | |
| Transfer | 07/12/2024 | | | Funds Transf... | 13000 · 4 Mono Co... | | | 10000 · 1 Ban... | | 25,000.00 |
| Transfer | 07/12/2024 | | | Funds Transf... | 10000 · 1 Bank of ... | 162 | X | 13000 · 4 Mo... | 25,000.00 | |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 16,404.00 |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 10000 · 1 Bank of ... | 162 | X | 12000 · 3 B of... | 16,404.00 | |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 2,734.00 |
| Transfer | 08/22/2024 | | Blower 2024 | Blower - Invo... | 10000 · 1 Bank of ... | 162 | X | 12000 · 3 B of... | 2,734.00 | |
| Transfer | 09/11/2024 | | | TRANSFER ... | 17000 · Juniper Dr ... | | | 10000 · 1 Ban... | | 13,945.84 |
| Transfer | 09/11/2024 | | | TRANSFER ... | 10000 · 1 Bank of ... | 164 | X | 17000 · Junip... | 13,945.84 | |
| Transfer | 10/21/2024 | | Blower 2024 | Blower 5% c... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 2,734.00 |
| Transfer | 10/21/2024 | | Blower 2024 | Blower 5% c... | 10000 · 1 Bank of ... | 162 | X | 12000 · 3 B of... | 2,734.00 | |
| Transfer | 10/28/2024 | | | Labor, Mis P... | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 11,871.94 |
| Transfer | 10/28/2024 | | | Labor, Mis P... | 10000 · 1 Bank of ... | 162 | X | 12000 · 3 B of... | 11,871.94 | |
| Transfer | 11/11/2024 | | | Funds Transfer | 12000 · 3 B of Am... | | X | 10000 · 1 Ban... | | 32,963.48 |
| Transfer | 11/11/2024 | | | Funds Transfer | 10000 · 1 Bank of ... | 162 | X | 12000 · 3 B of... | 32,963.48 | |
| Transfer | 12/16/2024 | | | 2024 2025 S... | 17000 · Juniper Dr ... | | | 10000 · 1 Ban... | | 11,250.00 |
| Transfer | 12/16/2024 | | | 2024 2025 S... | 10000 · 1 Bank of ... | 162 | X | 17000 · Junip... | 11,250.00 | |
| Transfer | 01/22/2025 | | | CONNECTI... | 10000 · 1 Bank of ... | | X | 12000 · 3 B of... | | 7,343.00 |
| Transfer | 01/22/2025 | | | CONNECTI... | 12000 · 3 B of Am... | 162 | X | 10000 · 1 Ban... | 7,343.00 | |
| Jul '24 - Jun 25 | | | | | | | | | 124,246.26 | 124,246.26 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE FISCAL YEAR TRANSFER ACTIVITY
 July 2024 through June 2025

| Type | Date | Num | Memo | Account | Split | Debit | Credit |
|-------------------------|------------|-----|-----------------|-------------------------|-------------------|------------------|------------------|
| Jul '24 - Jun 25 | | | | | | | |
| Transfer | 09/11/2024 | | Funds Transfer | 101 - Checking - B o... | JDSZB Wash ... | | 13,945.84 |
| Transfer | 09/11/2024 | | Funds Transfer | JDSZB Wash Account | 101 - Checking... | 13,945.84 | |
| Transfer | 10/01/2024 | | Funds Transf... | 101 - Checking - B o... | Mono County T... | | 50,000.00 |
| Transfer | 10/01/2024 | | Funds Transf... | Mono County Treas... | 101 - Checking... | 50,000.00 | |
| Transfer | 12/16/2024 | | SEMI ANNUA... | 101 - Checking - B o... | JDSZB Wash ... | | 11,250.00 |
| Transfer | 12/16/2024 | | SEMI ANNUA... | JDSZB Wash Account | 101 - Checking... | 11,250.00 | |
| Jul '24 - Jun 25 | | | | | | 75,195.84 | 75,195.84 |

**HILTON CREEK COMMUNITY SERVICES District
Connection Fee and Availability Fee Rate Study
Monday, March 31, 2025**

REVENUE

| | |
|---|-----------|
| General Capital Reserve Funds | |
| Rate Study - Connection Fees & Avail Fees | 17,000.00 |

| | |
|--|------------------|
| Total Budget Available FY 2024-2025 | 17,000.00 |
|--|------------------|

EXPENSES

| | |
|-------------|----------|
| 11/12/2024 | 4,080.00 |
| February-25 | 1,280.00 |

| | |
|-----------------|-----------------|
| SUBTOTAL | 5,360.00 |
|-----------------|-----------------|

| | |
|--------------------------|------------------|
| Remaining Balance | 11,640.00 |
|--------------------------|------------------|

**HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
Monday, March 31, 2025**

| | February | March | Year To Date |
|-----------------------------------|---------------|------------------|-------------------|
| REVENUE | 0.6667 | 0.7500 | |
| Emergency Reserves | | | |
| Earmarked Property Tax | | | 25,000.00 |
| Transfers | | 70,000.00 | 70,000.00 |
| Other | | | - |
| Earmarked Reserves (FY 2023 2024) | | | 42,456.40 |
| | | | - |
| | | | - |
| TOTAL EMERGENCY RESERVES | - | 70,000.00 | 137,456.40 |
| EXPENSES | | | |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| SUBTOTAL | - | - | - |
| DEFICIT | | | |

Fiscal Year Summary
 July 1, 2024 to June 30, 2025
 Equipment Use

| | Sewer | | Juniper | | Total | | Capital | |
|--------------------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|----------|-----------------|
| | Hours | Cost | Hours | Cost | Hours | Cost | Hours | Cost |
| July | 6.50 | 1,006.50 | - | - | 6.50 | - | 1.00 | 1,006.50 |
| August | 5.50 | 998.25 | - | - | 5.50 | 998.25 | 5.00 | 715.00 |
| September | 7.00 | 1,097.25 | - | - | 7.00 | - | - | - |
| October | 1.00 | 143.00 | - | - | 1.00 | - | - | - |
| November | 6.50 | - | 8.50 | - | 15.00 | - | - | - |
| December | 1.00 | 181.50 | 2.00 | 313.50 | 3.00 | 495.00 | - | - |
| January - No Time | - | - | - | - | - | - | - | - |
| February | 6.50 | 1,179.75 | 15.25 | 2,767.88 | 21.75 | 3,947.63 | - | - |
| March | 2.00 | 363.00 | 4.00 | 726.00 | 6.00 | 1,089.00 | - | - |
| April | - | - | - | - | - | - | - | - |
| May | - | - | - | - | - | - | - | - |
| June | - | - | - | - | - | - | - | - |
| Over Prepaid Totals | 2.00 | 363.00 | 4.00 | 726.00 | 6.00 | 1,089.00 | - | 1,721.50 |
| | | | | | | | | |
| Total Fiscal Year Costs | 36.00 | 4,969.25 | 29.75 | 3,807.38 | 65.75 | 6,529.88 | - | 1,721.50 |

Notes:

Contact Agreement = \$25,000 for 60 hours of work. After 60 hours, hourly rates apply
 60 hour criteria met in December

Juniper Drive to be reimbursed for sewer costs over \$2,500 within the 60 hour limit

Capital paid directly from capital upon completion of project of FYE

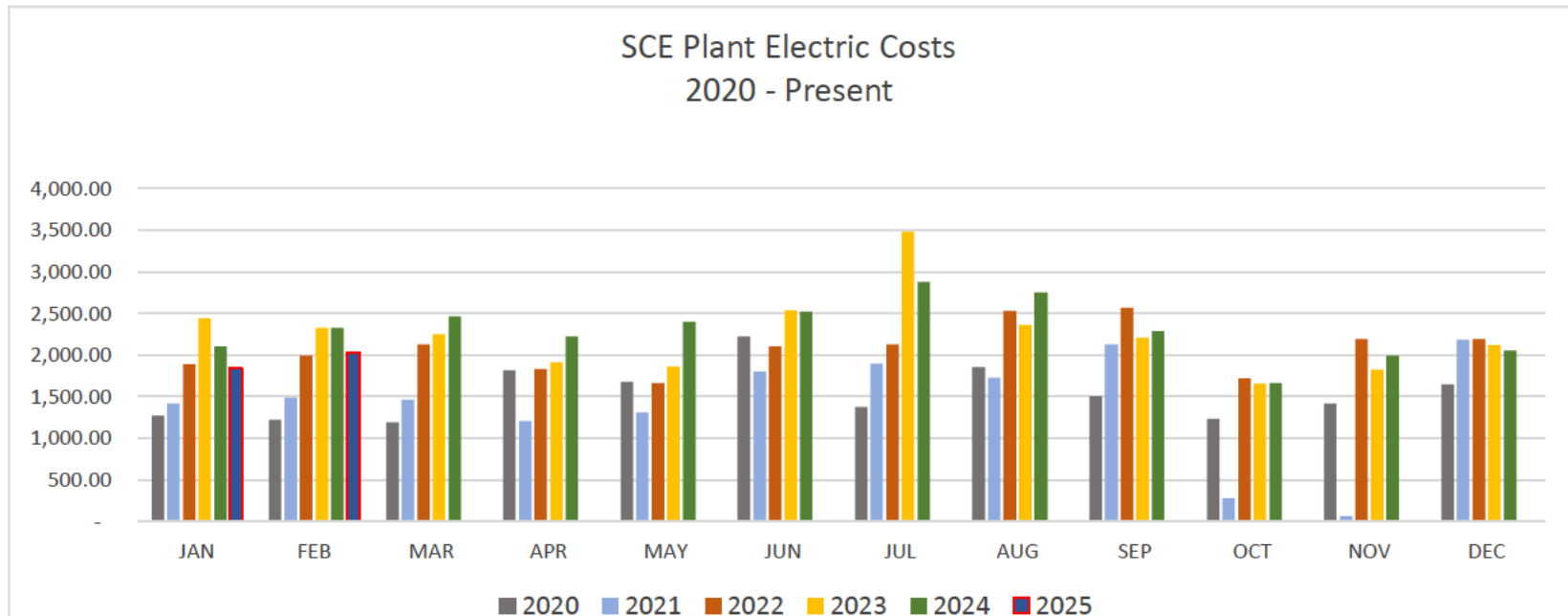
| | |
|--------------------------------------|-----------------|
| Sewer Fund Owes Juniper Drive | 2,106.25 |
|--------------------------------------|-----------------|

Snow Activity Notes

November Early Snow

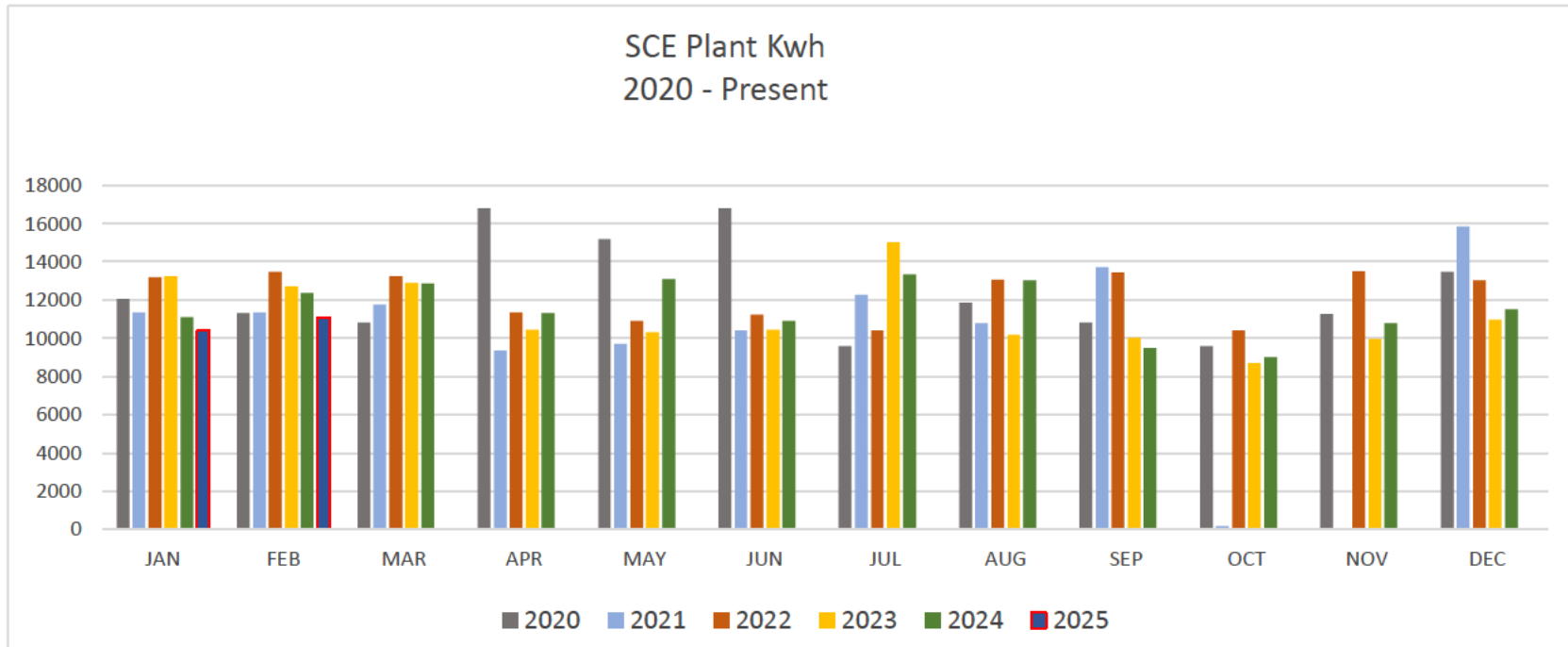
HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Annual Average |
|--|----------|----------|----------|----------|----------|----------|----------|-----------------|-----------------|-----------------|----------|----------|----------------|
| 2013 | 1,807.29 | 1,522.48 | 1,680.87 | 1,335.15 | 1,621.01 | 2,317.05 | 2,169.45 | 1,661.44 | 1,871.40 | 1,061.05 | 1,300.27 | 1,215.51 | 1659.69 |
| 2014 | 1,159.40 | 1,105.89 | 1,105.96 | 998.57 | 1,180.62 | 1,015.24 | 1,274.09 | 1,992.96 | 1,882.55 | 1,337.29 | 1,241.11 | 1,345.37 | 1,357.93 |
| 2015 | 1,344.08 | 1,117.86 | 1,296.95 | 1,198.81 | 1,551.49 | 2,063.42 | 1,699.59 | 1,394.97 | 1,471.93 | 1,344.89 | 1,026.53 | 1,204.75 | 1,440.79 |
| 2016 | 1,330.52 | 995.19 | 1,543.03 | 1,563.37 | 998.18 | 1,029.09 | 1,211.52 | 1,040.58 | 1,065.69 | 1,140.95 | 830.92 | 978.51 | 1,211.04 |
| 2017 | 1,049.12 | 1,015.01 | 1,229.32 | 1,046.69 | 995.55 | 952.91 | 1,212.89 | 1,192.97 | 1,139.88 | 1,247.67 | 870.98 | 1,257.64 | 1,171.36 |
| 2018 | 1,084.24 | 1,519.62 | 1,185.24 | 980.79 | 1,585.18 | 1,958.72 | 2,039.38 | 1,980.39 | 1,804.35 | 1,579.83 | 1,778.21 | 1,782.52 | 1,638.19 |
| 2019 | 1,671.33 | 1,837.85 | 1,711.43 | 1,632.48 | 1,649.44 | 1,867.10 | 1,273.14 | 1,294.31 | 1,807.81 | 1,587.41 | 1,264.56 | 1,246.17 | 1,604.77 |
| 2020 | 1,269.72 | 1,220.72 | 1,189.09 | 1,813.11 | 1,673.46 | 2,222.14 | 1,374.75 | 1,852.97 | 1,506.67 | 1,237.67 | 1,422.08 | 1,644.73 | 1,572.85 |
| 2021 | 1,418.22 | 1,481.29 | 1,462.87 | 1,205.59 | 1,308.92 | 1,802.50 | 1,893.58 | 1,730.03 | 2,126.50 | 279.15 | 68.30 | 2,181.00 | 1,459.92 |
| 2022 | 1,891.71 | 1,994.83 | 2,124.45 | 1,826.94 | 1,662.05 | 2,105.34 | 2,125.08 | 2,525.43 | 2,563.23 | 1,719.03 | 2,193.01 | 2,193.11 | 2,072.79 |
| 2023 | 2,441.54 | 2,322.66 | 2,252.72 | 1,913.41 | 1,859.59 | 2,532.82 | 3,477.21 | 2,358.34 | 2,206.05 | 1,653.51 | 1,819.99 | 2,113.98 | 2,228.83 |
| 2024 | 2,103.84 | 2,325.97 | 2,459.36 | 2,220.73 | 2,395.00 | 2,518.34 | 2,874.61 | 2,752.02 | 2,282.86 | 1,662.58 | 1,990.48 | 2,048.31 | 2,281.39 |
| 2025 | 1,837.99 | 2,027.68 | Pending | | | | | | | | | | |
| Mo. Avg | 1,569.92 | 1,575.93 | 1,603.44 | 1,477.97 | 1,540.04 | 1,865.39 | 1,885.44 | 1,814.70 | 1,810.74 | 1,320.92 | 1,317.20 | 1,600.97 | 1,641.63 |
| 19-24 Avg | 1,799.39 | 1,863.89 | 1,866.65 | 1,768.71 | 1,758.08 | 2,174.71 | 2,169.73 | 2,085.52 | 2,082.19 | 1,356.56 | 1,459.74 | 1,904.55 | 1,870.09 |
| Amounts corrected by SCE 01/08/2025 | | | | | | | | Original | 2427.26 | 1724.32 | | | |



HILTON CREEK CSD PLANT SCE ELECTRIC Kwh

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Annual Average |
|--|-------|---------------|-------|-------|-------|-------|-------|-----------------|--------------|-------------|-------|-------|----------------|
| 2020 | 12056 | 11327 | 10809 | 16785 | 15195 | 16781 | 9591 | 11875 | 10822 | 9597 | 11274 | 13470 | 11662 |
| 2021 | 11356 | 11370 | 11768 | 9369 | 9696 | 10419 | 12273 | 10795 | 13723 | 147 | 0 | 15856 | 9138 |
| 2022 | 13176 | 13468 | 13261 | 11343 | 10910 | 11240 | 10406 | 13062 | 13448 | 10413 | 13501 | 13020 | 11482 |
| 2023 | 13245 | 12718 | 12910 | 10437 | 10298 | 10452 | 15030 | 10174 | 10029 | 8694 | 9972 | 10985 | 10536 |
| 2024 | 11088 | 12367 | 12880 | 11336 | 13109 | 10913 | 13350 | 13025 | 9476 | 9030 | 10788 | 11519 | 10839 |
| 2025 | 10399 | 11101 Pending | | | | | | | | | | | |
| Mo. Avg | 11887 | 12059 | 12326 | 11854 | 11842 | 11961 | 12130 | 11786 | 11500 | 7576 | 9107 | 12970 | 10731 |
| 20-24 Avg | 12184 | 12250 | 12326 | 11854 | 11842 | 11961 | 12130 | 11786 | 11500 | 7576 | 9107 | 12970 | 10731 |
| Amounts corrected by SCE 01/08/2025 | | | | | | | | Original | 11329 | 9502 | | | |



| Plant Electric Use Comparison 24-25 | | | | | | | PEAK HOURS PLANT 24/25 | | | |
|--|---------------------|--------------------|---------------------|--------------------|-------------------|-------------|-------------------------------|-----------------|-----------------|----------------|
| | FY 2023-2024 | | FY 2024-2025 | | Difference | | ON PEAK | MID PEAK | OFF PEAK | SPR OFF |
| | Kwh | Cost | Kwh | Cost | Kwh | Cost | | | | |
| JUL | 15030 | 3477.21 | 13350 | 2874.61 | -1680 | -602.60 | 2046 | 883 | 10421 | |
| AUG | 10174 | 2358.34 | 13025 | 2752.02 | 2851 | 393.68 | 1801 | 966 | 10258 | |
| SEP | 10029 | 2206.05 | 9476 | 2282.86 | -553 | 76.81 | 1488 | 773 | 7091 | 124 |
| OCT | 8694 | 1653.51 | 9030 | 1662.58 | 336 | 9.07 | | 2065 | 3785 | 3180 |
| NOV | 9972 | 1819.99 | 10788 | 1990.48 | 816 | 170.49 | | 2373 | 4859 | 3556 |
| DEC | 10985 | 2113.98 | 11519 | 2084.31 | 534 | -29.67 | | 2555 | 5133 | 3831 |
| JAN | 11088 | 2103.84 | 10399 | 1837.99 | -689 | -265.85 | | 2326 | 4575 | 3498 |
| FEB | 12367 | 2325.97 | 11101 | 2027.68 | -1266 | -298.29 | | 2414 | 4953 | 3734 |
| MAR | 12880 | 2459.36 | Pending | | #VALUE! | -2459.36 | | | | |
| APR | 11336 | 2220.73 | | | -11336 | -2220.73 | | | | |
| MAY | 13109 | 2395.00 | | | -13109 | -2395.00 | | | | |
| JUN | 10913 | 2518.34 | | | -10913 | -2518.34 | | | | |
| AVG | | | | | | | | | | |
| YTD | 11,381 | \$ 2,304.36 | 11,086 | \$ 2,189.07 | | | 1,778 | 1,794 | 6,384 | 2,987 |

| Pump Station Use Comparison | | | | | | | PEAK HOURS PUMP | | | |
|------------------------------------|---------------------|------------------|---------------------|------------------|-------------------|-------------|------------------------|-----------------|-----------------|----------------|
| | FY 2023-2024 | | FY 2024-2025 | | Difference | | ON PEAK | MID PEAK | OFF PEAK | SPR OFF |
| | Kwh | Cost | Kwh | Cost | Kwh | Cost | | | | |
| JUL | 4943 | 1307.68 | 3037 | 886.90 | -1906 | -420.78 | 505 | 233 | 2299 | |
| AUG | 3348 | 996.18 | 3096 | 880.47 | -252 | -115.71 | 491 | 269 | 2336 | |
| SEP | 3818 | 1016.42 | 2885 | 791.26 | -933 | -225.16 | 504 | 229 | 2114 | 38 |
| OCT | 3357 | 749.94 | 2960 | 686.40 | -397 | -63.54 | | 745 | 1148 | 1067 |
| NOV | 3863 | 823.17 | 3575 | 763.88 | -288 | -59.29 | | 873 | 1379 | 1323 |
| DEC | 4098 | 857.79 | 3717 | 784.52 | -381 | -73.27 | | 936 | 1415 | 1366 |
| JAN | 3696 | 809.08 | 3281 | 738.45 | -415 | -70.63 | | 847 | 1278 | 1156 |
| FEB | 4270 | 889.90 | 3933 | 822.80 | -337 | -67.10 | | 995 | 1529 | 1409 |
| MAR | 3611 | 719.17 | 3607 | 717.72 | -4 | -1.45 | | 903 | 1405 | 1299 |
| APR | 3279 | 755.64 | | | -3279 | -755.64 | | | | |
| MAY | 3362 | 767.11 | | | -3362 | -767.11 | | | | |
| JUN | 3125 | 898.71 | | | -3125 | -898.71 | | | | |
| AVG | | | | | | | | | | |
| YTD | 3731 | \$ 882.57 | 3343 | \$ 785.82 | | | 500 | 670 | 1656 | 1094 |

SUMMER COST PERIODS (June 1 to Sept 30)

| | | |
|-------------|-----------------|--------------------------------|
| PEAK | WEEKDAYS | WEEKENDS & HOLIDAYS |
| ON | 4-9 PM | |
| MID | | 4-9PM |
| OFF | 12 AM - 4 PM | 12 AM TO 4 PM |
| | 9 PM - 12 AM | 9 PM - 12 AM |

WINTER COST PERIODS (Oct 1 to May 31)

| | | |
|------------------|-----------------|--------------------------------|
| PEAK | WEEKDAYS | WEEKENDS & HOLIDAYS |
| MID | 4-9 PM | 4-9 PM |
| OFF | 12 AM - 8 AM | 12 AM TO 8 AM |
| | 9 PM - 12 AM | 9 PM - 12 AM |
| SUPER OFF | 8 AM-4PM | 8 AM-4PM |

**PEAK HOURS PLANT 23/24
Comparrison**

ON PEAK MID PEAK OFF PEAK SPR OFF

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

| | | | |
|-------|-------|-------|-------|
| 1,687 | 1,816 | 6,531 | 3,294 |
|-------|-------|-------|-------|

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

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

**HILTON CREEK COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET FY 2024-2025**

Monday, March 31, 2025

| | | 2025/2026 Proposed SEWER Budget | FYE 2024-2025 As of 3/31/2025 | Current Notes As of 3/31/2025 | |
|---|---|---------------------------------------|----------------------------------|----------------------------------|-------------------------------------|
| REVENUE | | GL# | | | |
| General Operating Revenue: | | | | | |
| 1 | Property Taxes <u>Transferred</u> to Operations | | 313,490.88 | 7,340.61 | Pending AB 8 Report from County |
| Sewer Operation & Maintenance Revenue: | | | | | |
| 2 | Sewer Use Fees | 15% Inc | 616,722.00 | 378,516.97 | Assuming posted rates apply |
| Sewer Capital Improvement Revenue: Moved | | | | | |
| Investment Revenue | | | | | |
| 3 | Interest on Investments | | - | - | Interest rates to date ~16785.00 SF |
| 4 | Transfer From Reserves | | - | 25,000.00 | |
| 5 | Transfer From Other Funds | | - | - | |
| 6 | Other Revenue | | - | 46,712.95 | |
| 7 | Late Charges | | - | (20.00) | |
| | <i>Juniper Drive Funds Collected or (Transferred)</i> | | | 3,010.44 | |
| | TOTAL REVENUES | | 930,212.88 | 457,550.53 | |
| EXPENSES | | | | | |
| ADMINISTRATION EXPENSES | | 6000 | | | |
| 8 | Administration Fees | 6001 | 500.00 | 20.00 | |
| 9 | Trasfer out to Emergency Reserves | | - | - | |
| 10 | Transfer out to Capital Improvement Projects | | - | - | |
| 11 | ***Depreciation Expense (Book Entry Only) | 6003 | 50,000.00 | 37,800.00 | |
| | SUBTOTAL | | 50,500.00 | 37,820.00 | |

| | | 2025/2026 Proposed SEWER Budget | FYE 2024-2025 As of 3/31/2025 | Current Notes As of 3/31/2025 | |
|------------------------------------|--|---------------------------------------|----------------------------------|----------------------------------|------------------------|
| Estimated EMPLOYEE BENEFITS | | 6100 | | | |
| 12 | Medical Reimbursement - Director (5) | 6121 | 18,207.90 | 3,091.42 | |
| 13 | Medical Reimbursement - GM | 6122 | 1,620.00 | - | |
| 14 | Medical Reimbursement - Oper II | 6122 | 6,115.50 | - | |
| 15 | Medical Reimbursement - OIT | 6122 | 1,620.00 | - | |
| 16 | Medical Reimbursement - Secretary | 6122 | 1,763.69 | 1,641.16 | |
| 17 | Health Insurance (1) General Manager | 6102 | 31,500.00 | - | Assumed 25% INCREASE |
| 18 | Health Insurance (1) Base Rate Oper II | 6103A | 31,500.00 | 20,009.82 | |
| 19 | Health Insurance OIT (Currently Unfilled) | 6103B | 31,500.00 | - | |
| 20 | Health Insurance - Retired (2) | 6104 | 4,050.00 | 2,578.04 | |
| 21 | Retirement Benefits - Employer Contributions GM | 6108 | 7,749.50 | - | SALARY UPDATES PENDING |
| 22 | Retirement Benefits - Employer Contributions Oper II (10.19%) | 6107 | 7,719.08 | 4,111.39 | |
| 23 | Retirement Benefits - Employer Contributions OIT (Pepra 7.96%) | 6109 | 4,097.81 | - | |
| 24 | Additional Compensation - GM | 6118 | 1,980.00 | - | |
| 25 | Additional Compensation - Oper II | 6119A | 1,980.00 | 1,503.34 | |
| 26 | Additional Compensation - OIT | 6119B | 1,980.00 | - | |
| 27 | Add Compensation - Directors | 6117 | 9,900.00 | 6,013.47 | |
| 28 | Add Compensation - Secretary | 6120 | 1,980.00 | 1,485.03 | |
| SUBTOTAL | | 165,263.46 | 40,433.67 | - | |

| | | 2025/2026 Proposed SEWER Budget | FYE 2024-2025 As of 3/31/2025 | Current Notes As of 3/31/2025 |
|--|---|---------------------------------------|----------------------------------|----------------------------------|
| PAYROLL | | 6200 | | |
| Salaries & Employee Benefits: | | | | |
| 29 | Director's Gross Salary + \$3,000 Special Meetings if they occur | 6201 | 8,100.00 | 4,246.65 |
| 30 | General Manager Salary | 6202 | 95,990.27 | - |
| 31 | Operator II | 6203A | 76,050.00 | 52,262.73 |
| 32 | Operator II Overtime | 6205A | 16,500.00 | 9,992.63 |
| 33 | Operator II Additional Duties Pay | 6204A | 17,600.00 | 10,446.48 |
| 34 | Operator II Operations Stand by Time | 6206A | 3,000.00 | 3,643.75 |
| 35 | OIT | 6203B | 51,480.00 | - |
| 36 | OIT Overtime (100 Hours) | 6205A | 4,125.00 | - |
| 37 | OIT Operations Stand by Time | 6206B | 1,000.00 | - |
| 38 | Chief Plant Operator - Part Time | 6207 | 80,000.00 | 45,705.00 |
| 39 | CPO Operations Stand by Time | 6208 | 1,000.00 | 350.00 |
| 40 | Perdiem Operations | 6211 | 20,000.00 | 11,280.00 |
| 41 | Secretarial Gross Salary Part Time | 6212 | 50,094.00 | 33,521.82 |
| 42 | Per Diem Project Assistant | 6213B | 19,800.00 | 6,005.83 |
| 43 | Per Diem Assistant Secretary | 6213A | 19,800.00 | - |
| 44 | Payroll Taxes | 6215 | 18,900.00 | 14,597.53 |
| SUBTOTAL | | | 483,439.27 | 192,052.42 |
| - | | | | |

SALARY UPDATES PENDING

Position Status? Continue or discontinue?

| | | 2025/2026 | | FYE 2024-2025 | | Current Notes | |
|----------------------------------|--|-------------------|-----------|-------------------|---------------------------|-----------------|--|
| | | Proposed | | As of 3/31/2025 | | As of 3/31/2025 | |
| | | SEWER Budget | | | | | |
| OPERATIONS | | 6500 | | | | | |
| 45 | Liability Insurance | 6571 | 10,350.00 | 9,027.39 | Increases to be confirmed | | |
| 46 | Worker's Comp Insurance | 6572 | 18,000.00 | 10,373.84 | | | |
| 47 | Auditor / Accounting | 6281 | 11,340.00 | 1,980.00 | | | |
| 48 | Legal Fees | 6283 | 4,770.00 | - | | | |
| 49 | Rate Study Avail Fees & Connection Fees - Remove | 6283 | REMOVE | 5,360.00 | Shoud be complete | | |
| 50 | Dues & Subscriptions | 6505 | 3,600.00 | 3,878.00 | | | |
| 51 | Travel -Non Litigation | 6506 | 1,800.00 | - | | | |
| 52 | License & Permits | 6307 | 35,000.00 | 32,228.36 | | | |
| 53 | Educational Expenses | 6556 | 8,100.00 | 246.50 | | | |
| 54 | Telephone | 6557 | 4,500.00 | 2,320.33 | | | |
| 55 | Office Expenses | 6550 | 12,000.00 | 7,112.63 | | | |
| 56 | Rent/Property Lease | 6290 | 500.00 | - | | | |
| 57 | Contingency Admin Operations | 6560 | 10,000.00 | 4,205.82 | | | |
| SUBTOTAL | | 119,960.00 | | 76,732.87 | | - | |
| REPAIRS & MAINTENANCE | | 6600 | | | | | |
| 58 | Auto Expenses | 6601 | 4,950.00 | 5,511.56 | | | |
| 59 | Contract Services | 6602 | 5,000.00 | - | | | |
| 60 | Lab Testing | 6603 | 6,500.00 | 3,124.90 | | | |
| 61 | Plant - General Repairs & Maintenance | 6604 | 15,000.00 | 4,838.44 | | | |
| 62 | Tools & Equipment - Non Capital | 6605 | 10,000.00 | 2,704.23 | | | |
| 63 | SCADA | 6606 | 15,000.00 | - | | | |
| 64 | Plant - Pond Maintenance | 6607 | 2,000.00 | - | | | |
| 65 | Plant - Sludge Removal | 6608 | 2,000.00 | 553.77 | | | |
| 66 | Sewer Lines - Vactor, Replace, Lining & General Maint. | 6609 | 70,000.00 | 30,634.88 | | | |
| 67 | Supplies & Uniform/Clothing Allowance | 6559 | 1,200.00 | - | | | |
| 68 | Water | 6611A | 18,000.00 | 900.00 | | | |
| 69 | SCE- Plant | 6611B | 33,000.00 | 17,512.53 | | | |
| 70 | SCE - Pump Station | 6611C | 12,100.00 | 6,354.68 | | | |
| 71 | Heavy Equipment & Snow Removal Plant | 6616 | 15,000.00 | 2,500.00 | | | |
| 72 | Repairs & Maintenance Contingency | 6618 | 10,198.00 | 27,596.59 | | | |
| SUBTOTAL | | 219,948.00 | | 102,231.58 | | - | |

| | | 2025/2026 Proposed SEWER Budget | FYE 2024-2025 As of 3/31/2025 | Current Notes As of 3/31/2025 |
|------------------------------|---|---------------------------------------|----------------------------------|----------------------------------|
| LONG TERM LIABILITY | | | | |
| 73 | L.A County - Loan Repayment | 6900 | 16,600.00 | - |
| 74 | CalPERS Unfunded Liability - | 6503 | 27,000.00 | 23,023.80 |
| 75 | Leave Payout (Vac & SL) - Inv. Fund Alloc. | 2106 | 22,500.00 | - |
| | SUBTOTAL | | 66,100.00 | 23,023.80 |
| SUBTOTAL ALL EXPENSES | | 1,105,210.73 | 472,294.34 | |
| LESS ADJUSTMENTS | | | | |
| 76 | Depreciation Expense (Book Entry Only) | | 50,000.00 | 37,800.00 |
| 76 | **** Vacant GM /OIT Positions | | 234,642.57 | - |
| | Long Term Liabilities (Not LA County) | | 66,100.00 | 23,023.80 |
| | ***Less Non Budget Items | | | - |
| | Adjusted Total Expenses | | 350,742.57 | 60,823.80 |
| | TOTAL ADJUSTED EXPENSES | | 754,468.16 | 434,494.34 |
| | Year to Date Available Revenue (Include. Prop. Tax TXF) | | | 457,550.53 |
| | Year to Date Expenses | | | 434,494.34 |
| | Net Available Revenue | | | 23,056.19 |
| | CAPITAL EXPENSE | | | |
| | Adjusted At Boards Request/Approval | | | |

Budget to Actual Notes

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

FY 2024 2025 SEWER Budget 704414.41
Assumed 10% Increase unless amount avail.

**JUNIPER DRIVE
PROPOSED BUDGET FY 2025-2026
Monday, March 31, 2025**

| REVENUE | HC Before Ded | Proposed | | FY | NOTES |
|---|---------------|-------------------|------------------|-------------------|--------------------|
| | | 2025 | 2026 | 2023/2024 | |
| | | BUDGET | FY 2024-2025 | 2023/2024 | |
| | | | Year to Date | | |
| Road Maintenance Revenue: | | | | | |
| Maintenance Fees Collected | | 49,000.00 | 43,452.62 | 50,068.60 | |
| Maintenance Fees Collected Through Sewer Fund | | 31,000.00 | 27,504.33 | 35,397.67 | |
| Combined Maintenance Fees Collected | | 80,000.00 | 70,956.95 | 85,466.27 | |
| Interest - LAIF | | 100.00 | 117.35 | 123.07 | Kept in Inv. Funds |
| Interest - County Investment Pool | | 7,000.00 | 2,828.98 | 7,312.56 | Kept in Inv. Funds |
| Transfer From Wash Account | | 20,000.00 | 13,945.84 | 11,250.00 | |
| Late Fees | | - | - | - | |
| TOTAL REVENUES | | 107,100.00 | 87,849.12 | 104,151.90 | |
| EXPENSES | | | | | |
| ADMINISTRATION EXPENSES | | | | | |
| Administration Fee | | 50.00 | - | - | |
| Other | | - | - | - | |
| SUBTOTAL | | 10% | 50.00 | - | - |
| EMPLOYEE BENEFITS | | | | | |
| Medical Reimbursement - Director | 20,231.00 | 2,023.10 | 343.50 | 544.65 | |
| Medical Reimbursement - Employee | 12,354.65 | 1,235.47 | 182.36 | 366.92 | |
| Health Insurance - Base | 105,000.00 | 10,500.00 | 2,223.37 | 2,723.79 | |
| Health Insurance - Retired | 4,500.00 | 450.00 | 286.50 | 375.38 | |
| Retirement Benefits - Employer Contributions | 21,740.42 | 2,174.04 | 456.88 | 720.40 | |
| Additional Compensation All Positions | 19,800.00 | 1,980.00 | 367.25 | 219.97 | |
| | | - | - | 219.97 | |
| SUBTOTAL: | | 18,362.61 | 3,859.86 | 5,171.08 | |
| PAYROLL | | | | | |
| Salaries & Employee Benefits: | | | | | |
| Director's Gross Salary | 9,000.00 | 900.00 | 1,139.90 | 1,698.21 | |
| Manager Gross Salary | 106,655.85 | 10,665.59 | - | - | |
| Oper II Gross Salary | 84,500.00 | 8,450.00 | 6,118.43 | 8,051.95 | |
| OIT Gross Salary | 57,200.00 | 5,720.00 | - | - | |
| Oper II Overtime | 16,500.00 | 1,650.00 | 1,275.21 | 2,154.70 | |
| OIT Overtime | 4,125.00 | 412.50 | - | - | |
| Leave Buy Out | 25,000.00 | 2,500.00 | - | 152.05 | |
| Secretarial Gross Salary | 55,660.00 | 5,566.00 | 3,576.74 | 4,460.72 | |
| ADMIN PERDIEMS | 44,000.00 | 4,400.00 | 667.32 | - | |
| SUBTOTAL | | 40,264.09 | 12,777.60 | 16,517.63 | |
| OPERATIONS | | | | | |
| Liability Insurance | 11,500.00 | 1,150.00 | 1,003.05 | 932.90 | |
| Worker's Comp Insurance | 20,000.00 | 2,000.00 | 1,152.66 | 677.68 | |
| PERS Unfunded Liability | 30,000.00 | 3,000.00 | 2,502.60 | 2,093.10 | |
| Accounting | 12,600.00 | 1,260.00 | 220.00 | 1,065.00 | |
| Legal | 5,300.00 | 530.00 | - | - | |
| Dues & Subscriptions | 4,000.00 | 400.00 | - | 70.00 | |
| Travel -Non Litigation | 2,000.00 | 200.00 | - | - | |
| License and Fees | 35,000.00 | 3,500.00 | - | - | |
| Office Expenses | 13,333.33 | 1,333.33 | 1,523.12 | 1,755.70 | |
| Educational Expenses | 9,000.00 | 900.00 | - | - | |
| Telephone | 5,000.00 | 500.00 | 215.97 | 264.48 | |
| Contingency | 10,000.00 | - | - | - | |
| SUBTOTAL | | 14,773.33 | 6,617.40 | 6,858.86 | |
| REPAIRS & MAINTENANCE | | | | | |
| Auto Expenses | 5,500.00 | 800.00 | 612.41 | 861.81 | |
| Contract Services | 5,000.00 | - | - | - | |
| Snow Removal Contract | 25,000.00 | 25,000.00 | 22,500.00 | 22,500.00 | |
| Snow Removal Beyond Contract | 20,000.00 | 10,000.00 | - | 981.25 | |
| Supplies | 1,200.00 | 0.00 | - | 62.50 | |
| Repairs & Maintenance | - | 30,000.00 | 82.50 | 454.60 | |
| Transfer to Juniper Drive Investment Account | - | - | - | - | |
| SUBTOTAL: | | 65,800.00 | 23,194.91 | 24,860.16 | |
| Debt Service: | | | | | |
| TOTAL EXPENSES | | 139,250.03 | 46,449.77 | 53,407.73 | |

Should Consider:

Road Condition?

Policy of Tranfer into Investment Funds once a Cap is achieved in checking account

Change from 10% Share to 15% Share



Hilton Creek Community Services District

**2025 Connection Fee & Standby Fee
Study**

Draft Report

March 21, 2025

**HILTON CREEK COMMUNITY SERVICES DISTRICT
2025 CONNECTION FEE AND STANDBY FEE STUDY**

DRAFT REPORT

Prepared for:

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

Prepared by:

ROBERT D. NIEHAUS, INC.
140 East Carrillo Street
Santa Barbara, CA 93101
(805) 962-0611

RDN Project Number 375



March 21, 2025
Ms. Lorinda Beatty
Finance Officer
Hilton Creek Community Services District
3222 Crowley Lake Drive
Crowley Lake, CA 93546

Subject: 2025 Connection Fee and Standby Fee Study

Dear Ms. Beatty,

Robert D. Niehaus, Inc. (RDN) is pleased to provide this 2025 Connection Fee and Standby Fee Study Report (Report) for the Hilton Creek Community Services District (HCCSD or District). This study includes an extensive review of the District's Fee calculation methodologies, and derivation of an updated Connection Fee and Standby Fee for the District's consideration.

The proposed fees were developed utilizing the District's fixed asset record, accounting, operating and management records, capital improvement plan, policies, and valuable input from District Staff.

"Connection Fee" is commonly used terminology to describe system development fees imposed on new customers. There are other names commonly used by utilities such as Development Impact Fees, Capacity Fees, Connection Charges, and Capital Recovery Charges. Though they all mean the same thing and are used for the same purpose, the variety of terms often creates confusion. In this Report, RDN uses "Connection Fee" as the term for a system development charge, a one-time fee paid by a new water system customer for its system capacity.

The Standby Fee was developed based on a description of the proposed parcels and assessment boundaries. The description of assessments includes the methodology developed to establish the basis of assessment for apportioning the cost of providing water services, and the facilities needed to provide water services. This report fulfills the requirement of Government Code 54984 to provide an engineering report.

It has been an absolute pleasure to work with your District. We thank you and other District Staff for the support provided during this study.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert D. Niehaus".

Robert D. Niehaus, Ph.D.

Managing Director/Principal Economist

Anthony Elowsky, M.A.

Project Manager

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EXECUTIVE SUMMARY

Purpose of Study

Robert D. Niehaus (RDN) was engaged by Hilton Creek Community Services District (HCCSD, District) to review and update the District's Connection Fees and Standby Fees. The current fees require an update to accurately reflect the investment in the system and the number of customers utilizing the system.

RDN began the study by reviewing the District's most up-to-date financial, engineering, and planning documents. RDN reviewed all items and data sources submitted by the District and ensured the recommended fees meet the following objectives:

- Ensure compliance with state regulations regarding Connection Fees and Standby Fees,
- Update the current Connection Fees based on existing available capacity to serve new development
- Update the current Standby Fees based on the apportionment of costs to provide sewer services, and the facilities needed to provide sewer services.

Current Connection Fee

The District's current Connection Fees were designed by Triad/Holmes Associates in 1993 utilizing the Incremental Cost Method as the fee was intended to fund an expansion of the District's treatment plant. The current Connection Fees are assessed by connection. A portion of the treatment plant expansion cost was divided by the expected number of new connections to determine the Connection Fee of \$3,500 per connection. Since 1995, the District has adjusted the fee annually based on the change in the Construction Cost Index published by Engineering News-Record. The most recent adjustment was in 2020, setting the fee at \$7,293.

Proposed Connection Fee

The proposed Connection Fees are intended to recover utility rate payers' prior investment in capital facilities that support development by carrying extra capacity for new connections. After an extensive review of the previous study, District asset lists, and other data provided by the District, RDN developed the updated Connection Fees, as summarized below and explained in detail in subsequent sections of this report.

- **Methodology:** Connection Fees are based on the Buy-in Method, ensuring new users pay their fair share of the existing system.
- **System Demand:** Demand was measured based on the total number of developed parcels utilizing the sewer system, as provided by the District.
- **System Valuation:** The Original Cost (OC) method was used to determine system value by summing the original purchase cost of each asset.
- **Fee Calculation:** The total system value was divided by existing system demand to determine the proposed fees.

Table 1 displays the current and proposed sewer Connection Fee.

Table 1. Current and Proposed Connection Fee

| | Unit of Service | Connection Fee |
|-----------------|-----------------|----------------|
| Current | Per Connection | \$7,293.00 |
| Proposed | Per Parcel | \$7,292.73 |

RDN recommends that the District continue to update the Connection Fee each year to keep pace with construction cost inflation. RDN recommends applying the annual adjustment (increase or decrease) in the CDGS California CCI. Additionally, we recommend that HCCSD conduct a review of the Fee every four to five years or when there are significant changes in the physical system, planned capital projects, or pace of new development.

Current Standby Fee

The District currently charges a Standby Fee of \$10 per year for each vacant parcel. This fee requires an update to more accurately reflect the fixed costs associated with maintaining the sewer system and to ensure that vacant parcels contribute their fair share of these costs.

Proposed Standby Fee

A sewer standby fee is assessed on property owners who have access to the sewer system but have not yet connected. This fee plays a vital role in covering the fixed costs associated with system maintenance, administration, and infrastructure, ensuring that all properties benefiting from the availability of sewer service contribute to its long-term sustainability and operation.

The proposed Standby Fees are calculated using the Benefit Unit Method, ensuring that costs are distributed equitably among vacant parcels based on their proportionate share of system capacity, as summarized below.

- **Methodology:** RDN proposes setting Standby Fees using the Benefit Unit Method.
- **Cost Allocation:** Total costs allocatable to vacant parcels are identified.
- **Benefit Units:** Each vacant parcel is assigned benefit units based on its lot size and land use category, reflecting its proportionate share of system capacity.
- **Per-Benefit-Unit Cost:** The total costs allocated to vacant parcels are divided by the total benefit units to determine a per-benefit-unit cost.
- **Fee Calculation:** Each parcel’s standby fee is calculated by multiplying its assigned benefit units by the per-benefit-unit cost.

Table 2 displays the current and proposed sewer Standby Fee.

Table 2. Current and Proposed Standby Fee

| | Unit of Service | Standby Fee |
|-----------------|------------------|-------------|
| Current | Per Parcel | \$10.00 |
| Proposed | Per Benefit Unit | \$26.48 |

1. INTRODUCTION

District Overview

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 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. 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 100-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. Figure 1 shows HCCSD’s current service area.

Figure 1. Hilton Creek Community Services District Service Area



Fee Terminology

“Connection Fee” is commonly used terminology to describe system development fees imposed on new customers. There are other names commonly used by utilities such as Development Impact Fees, Capacity Charges, and Capital Recovery Charges. Though they all mean the same thing and are used for the same purpose,

the variety of terms often creates confusion. In this Report, RDN uses “Connection Fee” as the term for a system development charge, a one-time fee paid by a new water system customer for its system capacity. The recommended Fees outlined in this report were developed using industry standard methodologies elaborated by American Water Works Association (AWWA) Principles of Water Rates, Charges, and Charges – Manual of Water Supply Practices (M1).

A sewer standby fee is charged to property owners who have access to the sewer system but are not yet connected. This fee helps recover fixed costs associated with system maintenance, administration, and infrastructure, ensuring that all properties potentially benefiting from the system contribute to its upkeep.

Legal Framework

This section of the report describes the legal framework that was considered in the update of the Connection Fees and Standby Fees to ensure that the calculated Fees provide a fair and equitable allocation of costs to current and future customers.

[California Code 66013](#)

(a) Notwithstanding any other provision of law, when a local agency imposes Charges for water connections or sewer connections, or imposes Capacity Charges, those Charges or charges shall not exceed the estimated reasonable cost of providing the service for which the Charge or charge is imposed, unless a question regarding the amount of the Charge or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

(b) “Capacity Charge” means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “Capacity Charge” does not include a commodity charge.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

[California Government Code Section 54984 et seq. – Uniform Standby Charge Procedures Act](#)

(a) The Uniform Standby Charge Procedures Act authorizes local agencies to levy standby charges for water, sewer, or drainage services on properties that benefit from system availability, even if they are not currently connected. These charges must be justified based on the benefit received and cannot exceed the reasonable cost of providing service availability.

(b) Standby charges may be imposed on an area, frontage, or parcel basis, as determined by the agency. Any new or increased standby charge must follow the procedural and substantive requirements of the Act, ensuring transparency and consistency with state law.

(c) Revenues collected from standby charges must be accounted for separately and may only be used for the purposes for which they were imposed. These funds help recover fixed system costs, such as maintenance, infrastructure replacement, and administrative expenses, thereby ensuring the financial sustainability of the sewer system.

Economic Framework

The simplest and most succinct economic justification for Connection Fees is the idea that “growth-pays-for-growth,” Essentially, stating that customers who benefit from a service should be the ones who pay for that service. The AWWA Manual M26 states: “the purpose of designing customer-contributed [Connection Fees] is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers.” To effect fair distribution of the value of the system, Connection Fees should reflect a reasonable estimate of the cost of maintaining additional capacity for new users through the oversizing of a system while not disproportionately burdening existing users through a rate increase.

Additionally, according to Nelson¹, “Local public officials are coming to accept that underpricing of facilities leads to their inefficient use. Development is less intense, more spread out, and more wasteful of facilities when it does not have to pay the full cost of the facilities to which it connects and uses.” By allowing new development to pay for its full share of the cost of facilities, local officials use market principles to determine when new development is feasible.

Connection Fees should also meet rational nexus criteria to assure maximum reasonable acceptance by the development community, local government elected and administrative officials, and courts. At the heart of the rational nexus test is the concept of "proportionate share," which can be defined as that component of the cost of existing facilities that is reasonably related to the demands of new development.

¹ Nelson, Arthur C. 1995. System development charges for water, wastewater and stormwater facilities. CRC Press.

2. CONNECTION FEE CALCULATION

The Connection Fee was developed using guidelines set forth by the AWWA M1. The two primary methods outlined in the M1 used to calculate Connection Fees are the Buy-in and the Incremental Cost methods. The Buy-in method recovers the cost of capacity in those portions of the existing system in which there is still capacity available. The Incremental Cost method is a calculation of the Incremental Costs of additional system capacity needed to add to serve new development. There is also a hybrid approach in which these two methods are combined. The combined approach is most often used when the system has some capacity left to take on new customers, but additional capacity is also needed to serve projected growth in the planning horizon. RDN utilized the Buy-in Method as it is most appropriate for the HCCSD's Fee calculation. In this section each method is described in detail and the rationale is provided for selecting the Buy-in Method for the District's Connection Fee calculation.

Buy-in Method

Under the Buy-in Method, new development purchases a share of capacity proportionate to the development's estimated demand. This method is typically used when the existing water system has the capacity to accommodate increased demand without large investment in capital projects. There are four generally accepted methods used to determine the existing system value:

- **Original Cost** – asset cost in the year of construction
- **Original Cost less Depreciation** – original cost subtracting the accumulated depreciation of system assets
- **Replacement Cost New (RCN)** – original cost escalated to current dollars using a construction cost index. This method reflects the cost of replicating the existing system.
- **Replacement Cost New less Depreciation (RCLD)** – replacement cost new of existing system subtracted by the accumulated depreciation. This method reflects the current costs of replacing system assets while adjusting the valuation to reflect the remaining life of current assets.

Figure 2 provides a visual representation of a situation where the Buy-in Method best applies. In this example, the commuter bus (utility) has a capacity to seat 10 passengers (system capacity). Of the 10 total seats, eight are taken (existing customers), but there are two extra seats available ready for the new passengers (new customers). A new passenger, who wants to buy a seat on the bus, is expected to pay one tenth of the total value of the bus to secure his/her seat. This method rests on the premise that existing customers have been maintaining not only their share of the system capacity that they use but also for the extra capacity that is not currently being used. New customers therefore should reimburse existing customers for the additional contribution they have made to maintain the extra capacity.

The Buy-in Method is used when there is sufficient capacity left in the existing system to accommodate new development over the planning period, and the goal of this method is to achieve capital equity between existing and new customers.

Figure 2. Buy-in Methodology



Incremental Cost Method

While the Buy-in Method is used when the system has sufficient capacity for additional development, the Incremental Cost method is most appropriate when current system capacity is not capable of serving new development without significant investment in new facilities. Under this methodology all the costs of future system expansion are allocated to new customers. This method requires a detailed long-term capital improvement plan (CIP) that clearly identifies the proportion of project cost contributing to expansion of the system. As shown in Figure 3, using the same bus analogy, when the bus is full (at capacity), new passengers must purchase additional cargo for them to secure a seat so that existing customers would not be burdened by the Incremental Costs. This method rests on the premise “growth pays for growth.”

Figure 3. Incremental Cost Method



Combined Approach

For systems that have the capacity to serve new development in the short-run but require investment in capacity-expanding facilities in the long-run, a combination of Buy-in and Incremental Cost Methods is considered. Connection Fees developed under the combined method reflect the value of the existing system and expansion-related CIPs. In Figure 4 the new passengers are expected to share the costs associated with the available seats in the original section of the bus and extension of the bus that is added to increase additional availability of seats.

Figure 4. Combined Cost Method



Proposed Method: Buy-in Approach

The current system has enough capacity to accommodate new customers. RDN recommends Connection Fees for the District be calculated based on the Buy-in Method. This approach captures the significant investment made into the existing system by current customers for maintaining excess capacity.

Proposed System Valuation: Original Cost

The District provided RDN with a comprehensive fixed asset list containing over 80 items with acquisition dates between 1978 and 2020. The asset list included information such as asset number, system function, useful life, and original purchase date and cost of each asset. The original cost paid by the District for backbone system assets is displayed in Table 4.

RDN recommends the Original Cost (OC) method to calculate system value. Under this methodology the allowable asset value reflects the actual cost paid by customers to build the backbone system. Backbone facilities refer to those components of the system that are necessary to provide service to all customers and include the major facilities, but not quickly depreciable assets and non-facilities such as studies, computer software, and vehicles. Backbone assets were determined on a line-item basis for each asset using industry standard practice. The OC method was chosen to ensure that the system value reflects the current customers' actual investment in the system. The allowable asset value (total backbone assets), totals approximately \$3.1 million for the sewer system.

Proposed Sewer Connection Fee

Connection Fees are assessed per parcel. To calculate the fee for new parcels connecting to the sewer system, the system asset value is divided by the number of developed parcels (current customers). This determines the cost per new connection. The following section provides a detailed explanation of the calculation.

System Demand

The Buy-in approach uses current system demand as the denominator in the Connection Fee calculation. For the sewer system, demand is based on the number of developed parcels currently served. As of October 2024, the HCCSD service area contained 525 zoned parcels, with just over 80% developed—equating to 427 parcels receiving service. The 427 developed parcels are used as the denominator in the Connection Fee calculation. Table 3 provides a breakdown of parcels within the District, categorized as developed or vacant.

Table 3. Developed vs Vacant Parcels within District Service Area

| Land Use | Number of Parcels | Share of District |
|--------------|-------------------|-------------------|
| Developed | 427 | 81.3% |
| Vacant | 98 | 18.7% |
| Total | 525 | 100% |

System Valuation

The sewer system consists of Waste Disposal and Equipment backbone assets derived from the District-provided asset list and depreciation schedule. The OC valuation of the sewer system is \$3,113,994. Sewer system valuation is shown in Table 4. A complete list of assets and original cost are shown in the appendix.

Table 4. Sewer System Asset Valuation

| Asset Class | Original Cost (OC) |
|--------------------|---------------------------|
| Sewer Total | \$3,113,994 |

Fee Calculation

To calculate the sewer Connection Fee RDN divided the OC sewer system value in Table 4 by the number of developed parcels shown in Table 3. This calculation yields a per parcel Connection Fee of \$7,293 and is shown in Table 5.

Table 5. Buy-in Fee Calculation for Sewer System (per parcel)

| Connection Fee Calculation | |
|-----------------------------------|----------------|
| Sewer System Value | \$3,113,994 |
| ÷ Units of Service | 427 |
| Connection Fee per Parcel | \$7,293 |

3. STANDBY FEE CALCULATION

A sewer standby fee is assessed on property owners who have access to the sewer system but have not yet connected. This fee covers the fixed costs associated with system maintenance, administration, and infrastructure, ensuring that all properties benefiting from the availability of sewer service contribute to its long-term sustainability and operation. Additionally, it helps maintain equity between active and inactive properties by ensuring that those with future access to the system share in the financial responsibilities, rather than placing the entire burden on connected users.

The Standby Fee was developed in accordance with the provisions of Section 54984 et seq. of the California Government Code, Chapter 12.4, known as the “Uniform Standby Charge Procedures Act,” as well as industry-standard practices. RDN evaluated three methodologies to determine the most appropriate calculation for the District’s Standby Fee. The following section provides a detailed description of each method and explains the rationale for selecting the Benefit Unit Method as the basis for the District’s Standby Fee calculation.

Benefit Unit Method

Under the Benefit Unit Method, vacant lots are assessed standby fees that are equitable and based on the proportionate share of system capacity they require. These fees reflect the benefits that a vacant lot receives from the sewer system, even if it is not yet connected. In this method, benefit units are assigned to each vacant parcel based on lot size and zoned land use (e.g., Single-Family, Commercial, etc.). A benefit-unit cost is then calculated by dividing the total costs apportioned to vacant lots by the total number of benefit units. The Standby Fee is then calculated by multiplying a vacant lot’s benefit units by the per-benefit-unit cost.

Per Acre Method

Under the Per Acre Method, standby fees for vacant lots are determined based on parcel size, with larger parcels paying a higher fee to reflect their proportional impact on the system. This approach ensures that all vacant properties contribute fairly to the ongoing costs of maintaining sewer infrastructure, regardless of whether they are currently connected. Under this method, the total cost allocated to vacant parcels is divided by the total number of vacant acres to establish a standard per-acre fee. Each vacant lot’s standby fee is then calculated by multiplying its acreage by this per-acre rate.

Per Parcel Method

Under the Per Parcel Method, standby fees are assigned equally to all vacant lots, ensuring that each parcel contributes the same amount toward the sewer system’s fixed costs. This method simplifies the fee structure by charging a uniform rate per parcel, regardless of lot size or land use designation. The total cost allocated to vacant parcels is divided by the total number of vacant parcels to determine a flat per-parcel fee. Each vacant lot is then assessed this standard fee, ensuring consistency and ease of implementation. A complete list of vacant parcels is included in the appendix.

Proposed Method: Benefit Unit Method

RDN recommends Standby Fees for the District be calculated based on the Benefit Unit Method. This approach is the most equitable approach because it accounts for both lot size and land use, ensuring that each vacant parcel contributes a fair share based on its potential impact on the sewer system. Table 6 presents the total units under each methodology, including the selected 590.24 Benefit Units used for fee setting, as described in the next section.

Table 6. Unit Counts by Methodology

| | Benefit Units | Vacant Acres | Vacant Parcels |
|-------|----------------------|---------------------|-----------------------|
| Units | 590.24 | 195.83 | 98.00 |

Proposed Sewer Standby Fee

Standby fees ensure that property owners with access to the sewer system contribute to its maintenance and long-term sustainability, even if they are not yet connected. The proposed Standby Fees are assessed based on each parcel’s assigned benefit units. To determine the fee for new parcels joining the sewer system, the total costs allocated to vacant parcels are divided by the total number of benefit units, establishing a per-benefit-unit cost. Each new parcel's fee is then calculated by multiplying its assigned benefit units by this rate. The following section provides a detailed explanation of this process.

Cost Allocation for Vacant Parcels

The first step in determining the District’s Standby Fees is identifying the portion of costs attributable to vacant parcels that are not yet connected to the sewer system. Although these vacant lots are not actively using the system, they still benefit from the availability of sewer service and must contribute to its maintenance. The District’s capital expenses for repairing and replacing system components were selected as the basis for cost allocation, as these are fixed costs that remain constant regardless of customer usage. RDN reviewed the capital expenses planned in the District’s most recent rate study² (2023). Table 7 presents the most recent capital spending plan, categorized by project type, along with the five-year average annual capital expenditure for each category.

Table 7. Five-year Capital Improvement Spending by Category

| Project Category | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | 5 Year Average |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|
| Repair and Replacement | \$39,061 | \$39,061 | \$40,328 | \$40,475 | \$41,779 | \$40,141 |
| System Expansion | \$62,948 | \$62,948 | \$61,681 | \$64,956 | \$64,608 | \$63,428 |
| Total CIP | \$102,009 | \$102,009 | \$102,009 | \$105,431 | \$106,387 | \$103,569 |

Of the approximately \$100,000 in annual capital improvement spending, about \$40,000 was allocated to repair and replacement projects each year. However, vacant lots are only responsible for a fair share of these costs rather than the full amount. To determine the vacant lot share, the five-year average annual repair and replacement costs were multiplied by the percentage of District acreage that remains vacant. Since 39 percent of the District’s land is vacant, these parcels should be responsible for funding 39 percent of the repair and replacement costs. Table 8 summarizes the total annual repair and replacement spending, the percentage of vacant land in the District, and the corresponding cost allocation for vacant parcels.

² Hilton Creek Community Services District (2023) Financial Planning, Revenue Requirements, Cost of Service, and Rate Setting Analysis. RDN.

Table 8. Allocation of Repair and Replacement Costs to Vacant Parcels

| Category | Value |
|---|-----------------|
| Total District Acreage | 411 |
| Vacant Acreage | 160 |
| Percentage of District Acreage That Is Vacant | 39% |
| Annual Repair and Replacement Budget | \$40,141 |
| Repair & Replacement Costs Allocated to Vacant Parcels | \$15,628 |

Benefit Unit Calculation

Benefit units are determined based on the proportionate share of system capacity that each parcel requires. For the District, the total number of benefit units is calculated by assessing all vacant parcels in relation to their lot size and designated land use category (e.g., Single-Family, Commercial, etc.). Larger parcels and those with higher potential wastewater demand are assigned more benefit units to reflect their greater impact on system capacity. To allocate benefit units, a standardized land use factor is applied to each zoning category. The total benefit units for vacant parcels are then determined by multiplying the land use factors by the total vacant acreage in each zoning category. The total number of benefit units across all vacant parcels is used to distribute the standby fee equitably. Parcels smaller than one acre were rounded up to one acre to ensure a minimum level of cost participation, recognizing that even the smallest parcels impose baseline demands on the sewer system and benefit from its availability. Table 9 presents the vacant acreage, land use factors for each zoning category, and the resulting total benefit units for the District’s vacant parcels.

Table 9. Total Vacant Parcel Benefit Units by Land Use Category

| Land Use | Vacant Acres | Use Factor | Total Benefit Units |
|--------------|---------------|------------|---------------------|
| SFR | 116.39 x | 2.50 = | 290.98 |
| MFR | 60.94 x | 4.00 = | 243.76 |
| COMMERCIAL | 13.50 x | 3.00 = | 40.50 |
| MUNICIPAL | 5.00 x | 3.00 = | 15.00 |
| Total | 195.83 | | 590.24 |

Fee Calculation

To calculate the sewer Standby Fee RDN divided the vacant parcel’s share of repair and replacement (R&R) capital spending by the total vacant parcel benefit units. The per-benefit-unit cost is calculated by dividing the total costs allocated to vacant parcels by the total benefit units. This calculation yields a per benefit unit Standby Fee of \$26.48 as is shown in Table 10.

Table 10. Standby Fee Calculation for Sewer System (per Benefit Unit)

| Standby Fee Calculation | |
|--|----------------|
| Vacant Share of R&R Spending | \$15,628 |
| ÷ Benefit Units | 590.24 |
| Annual Standby Fee per Benefit Unit | \$26.48 |

Standby Fees for individual parcels are calculated by multiplying the per-benefit-unit cost by the number of benefit units assigned to each parcel. For example, a two-acre vacant parcel zoned for Single-Family has a land use factor

of 2.5 (see Table 9). Multiplying the two acres by the 2.5 land use factor results in a total of five benefit units. With a per-benefit-unit cost of \$26.48, this parcel’s annual Standby Fee would be \$132.40.

Table 11. Example Standby Fee Calculation

| Land Use | Acres | Use Factor | Total Units | Per Benefit Unit Fee | Annual Standby Fee |
|----------|-------|------------|-------------|----------------------|--------------------|
| SFR | 2.0 x | 2.5 = | 5.0 x | \$26.48 = | \$132.40 |

Financial Impact of Standby Fees

By allocating a portion of repair and replacement costs to vacant parcels through the updated Standby Fee, the financial burden on active customers has been reduced. Previously, these fixed costs were fully recovered through rates paid by connected users. With inactive parcels now contributing their fair share, the total revenue requirement placed on ratepayers has decreased. As a result, future rate increases could be mitigated, promoting a more equitable distribution of costs and ensuring that all properties benefiting from the sewer system share in its upkeep. Table 12 presents the rate adjustments for the next three fiscal years proposed in the District’s most recent Rate Study. With the implementation of the updated Standby Fees, the District would be able to reduce the necessary rate increases by 2.0 percent in FY 2025-26, 1.0 percent in FY 2026-27, and 0.3 percent in FY 2027-28.

Table 12. Future Rate Increase Reduction with updated Standby Fee

| Revenue Adjustments | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|---------------------|--------------|--------------|--------------|
| Proposed | 15.0% | 10.0% | 5.3% |
| w/ Standby Fee | 13.0% | 9.0% | 5.0% |
| Difference | -2.0% | -1.0% | -0.3% |

Table 13 presents the rates for the next three fiscal years under the proposed rates from the last rate study, while Table 14 shows the potential rates reflecting the implementation of the proposed Standby Fee if all other economic projections from the rate study remain the same.

Table 13. Proposed Rates from 2023 Rate Study, FY 2025-26 – FY 2027-28

| Proposed Rates | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|---------------------|------------|------------|------------|
| SFR/MFR 1st. Unit | \$201.90 | \$222.09 | \$233.86 |
| MFR 2nd Unit+ | \$162.44 | \$178.69 | \$188.16 |
| Commercial | \$89.09 | \$98.00 | \$103.19 |
| Studios/Hotel Rooms | \$108.30 | \$119.13 | \$125.44 |
| School/Church | \$5.64 | \$6.20 | \$6.53 |
| Kitchen | \$139.93 | \$153.92 | \$162.08 |
| Toilets | \$110.24 | \$121.26 | \$127.69 |

Table 14. Proposed Rates with Standby Fee Implementation, FY 2025-26 – FY 2027-28

| Proposed Rates with Standby Fee | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|--|-------------------|-------------------|-------------------|
| SFR/MFR 1st. Unit | \$198.39 | \$216.24 | \$227.05 |
| MFR 2nd Unit+ | \$159.62 | \$173.98 | \$182.68 |
| Commercial | \$87.54 | \$95.42 | \$100.19 |
| Studios/Hotel Rooms | \$106.41 | \$115.99 | \$121.79 |
| School/Church | \$5.54 | \$6.04 | \$6.34 |
| Kitchen | \$137.49 | \$149.87 | \$157.36 |
| Toilets | \$108.32 | \$118.07 | \$123.97 |

4. CONCLUSION

RDN updated the District’s fees, which conform to State guidelines. The proposed Connection Fees are proportional to the value of the sewer system and equitably reimburse current customers for their prior investment in the system. The updated study resulted in a Connection Fee of \$7,293 for the sewer system—nearly identical to the current fee, as the Construction Cost Index closely tracked the system value escalation over the same period. The proposed Standby Fees ensure a more equitable distribution of fixed costs by requiring inactive parcels to contribute their fair share toward system maintenance and long-term sustainability. This reduces the financial burden on active customers, helping to stabilize rates and mitigate future increases while ensuring all properties that benefit from system capacity participate in system upkeep. This study resulted in a Standby Fee of \$26.48 per Benefit Unit for vacant parcels.

RDN recommends that the District conduct a review of the Connection Fee every four to five years or when there are significant changes in the physical system, planned capital projects, pace of new development, or other major changes.

Lastly, RDN recommends that the District update Standby Fees as part of the next rate study process to ensure they remain aligned with the District’s financial needs and cost allocation methodology. Periodic review will help maintain equity in cost distribution and ensure that vacant parcels continue to contribute their fair share of fixed system costs. Regular updates will also allow the District to account for changes in system costs, land use, and demand patterns, supporting long-term financial sustainability while mitigating future rate increases for active customers. Table 15 presents the proposed Connection and Standby Fees based on the analysis detailed in this report.

Table 15. Proposed Connection and Standby Fee

| Fee Type | Unit of Service | Fee |
|-----------------------|------------------------|------------|
| Connection Fee | Per Parcel | \$7,293 |
| Standby Fee | Per Benefit Unit | \$26.48 |

5. APPENDIX

Asset List, Original Purchase Price

| Asset ID | Asset Class | System | Backbone Assets | Purchased Price |
|----------|----------------|--------|-----------------|-----------------|
| 22 | Waste Disposal | Sewer | Yes | \$1,861,175 |
| 24 | Waste Disposal | Sewer | Yes | \$3,682 |
| 25 | Waste Disposal | Sewer | Yes | \$5,227 |
| 26 | Waste Disposal | Sewer | Yes | \$406 |
| 27 | Waste Disposal | Sewer | Yes | \$1,244 |
| 30 | Waste Disposal | Sewer | Yes | \$5,800 |
| 32 | Waste Disposal | Sewer | Yes | \$1,503 |
| 33 | Waste Disposal | Sewer | Yes | \$1,689 |
| 34 | Waste Disposal | Sewer | Yes | \$2,043 |
| 35 | Waste Disposal | Sewer | Yes | \$1,593 |
| 36 | Waste Disposal | Sewer | Yes | \$159,822 |
| 37 | Waste Disposal | Sewer | Yes | \$33,677 |
| 38 | Waste Disposal | Sewer | Yes | \$2,485 |
| 39 | Waste Disposal | Sewer | Yes | \$48,446 |
| 41 | Waste Disposal | Sewer | Yes | \$466,906 |
| 42 | Waste Disposal | Sewer | Yes | \$23,201 |
| 43 | Waste Disposal | Sewer | Yes | \$23,201 |
| 44 | Waste Disposal | Sewer | Yes | \$23,201 |
| 45 | Waste Disposal | Sewer | Yes | \$23,201 |
| 46 | Waste Disposal | Sewer | Yes | \$23,200 |
| 47 | Waste Disposal | Sewer | Yes | \$23,200 |
| 48 | Waste Disposal | Sewer | Yes | \$23,200 |
| 49 | Waste Disposal | Sewer | Yes | \$2,300 |
| 50 | Waste Disposal | Sewer | Yes | \$11,640 |
| 51 | Waste Disposal | Sewer | Yes | \$12,215 |
| 52 | Waste Disposal | Sewer | Yes | \$4,233 |
| 53 | Waste Disposal | Sewer | Yes | \$9,325 |
| 55 | Waste Disposal | Sewer | Yes | \$16,498 |
| 56 | Waste Disposal | Sewer | Yes | \$512 |
| 58 | Waste Disposal | Sewer | Yes | \$1,186 |
| 59 | Waste Disposal | Sewer | Yes | \$600 |
| 60 | Waste Disposal | Sewer | Yes | \$11,060 |
| 63 | Waste Disposal | Sewer | Yes | \$71,735 |
| 64 | Waste Disposal | Sewer | Yes | \$7,585 |
| 66 | Waste Disposal | Sewer | Yes | \$4,585 |
| 67 | Waste Disposal | Sewer | Yes | \$5,231 |
| 68 | Waste Disposal | Sewer | Yes | \$7,597 |
| 69 | Waste Disposal | Sewer | Yes | \$1,275 |
| 72 | Waste Disposal | Sewer | Yes | \$5,350 |
| 73 | Waste Disposal | Sewer | Yes | \$12,730 |

| Asset ID | Asset Class | System | Backbone Assets | Purchased Price |
|----------|-----------------|--------|-----------------|-----------------|
| 75 | Waste Disposal | Sewer | Yes | \$1,083 |
| 76 | Waste Disposal | Sewer | Yes | \$6,166 |
| 77 | Waste Disposal | Sewer | Yes | \$2,091 |
| 78 | Waste Disposal | Sewer | Yes | \$717 |
| 79 | Waste Disposal | Sewer | Yes | \$2,096 |
| 80 | Waste Disposal | Sewer | Yes | \$4,863 |
| 81 | Waste Disposal | Sewer | Yes | \$3,730 |
| 87 | Waste Disposal | Sewer | Yes | \$1,200 |
| 88 | Waste Disposal | Sewer | Yes | \$600 |
| 89 | Waste Disposal | Sewer | Yes | \$27,258 |
| 90 | Waste Disposal | Sewer | Yes | \$29,012 |
| 91 | Waste Disposal | Sewer | Yes | \$44,279 |
| 92 | Waste Disposal | Sewer | Yes | \$2,533 |
| 97 | Waste Disposal | Sewer | Yes | \$1,538 |
| 98 | Waste Disposal | Sewer | Yes | \$11,873 |
| 99 | Waste Disposal | Sewer | Yes | \$3,166 |
| 100 | Waste Disposal | Sewer | Yes | \$1,164 |
| 101 | Waste Disposal | Sewer | Yes | \$3,161 |
| 102 | Waste Disposal | Sewer | Yes | \$4,515 |
| 103 | Waste Disposal | Sewer | Yes | \$7,603 |
| 104 | Waste Disposal | Sewer | Yes | \$2,474 |
| 3 | Equipment | Sewer | No | \$11,365 |
| 4 | Equipment | Sewer | No | \$906 |
| 5 | Equipment | Sewer | No | \$766 |
| 6 | Equipment | Sewer | No | \$2,664 |
| 71 | Equipment | Sewer | No | \$638 |
| 74 | Equipment | Sewer | No | \$24,999 |
| 82 | Equipment | Sewer | Yes | \$4,650 |
| 83 | Equipment | Sewer | Yes | \$2,680 |
| 84 | Equipment | Sewer | No | \$481 |
| 85 | Equipment | Sewer | No | \$24,999 |
| 86 | Equipment | Sewer | Yes | \$983 |
| 93 | Equipment | Sewer | No | \$2,098 |
| 94 | Equipment | Sewer | Yes | \$800 |
| 8 | Other Equipment | Sewer | No | \$3,746 |
| 9 | Other Equipment | Sewer | No | \$3,293 |
| 11 | Other Equipment | Sewer | No | \$2,102 |
| 12 | Other Equipment | Sewer | No | \$1,008 |
| 14 | Other Equipment | Sewer | No | \$1,000 |
| 16 | Other Equipment | Sewer | No | \$1,299 |

Vacant Parcel Data

| APN | Account Number | Land Use | Status | Acres |
|-------------|----------------|------------|--------|-------|
| 060-120-004 | A6012004 | SFR | VACANT | 0.32 |
| 060-120-010 | A6012010 | SFR | VACANT | 1.80 |
| 060-120-011 | A6012011 | SFR | VACANT | 1.82 |
| 060-120-012 | A6012012 | SFR | VACANT | 1.71 |
| 060-120-015 | A6012015 | SFR | VACANT | 5.02 |
| 060-120-017 | A6012017 | SFR | VACANT | 1.67 |
| 060-130-003 | A6013003 | SFR | VACANT | 0.46 |
| 060-130-013 | A6013013 | SFR | VACANT | 1.26 |
| 060-130-014 | A6013014 | SFR | VACANT | 1.74 |
| 060-130-015 | A6013015 | SFR | VACANT | 0.33 |
| 060-130-016 | A6013016 | SFR | VACANT | 0.22 |
| 060-130-018 | A6013018 | SFR | VACANT | 1.57 |
| 060-140-004 | A6014004 | MFR | VACANT | 1.52 |
| 060-150-004 | A60150004 | SFR | VACANT | 1.04 |
| 060-150-005 | A6015005 | SFR | VACANT | 1.00 |
| 060-150-007 | A6015007 | MUNICIPAL | VACANT | 0.94 |
| 060-150-008 | A6015008-001 | MUNICIPAL | VACANT | 0.98 |
| 060-150-014 | A6015014 | SFR | VACANT | 0.17 |
| 060-150-021 | A6015021 | MUNICIPAL | VACANT | 0.49 |
| 060-150-022 | A6015022 | MUNICIPAL | VACANT | 0.32 |
| 060-150-024 | A6015024 | MUNICIPAL | VACANT | 0.59 |
| 060-160-015 | A6016015 | SFR | VACANT | 0.69 |
| 060-170-001 | A6017001 | SFR | VACANT | 0.97 |
| 060-170-005 | A6017005 | SFR | VACANT | 0.69 |
| 060-170-012 | A6017012 | SFR | VACANT | 1.04 |
| 060-170-024 | A6017024 | SFR | VACANT | 1.03 |
| 060-170-025 | A6017025 | SFR | VACANT | 0.20 |
| 060-170-028 | A6017028 | SFR | VACANT | 0.32 |
| 060-170-031 | A6017031-001 | SFR | VACANT | 0.47 |
| 060-180-001 | A6018001 | SFR | VACANT | 1.09 |
| 060-180-005 | A6018005 | COMMERCIAL | VACANT | 1.31 |
| 060-180-013 | A6018013 | SFR | VACANT | 1.09 |
| 060-180-022 | A6018022 | SFR | VACANT | 0.36 |
| 060-200-006 | A602006 | SFR | VACANT | 1.85 |
| 060-200-016 | A6020016-001 | SFR | VACANT | 0.28 |
| 060-210-008 | A6021008 | SFR | VACANT | 1.31 |
| 060-210-025 | A6021025 | SFR | VACANT | 1.10 |
| 060-210-026 | A6021026 | SFR | VACANT | 0.91 |
| 060-210-027 | A6021027 | COMMERCIAL | VACANT | 1.24 |
| 060-210-031 | A6021031 | COMMERCIAL | VACANT | 8.95 |
| 060-210-043 | A6021043 | SFR | VACANT | 0.42 |
| 060-210-045 | A6021045 | SFR | VACANT | 0.43 |
| 060-210-052 | A6021052 | SFR | VACANT | 0.38 |
| 060-210-057 | A6021057 | SFR | VACANT | 2.11 |
| 060-210-058 | A6021058 | SFR | VACANT | 1.99 |
| 060-220-008 | A6022008 | MFR | VACANT | 59.42 |
| 060-230-033 | A6023033 | SFR | VACANT | 0.23 |
| 060-240-001 | A6024001 | SFR | VACANT | 1.96 |

| APN | Account Number | Land Use | Status | Acres |
|-------------|----------------|------------|--------|-------|
| 060-250-012 | A6025012 | COMMERCIAL | VACANT | 2.00 |
| 060-300-005 | A6030005 | SFR | VACANT | 0.56 |
| 060-300-011 | A6030011 | SFR | VACANT | 0.50 |
| 060-300-012 | A6030012 | SFR | VACANT | 0.54 |
| 060-300-015 | A6030015 | SFR | VACANT | 0.59 |
| 060-310-004 | A6031004-001 | SFR | VACANT | 0.53 |
| 060-310-011 | A6031011 | SFR | VACANT | 0.37 |
| 060-310-013 | A6031013 | SFR | VACANT | 0.41 |
| 060-320-007 | A6032007 | SFR | VACANT | 0.45 |
| 060-330-014 | A6033014 | SFR | VACANT | 0.55 |
| 060-330-021 | A6033021 | SFR | VACANT | 0.46 |
| 060-340-012 | A6034012 | SFR | VACANT | 0.35 |
| 060-340-016 | A6034016-001 | SFR | VACANT | 0.20 |
| 060-340-030 | A6034030 | SFR | VACANT | 0.82 |
| 060-340-034 | A6034034-002 | SFR | VACANT | 0.34 |
| 060-340-035 | A6034035 | SFR | VACANT | 0.34 |
| 060-340-036 | A6034036 | SFR | VACANT | 0.40 |
| 060-340-037 | A6034037-001 | SFR | VACANT | 0.34 |
| 060-360-002 | A6036002 | SFR | VACANT | 0.38 |
| 060-360-004 | A6036004 | SFR | VACANT | 0.45 |
| 060-360-005 | A6036005 | SFR | VACANT | 0.42 |
| 060-360-006 | A6036006 | SFR | VACANT | 0.42 |
| 060-360-007 | A6036007 | SFR | VACANT | 0.45 |
| 060-360-008 | A6036008 | SFR | VACANT | 0.61 |
| 060-360-009 | A6036009 | SFR | VACANT | 0.57 |
| 060-360-010 | A6036010 | SFR | VACANT | 0.65 |
| 060-360-011 | A6036011 | SFR | VACANT | 0.74 |
| 060-360-014 | A6036014 | SFR | VACANT | 0.34 |
| 060-360-015 | A6036015 | SFR | VACANT | 0.36 |
| 060-360-016 | A6036016 | SFR | VACANT | 0.40 |
| 060-360-017 | A6036017 | SFR | VACANT | 0.35 |
| 060-360-018 | A6036018 | SFR | VACANT | 0.36 |
| 060-360-021 | A6036021-001 | SFR | VACANT | 0.52 |
| 060-360-022 | A6036022 | SFR | VACANT | 0.52 |
| 060-360-023 | A6036023 | SFR | VACANT | 0.57 |
| 060-360-024 | A6036024 | SFR | VACANT | 0.39 |
| 060-360-025 | A6036025 | SFR | VACANT | 0.35 |
| 060-360-026 | A6036026 | SFR | VACANT | 0.44 |
| 060-360-027 | A6036027 | SFR | VACANT | 0.36 |
| 060-360-028 | A6036028 | SFR | VACANT | 0.37 |
| 060-360-029 | A6036029 | SFR | VACANT | 0.35 |
| 060-360-030 | A6036030 | SFR | VACANT | 0.42 |
| 060-360-031 | A6036031 | SFR | VACANT | 0.41 |
| 060-360-032 | A6036032 | SFR | VACANT | 0.38 |
| 060-370-001 | A6037001 | SFR | VACANT | 1.55 |
| 060-370-002 | A6037002 | SFR | VACANT | 2.93 |
| 060-370-003 | A6037003 | SFR | VACANT | 6.49 |



**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
JANUARY 14, 2025
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. Steve Shipley called the meeting to order at 5:08 p.m.

A. ROLL CALL

Members Present: Steve Shipley, Isabel Connolly, Devin Preston
(arrived at 5:12 pm) Windsor Czeschin and
Mark Fiore

Members Absent: None

Staff Present: Lorinda Beatty, Billy Czeschin and Keith
Hafner

Guests: David Richman

2. **ADDITIONS TO AGENDA** – None

3. **PUBLIC COMMENT**

Public Comment – items not on the agenda.

There were no public comments

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds

2. Budget Report: YTD Actual to Budget Report December, 2024

3. District Fund Transfers – December, 2024

3. Southern California Edison Report

4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board Meeting – December 10, 2024

Agneda stated “Special Board Meeting” this was a Regular Board Meeting.

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Czeschin, Second by Ms. Connolly

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Aye | Aye | Aye | Aye |

5. **SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE**
 - A. **General Manager Report on Status of Facilities and Operational**
 1. **Plant Automation update** – No Updates
 2. **Clarifiers** – Parts should be arriving in March or April
 3. **Blower** – Mr. Czeschin has spent a lot of time making sure the DO controllers are optimized.
 4. **Wells** – The sampling schedule has been changed to coordinate with the quarterly plant samples, which will be March, June, September and December.
 5. **Easements, Manholes and Sewer Lines** – There is a possible new connection at the top of Juniper and would like to run a gravity line and he will need to speak with the neighbors for that connection. .
 6. **Drying Beds** – 1 drying bed is active and 2 are empty.
 7. **Testing and Flows** – Quarterly reports complete and no spill reports are complete. Affluent BOD 19.6 CBOD was 3.2, indicating the plant meets requirements and is working well.
 8. **Juniper Drive Maintenance** – It appears that the creek overflowed a bit near the top of Juniper. An ice dam is suspected and seems to have been resolved.
 9. **Miscellaneous Projects** – No Updates
6. **SECRETARY / ADMINISTRATIVE UPDATE**
 - A. **General Update** – Things are running smoothly. The Project Assistant hours have been reduced due to the Secretaries need for a bit more privacy since her home office is used for administrative duties.
 - B. **Budget Adjustments Discussion** – Ms. Beatty stated that cash flow was a bit low during December, but the finances were sufficiently managed without transfers from reserves. Financially the District is doing better than last year, but an emergency of some sort would impact the District dramatically.
7. **NEW BUSINESS**
 - A. **Budget Mid-Year Review** – Ms. Beatty stated that he budget is on target as a whole. Health insurance increased for the Operator II position and will go over budget Telephone expenses increased and is due to the changes with technical demands. Property tax revenues will be posted and available for discussion in February. There is an increase in customer late payments and rejected check payments. Net revenue is still negative. The lower income families are having a hard time paying the fees and here is an increase in customer late payments and rejected check payments.

Mr. Shipley expressed concern regarding property tax revenue and how the fires in the Los Angeles area will impact the state. Ms. Beatty

expressed that since it has been declared a state of emergency the federal government will be able to assist as well as the state. Ms. Beatty added that she is not sure how the fires in the Palisades and other Los Angeles areas will impact funding or insurance and that we will need to keep a close eye on the situation. Ms. Beatty stated what will impact the property taxes is a sudden shift in property sales and defaults on mortgages. When that occurs, the district will need to prepare for the next few years as receiving little or no property taxes. Ms. Beatty's goal is to keep building reserves to carry the District through lean years.

- B. CIP Mid-Year Review** – Mr. Czeschin stated that they are going to have someone help them decide what back up generators would work best for the plant. Sludge drying seem to be going better and that item can be moved down the list since the plant is creating less solids. Mr. Hafner stated that by taking unnecessary items (such as tanks and the extra clarifier) offline at the plant is performing more efficiently and reducing sludge production.

Mr. Hafner stated that he feels the District should purchase a new vehicle because the oil is frequently low on the current vehicle. Mr. Czeschin stated that it is a good time to purchase the vehicle since you can get last year's model at a lower price and not knowing what will happen in the next year or two. Mr. Czeschin stated the truck works and is running but is burning a considerable amount of oil. The vehicle is a 2016 F150 with approximately 130,000 miles. Mr. Fiore asked if a mechanic had looked at the vehicle. Mr. Czeschin stated no, he thinks it is not worth putting more money into it. Mr. Hafner added that the bumper is falling off. Mr. Czeschin stated that it is an emergency vehicle and needs to be able to respond. Mr. Hafner stated that this item could be financed. Mr. Shipley asked Mr. Fiore and Mr. Preston to assist staff with research on this request.

Additionally, the camera was discussed and for now it can be put off for a little while and perhaps purchase a camera which will allow us to reduce the cost of tving lines with an expensive vendor.

Ms. Beatty stated that if the board chose to change the CIP it would need a motion as the current rate schedule is driven off of the CIP. Ms. Beatty also pointed out that the current CIP is in order of importance which was established during the rate study.

- C. Sewer Use Fee Discussion** – Mr. Shipley voiced his concern regarding the equitability of rate fees and the smaller units such as very small apartments. After some discussion and taking into consideration budget needs, the Board decided to continue forward

with the rates as planned; however, discussions will continue at future board meetings.

D. District and Juniper Drive Formation – Ms. Beatty provided the board with documents found regarding the formation of the District and Juniper Drive Special Zone of Benefit.

8. OLD BUSINESS

A. Availability Fee – Public and Quasi Public Properties – Mr. Shipley stated that he wanted to take into consideration properties that are not able to be developed into the system. Properties that can, at any time for any reason, be converted into something else but at this point and time they don't have the ability to do so. Those properties should be exempt from the standby fee; however, if at any time they are converted into something else, then the party developing or converting that property would need to retroactively pay standby fees with interest.

B. Connection and Availability Fee Study Update – The Board has reviewed and discussed the options provided by RDN and feel that the Benefits Unit option would best fit the needs of the District while fairly address the uniqueness of some properties.

Mr. Shipley also explained that the plant was built to provide service to the vacant lots within the district; however, those lots are not being developed, which causes the District to be deficient of rate payers that are necessary to maintain the sewer plant. That said, the plant is being maintained by current rate payers but not by those who have not developed their property and are essentially not paying their portion to maintain the plant which will eventually provide a service to their property.

C. Mono County Services Questionnaire – Ms. Beatty incorporated the Board's responses to the County's questionnaire and provided a draft to the Board. The Board directed Ms. Beatty to move forward with the response.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS – Mr. Shipley would like to continue to discuss sewer rate fees on some of the smaller units.

10. BOARD MEMBER COMMENTS/REPORTS – None

11. ANNOUNCEMENTS

A. Regular Board Meeting February 11, 2025 at 5 p.m. at the Crowley Lake Community Center

12. ADJOURNMENT

Motion: To Adjourn January 14, 2024 Regular Board Meeting at 7:27 p.m.

Moved by Mr. Preston, Second by Ms. Czeschin

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Aye | Aye | Aye | Aye |

The meeting was adjourned at 7:27 pm.

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
FEBRUARY 11, 2025
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. **Isabel Connolly called the meeting to order at 5:05 p.m.**

A. ROLL CALL

Members Present: Isabel Connolly, Devin Preston and Windsor Czeschin and Mark Fiore
Members Absent: Steve Shipley and Mark Fiore
Staff Present: Lorinda Beatty, Billy Czeschin and Keith Hafner
Guests: None

2. **ADDITIONS TO AGENDA – None**

3. **PUBLIC COMMENT**

Public Comment – items not on the agenda.

There were no public comments

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds
2. Budget Report: YTD Actual to Budget Report January, 2025
3. District Fund Transfers – January 2025
3. Southern California Edison Report
4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board Meeting – January 14, 2025

Regarding item A .1. Disbursements: Ms. Czeschin questioned Mr. Czeschin regarding credit card purchases; specifically, purchases for the skid steer attachment which are not part of the equipment agreement. Mr. Czeschin explained that the part purchased for the sole use of the sewer plant operations. Ms. Czeschin also questioned purchases for a small solar generator and special tires. Mr. Czeschin stated that he made the purchases before he requested a new vehicle for operations. The status of the tires was not decided. Mr. Czeschin explained that the solar generator was for the office use to keep the heater on during power outages to avoid pipes freezing.

Regarding item C.1. The board did not receive the agenda packet that was distributed through email and requested that this item be pulled for further review.

Motion: To accept the Consent Agenda as presented excluding item C.1. Minutes of January 14, 2025.

Moved by Ms. Czeschin, Second by Mr. Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Aye | Absent | Aye | Absent |

5. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

- 1. Plant Automation update** – No Updates
- 2. Clarifiers** – Parts should be arriving in March or April
- 3. Blower** – SoCalRen completed their final inspection of the blower and DO controller retrofit on February 11, 2025.
- 4. Wells** – Sampling in March.
- 5. Easements, Manholes and Sewer Lines** – No Update
- 6. Drying Beds** – 1 drying bed is active and 1 is empty and 1 has water.
- 7. Testing and Flows** – BOD 21.8 CBOD was 6.9 within normal limits but room for improvement.
- 8. Juniper Drive Maintenance** – Minimal snow plowing and the pothole will need more attention in the spring.
- 9. Miscellaneous Projects** – Tim Rudolph will be working on the drying beds and plant generator. Mr. Rudolph also sent some files regarding the plant plans.

6. SECRETARY / ADMINISTRATIVE UPDATE

- A. General Update** – Ms. Beatty reported that old data on the website kept appearing and it has been resolved. An ad was placed for the administrative position and will run for 4 weeks. Ms. Beatty also reported that the IRS issues are nearly resolved, and that IRS was very patient and helpful during the process. The audit will be moving forward soon.
- B. Budget Adjustments Discussion** – Property taxes were received from December along with half of the availability fees and delinquent accounts. Total received was approximately \$92,000.

7. NEW BUSINESS

- A. Replacement Vehicle** – This item was tabled for discussion at the March Meeting
- B. Studio Apartment Guidelines Review – Square Footage** – This item was tabled for discussion at the March Meeting

8. OLD BUSINESS

A. Connection and Availability Fee Study Update – This item was tabled for discussion at the March Meeting

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS – Mr. Shipley would like to continue to discuss sewer rate fees on some of the smaller units.

10. BOARD MEMBER COMMENTS/REPORTS – None

11. ANNOUNCEMENTS

A. Regular Board Meeting March 11, 2025 at 5 p.m. at the Crowley Lake Community Center

12. CLOSED SESSION

A. Personnel Matters – Wastewater Operator II, Board Secretary, Chief Plant Operator (Government Code §54957)
There was no closed session

13. ADJOURNMENT

Motion: To Adjourn February 11, 2025 Regular Board Meeting at 5:36 p.m.

Moved by Ms. Czeschin, Second by Mr. Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Aye | Absent | Aye | Absent |

The meeting was adjourned at 5:36 pm.

HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
MARCH 11, 2025
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes

***This meeting was cancelled by
Chair Shipley
due to absences and illnesses***

Capital Improvement Budget FY 2024 2025
Monday, March 31, 2025

| | Capital Improvement Budget FY 2024 2025 | | | | | | | Year To Date | Budget Remaining |
|--|---|-----------------|---------------|------------------|------------------|---------------|-------------|-------------------|--------------------|
| | January | February | March | April | May | June | | | |
| REVENUE | 0.5833 | 0.6667 | 0.7500 | 0.8333 | 0.9167 | 1.0000 | | | |
| General Capital Reserve Funds | | | | | | | | | |
| Balance FWD | | | | | | | 0.00 | 0.00 | |
| Sewer Connection Fees | 14,686.00 | 7,293.00 | | | | | 7,293.00 | 7,393.00 | |
| Availability Fees | 1,050.00 | | | | | | 0.00 | 1,050.00 | |
| Sewer Connection Inspection Fees | 100.00 | 50.00 | | | | | 50.00 | 50.00 | |
| Investment Interest | 12.00 | | | | | | 4.00 | 8.00 | |
| <i>Potential Reserves Allocation - Earmarked Funds</i> | <i>67,546.40</i> | | | | | | 0.00 | 67,546.40 | |
| <i>So Cal Ren Loan</i> | <i>91,806.00</i> | | | | | | -32,936.48 | 58,869.52 | |
| <i>Transfer from Other Funds</i> | <i>0.00</i> | | | | | | 0.00 | 0.00 | |
| TOTAL REVENUES | 175,200.40 | 7,343.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -25,589.48 | 200,789.88 |
| EXPENSES | | | | | | | | | |
| Capital Improvement Projects - 5 Year Plan | | | | | | | | | |
| | | | | | | | | 0.00 | |
| | | | | | | | | 0.00 | |
| Clarifier 1 Parts <i>(Paid from General Fund)</i> | 50,000.00 | | 61,000.00 | | | | | | |
| Clarifier 1 Labor & Heavy Equipment | 22,000.00 | | | | | | 0.00 | 22,000.00 | |
| Aeration Blowers = Oxygen ** / SCR Loan | | | | 31,780.99 | | | | 0.00 | |
| Drying Beds / Sludge Dewatering | 150,000.00 | | | | | | | 150,000.00 | |
| Emergency Generator - Plant | 150,000.00 | | | | | | | 150,000.00 | |
| Sewer Lines Camera | 15,000.00 | | | | | | 0.00 | 15,000.00 | |
| District Vehicle | 75,000.00 | | | | | | 0.00 | 75,000.00 | |
| Capital Purchases - Failed Equipment | 0.00 | | | | | | 0.00 | 0.00 | |
| Capital Off Road Vehicle - Manhole Access | 0.00 | | | | | | 0.00 | 0.00 | |
| Sewer Line Replacement | | | | | | | | | |
| Sewer Pipe Lining | | | | | | | | | |
| *Blower Controls - Not covered by So Cal Ren | | | | | | | 0.00 | 0.00 | |
| SUBTOTAL | 462,000.00 | 0.00 | 0.00 | 61,000.00 | 31,780.99 | 0.00 | 0.00 | 0.00 | 462,000.00 |
| DEFICIT | -286,799.60 | | | | | | | | -261,210.12 |

November: Unused So Cal Funds Returned to LA County Complete