

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, JUNE 13, 2023
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD
CROWLEY LAKE, CALIFORNIA**

This meeting will be held in person at the location listed above. Additionally, a teleconference location will be available at: 687-985 Chinquepin way, Susanville, CA 96130

Zoom Links listed at the bottom of the Agenda

AGENDA

- 1. CALL MEETING TO ORDER**
 - A. Roll Call

- 2. ADDITIONS TO AGENDA**
 - A. Items added to the agenda must be approved by the Board pursuant to Government Code §54954.2

- 3. PUBLIC COMMENT**
 - A. The public may make a statement or pose questions on Items **NOT** on the agenda** (see note at end of agenda)

- 4. PRESENTATION – PROPOSED RATE INCREASES:**
 - A. RDN Rate Study Analysis
 - B. Hilton Creek Community Services Board

- 5. PUBLIC HEARING:**
 - A. PROPOSED RATE INCREASES
 - a. Please step up to the podium to speak. Time Limit 3 minutes per person

- 6. CONSENT AGENDA**
 - A. Financial Reports
 1. Consideration & Approval of Disbursements List
 - a. Disbursements and Checks
 - B. Review & Acceptance of Monthly Financial Reports
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – May 2023
 3. District Fund Transfers – May 2023
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Board Meeting of May 9, 2023

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

8. **NEW BUSINESS**
 - A. Employment Contract Extension and Amendments – Jason Hatter
 - B. Employment Contract Extension – Keith Hafner
 - C. Equipment use Reimbursement Contract Extension - Billy's Snow Removal
 - D. Juniper Drive – Runoff/Creek Concerns
 - E. Part Time Plant Assistant

9. **OLD BUSINESS**
 - A. FY 2023-2024 Budget
 - B. Availability Fees
 - C. Juniper Drive – Runoff/Creek Concerns

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

11. **BOARD MEMBER COMMENTS/REPORTS**

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

13. **CLOSED SESSION**
 - A. Public Employees Performance Evaluation – Operator in Training Unrepresented (Government Code §54957)
 - B. Public Employees Performance Evaluation – Board Secretary/Finance Officer Unrepresented (Government Code §54957)

14. **ADJOURNMENT**

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

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

Teleconference Information:

This meeting will be held in person at the location listed above. Additionally, a teleconference location will be available at: 687-985 Chinquepin way, Susanville, CA 96130

You are invited to a Zoom webinar. Spanish & English
When: Jun 13, 2023 04:00 PM Pacific Time (US and Canada)
Topic: Hilton Creek Community Services District

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82903511689>

Or One tap mobile :

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Or Telephone:

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+1 669 900 6833 US (San Jose)

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+1 346 248 7799 US (Houston)

+1 309 205 3325 US

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Webinar ID: 829 0351 1689

International numbers available: <https://us02web.zoom.us/j/82903511689>



Wastewater Rate Study

Hilton Creek Community Services District Proposition 218 Hearing

ROBERT D. NIEHAUS, INC.

JUNE 13, 2023

Agenda

- Discuss Proposition 218
- Talk about why rate increases are needed
- Show finances under current revenues and proposed revenues
- Explain cost of service analysis
- Show proposed rates
- Show rate impacts

What is Proposition 218?

- Customers have the right to protest any increase in fees
- Customers should not pay more than the fair share of cost of service
- Public agencies cannot make a profit

Why are rate increases needed?

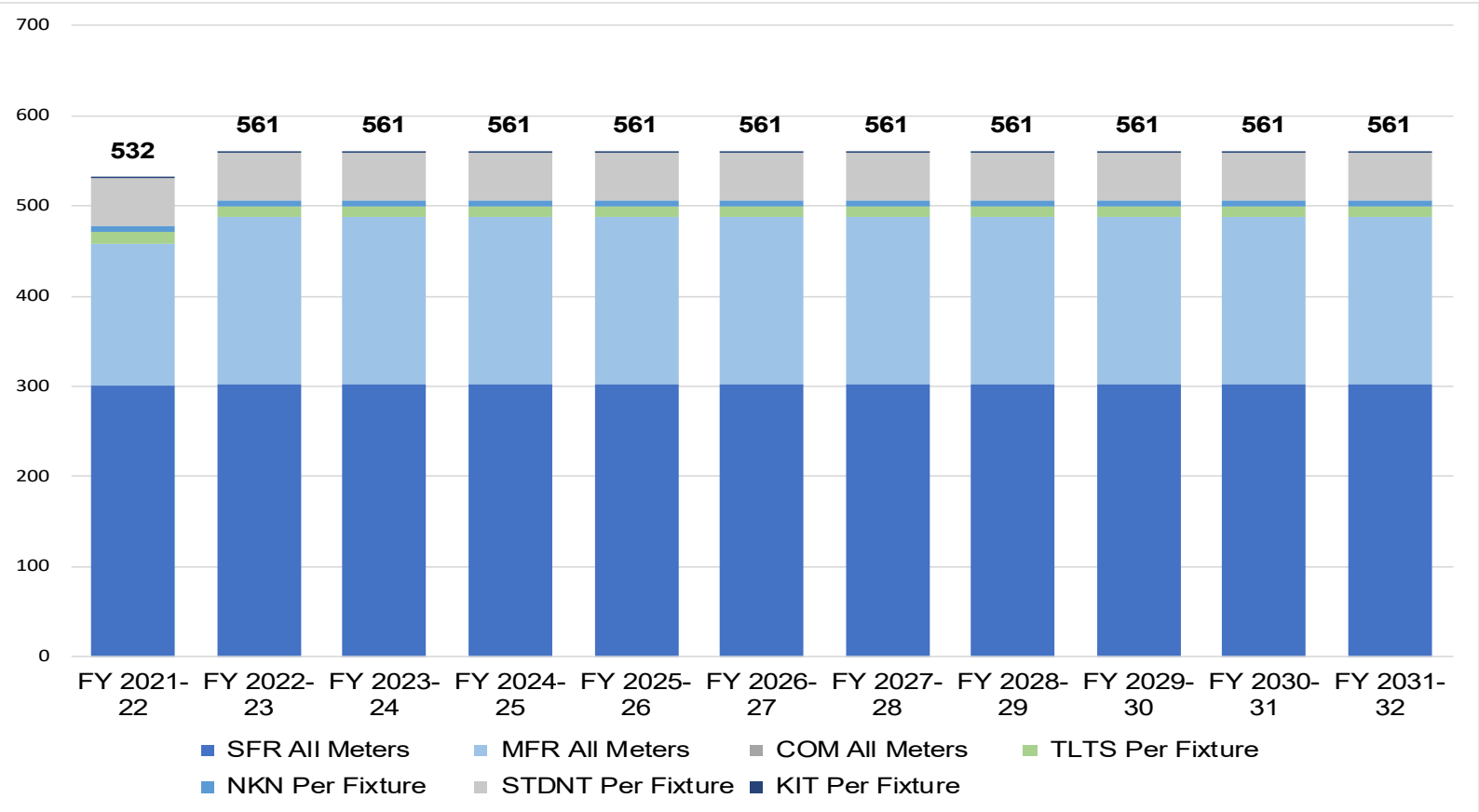
- Rising operating costs
- Capital needs
- Regulatory concerns
- Additional qualified staff
- Emergency reserves
- Last rate study more than 20+ years ago!

Financial Plan

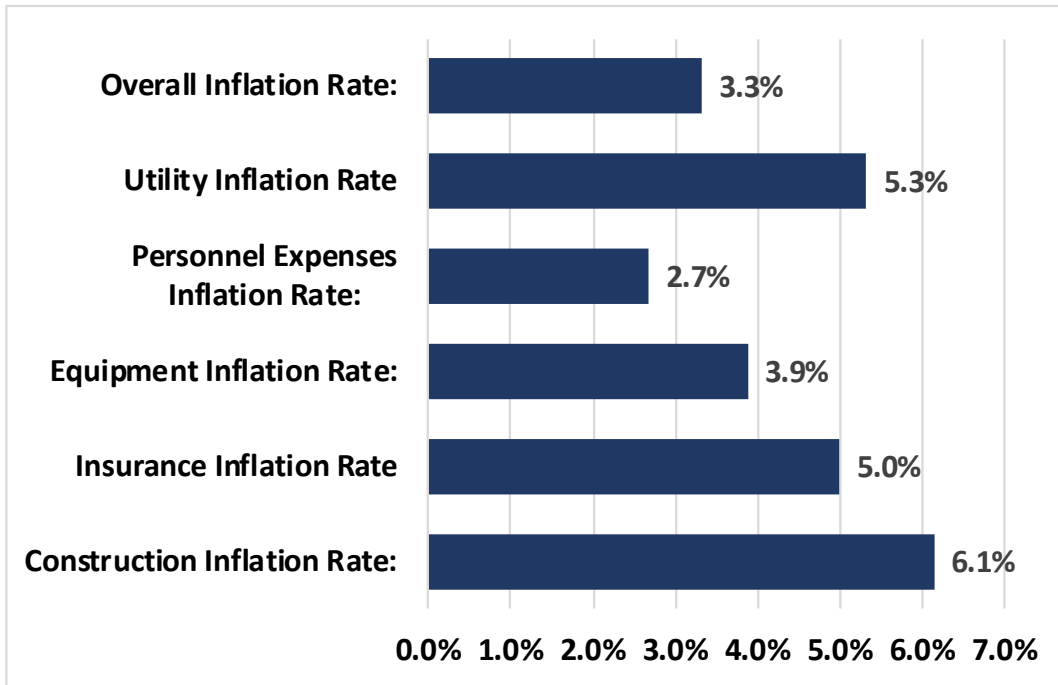
Current Rates (revenue)

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

Billing Unit Growth (revenue)



Financial Plan (expense drivers)



Needed Capital Expenditures:

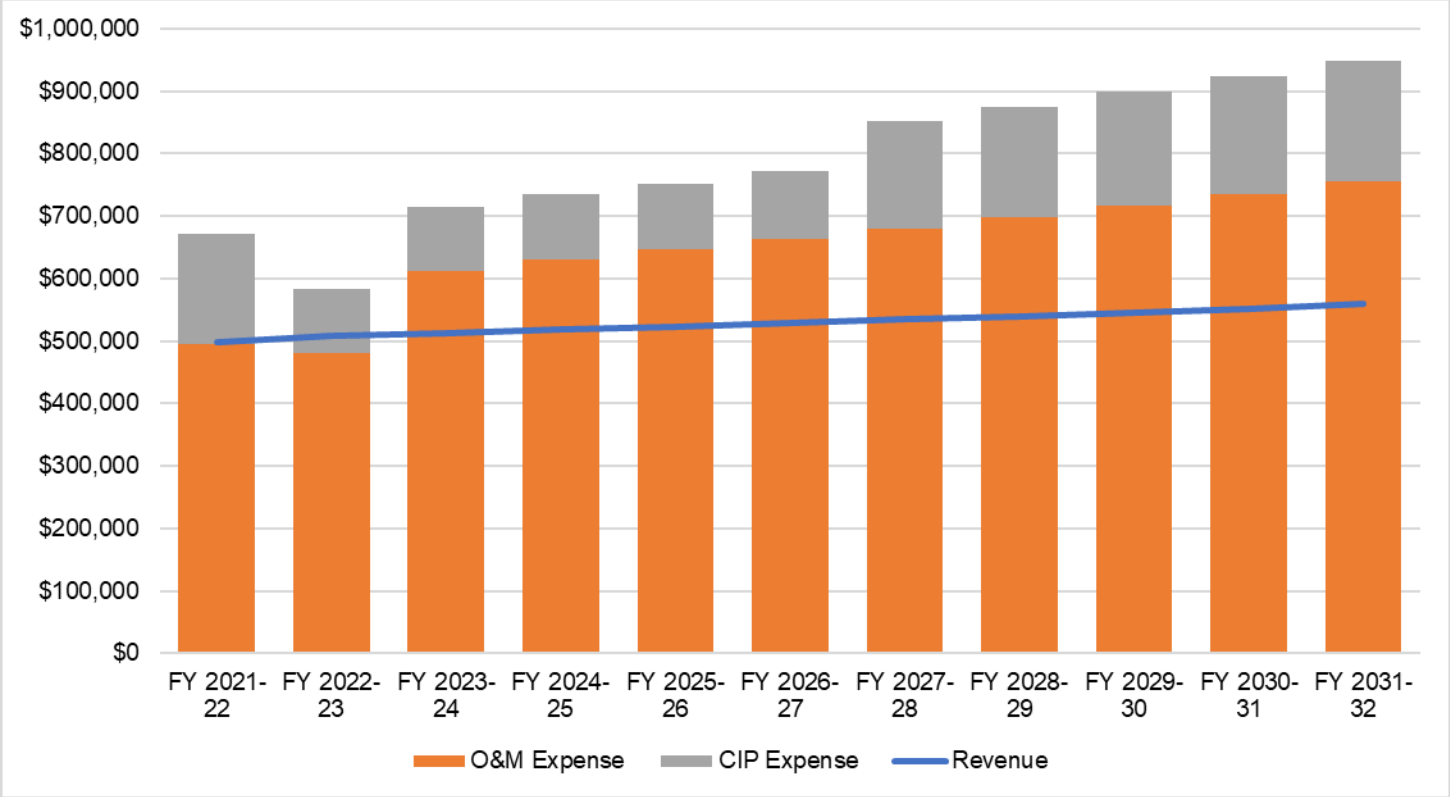
Sludge dewatering
Emergency generator plant
Aeration blowers

Reserve Targets:

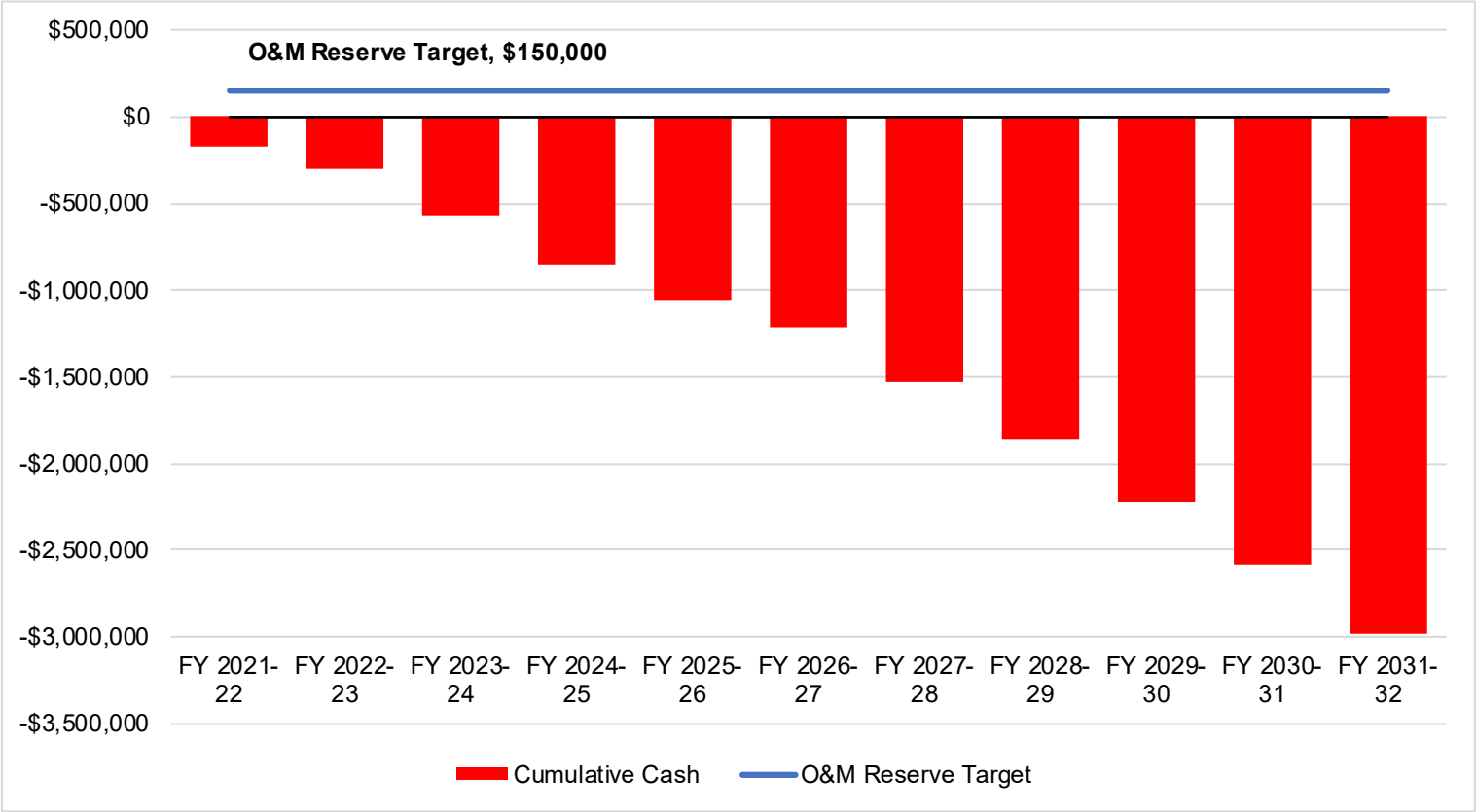
3 months of operating (for emergencies)



Financial Plan (no increase)

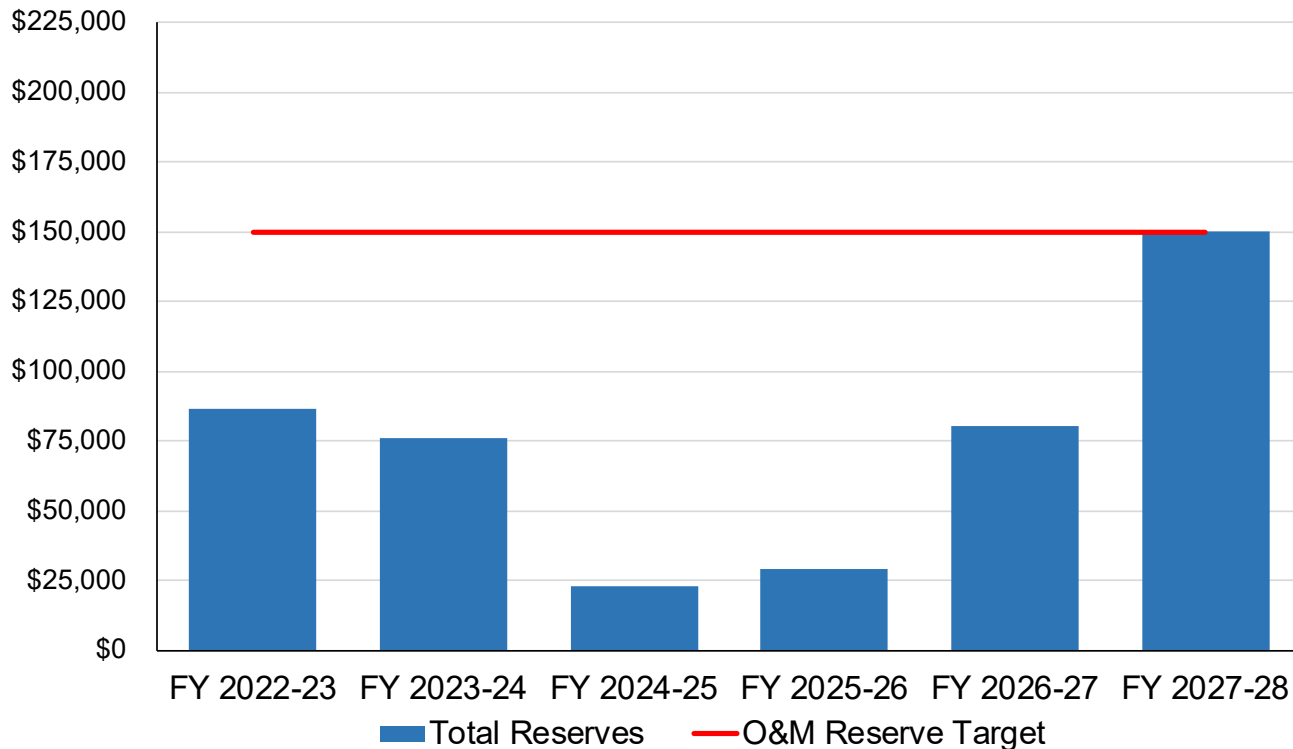


Cash Flow (no increase)



Revenue Adjustments

Proposed Adjustment	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Adjustment	25.0%	20.0%	15.0%	10.0%	5.3%



Initial increases offset the need for future rate increases, overall increases are lower
 Initial increases solve cash flow issues
 Rates derived from the financial plan represent a maximum increase, the District can still do lower, just not higher



Revenue Requirements

Revenue Requirements	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Requirements					
O&M Expenses	\$480,491	\$611,784	\$629,580	\$646,100	\$663,071
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$102,009	\$105,431	\$106,387	\$109,945
Total Revenue requirements	\$582,500	\$713,793	\$735,010	\$752,486	\$773,016
Revenue Offsets					
Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-operating Revenues	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Total Revenue Offsets	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Adjustments					
Adjustments for Cash Balance	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Adjustments for Mid-Year Increase	\$0	\$0	\$0	\$0	\$0
Total Adjustments	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Total Revenue Requirements	\$417,241	\$500,689	\$575,793	\$633,372	\$666,941



Cost of Service

Cost of Service Analysis

Mass Balance Analysis – Determine the relative strength and flow of customer classes (COS Units)

- No water use data
- Total flow ~26.7 MGY
- EPA averages for flow and strength

Fixture	Unit Size	Daily Flow per Unit in Gallons	BOD in milligrams per Liter	TSS in milligrams per Liter
Single Family Residential	1	150	175	175
Multi-Family Residential	1	150	175	175
Commercial	1	100	150	150
Studio/Hotel Rooms	1	100	175	175
Students (School)	1	10	150	150
Commercial Kitchen	1	50	1,082	209
Toilets	15	4	124	650

Average Use of Kitchen x3 meals

Toilets assumed to be used 15 times a day



Cost of Service Analysis

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

Asset Cost Allocation	Volume	BOD	TSS	Sewer Service	Total Percentage
Sewer Treatment					
Structures	100%	0%	0%	0%	100%
Sewer Treatment Plant	25%	38%	38%	0%	100%
Collection and Disposal	50%	25%	25%	0%	100%
Sewer General	43%	24%	24%	9%	100%

Cost Allocation Summary	Cost of Service	Volume	BOD	TSS	Sewer Service
O&M Expense	\$480,491	\$162,179	\$121,877	\$121,877	\$74,557
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$46,282	\$25,505	\$25,505	\$4,717
Total Revenue Requirements	\$582,500	\$208,460	\$147,382	\$147,382	\$79,274
% Distribution		35.8%	25.3%	25.3%	13.6%
Non-Rate Revenues Offset	(\$155,000)				
Total Revenue Requirements	\$427,500	\$152,990	\$108,165	\$108,165	\$58,180
Cash Reserve Adjustment	(\$10,259)				
Revenue Requirements for Rates	\$417,241	\$149,319	\$105,569	\$105,569	\$56,784
Category	Cost of Service	Volume	BOD	TSS	Sewer Service
Revenue Requirements for Rates	\$417,241	\$149,319	\$105,569	\$105,569	\$56,784
Unit of Service	-	37,120	40,539	41,463	1,986
Unit Cost	-	\$4.02	\$2.60	\$2.55	\$28.59

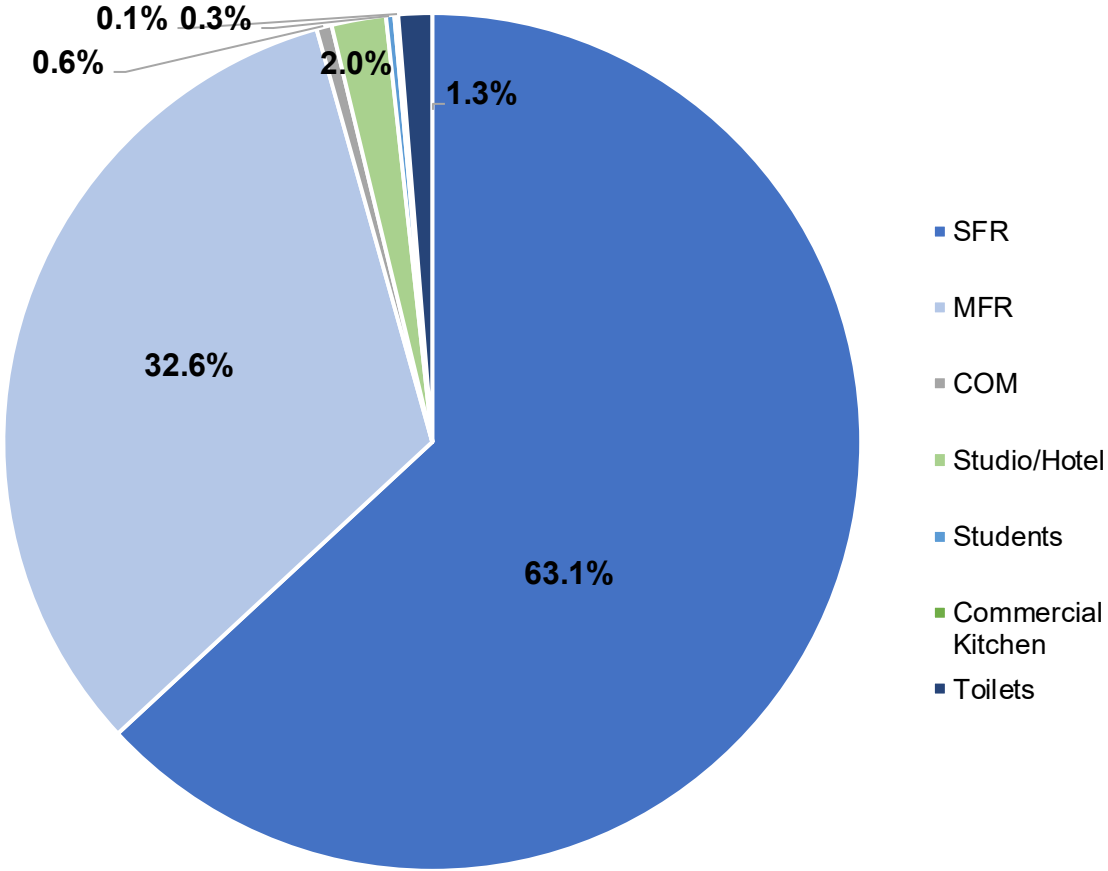


Cost of Service Analysis

Customer Class	Volume Unit	\$4.02/Unit Total	BOD Unit	\$2.60/Unit Total	TSS Unit	\$2.55/Unit Total	Sewer Service Unit	\$28.59/Unit Total	Total Cost of Service
Single-Family Residential	22,032	\$88,624	24,069	\$62,680	24,069	\$61,283	1,806	\$51,637	\$264,224
Full-sized MFR Units	13,541	\$54,470	14,793	\$38,525	14,793	\$37,665	150	\$4,289	\$134,949
Commercial	195	\$785	183	\$476	183	\$465	24	\$686	\$2,413
Studios/Hotel Rooms	878	\$3,533	960	\$2,499	960	\$2,443	-	\$0	\$8,475
School/Church	128	\$513	119	\$311	119	\$304	6	\$172	\$1,300
Kitchen	24	\$98	165	\$429	32	\$81	-	\$0	\$608
Toilets	322	\$1,296	249	\$649	1,307	\$3,327	-	\$0	\$5,272
Total	37,120	\$149,319	40,539	\$105,569	41,463	\$105,569	1,986	\$56,784	\$417,241



Cost of Service Analysis Allocation



Fixture	COS
SFR	63.1%
MFR	32.6%
COM	0.6%
Studio/Hotel	2.0%
Students	0.3%
Commercial Kitchen	0.1%
Toilets	1.3%



Cost of Service Analysis

Customer Class	Volume/Strength	Cost per Bill	Customer service	Cost per Bill	Total Bill
Residential (1st Unit)	\$212,587	\$117.71	\$55,926	\$28.59	\$146.30
Second MFR Unit	\$130,660	\$117.71	\$0	\$0.00	\$117.71
Commercial	\$1,726	\$35.97	\$686	\$28.59	\$64.56
Studios/Hotel Rooms	\$8,475	\$78.47	\$0	\$0.00	\$78.48
School/Church	\$1,128	\$3.55	\$172	\$0.54	\$4.09
Kitchen	\$608	\$101.39	\$0	\$0.00	\$101.39
Toilets	\$5,272	\$79.88	\$0	\$0.00	\$79.88

Proposed Rates

Rate Recommendations

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

Proposed Rates	FY 2023-24
SFR/MFR 1st. Unit	\$146.30
MFR 2nd Unit+	\$117.71
Commercial	\$64.56
Studios/Hotel Rooms	\$78.48
School/Church	\$4.09
Kitchen	\$101.40
Toilets	\$79.88

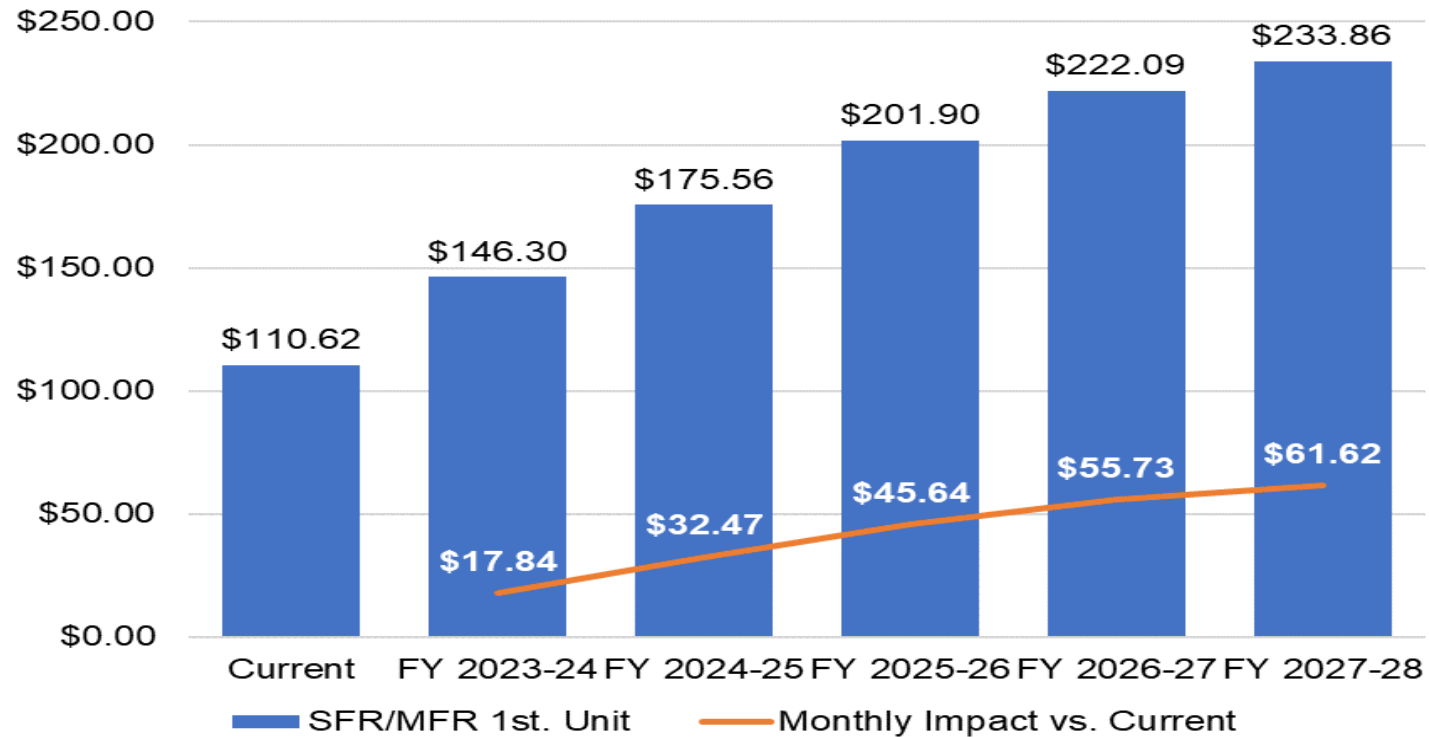
5-year Rate Plan

Proposed Rates	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
SFR/MFR 1st. Unit	\$146.30	\$175.56	\$201.90	\$222.09	\$233.86
MFR 2nd Unit+	\$117.71	\$141.26	\$162.44	\$178.69	\$188.16
Commercial	\$64.56	\$77.47	\$89.09	\$98.00	\$103.19
Studios/Hotel Rooms	\$78.48	\$94.17	\$108.30	\$119.13	\$125.44
School/Church	\$4.09	\$4.90	\$5.64	\$6.20	\$6.53
Kitchen	\$101.40	\$121.68	\$139.93	\$153.92	\$162.08
Toilets	\$79.88	\$95.86	\$110.24	\$121.26	\$127.69

Rate Impacts

Rate Impacts

Initial residential impact ~ \$17.84 per month
Commercial impacts vary by fixture





Thank you



Hilton Creek Community Services District

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

Final Report

May 10, 2023

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

FINAL REPORT

Prepared for:

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

Prepared by:

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

RDN Project Number 319

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EXECUTIVE SUMMARY

Background

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

Figure 1 shows the District boundaries outlined in yellow.

Figure 1. Hilton Creek Community Services District Service Area



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

Purpose of Study

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

The primary objectives of this Study include:

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

Recommendation and Proposed Rates

Recommendations:

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

Current Rates

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

Table 1. Current Rates

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

Proposed Rates

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

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

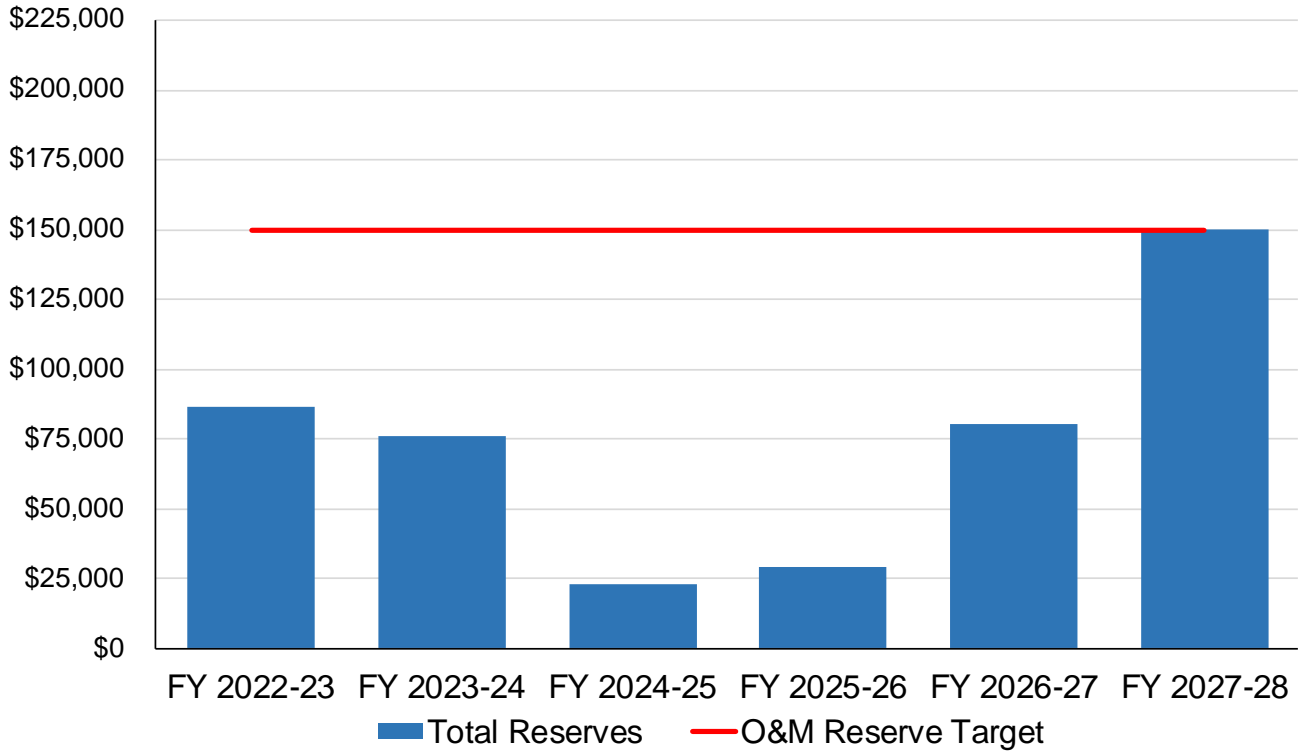
Proposed Adjustment	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Adjustment	25.0%	20.0%	15.0%	10.0%	5.3%

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

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

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

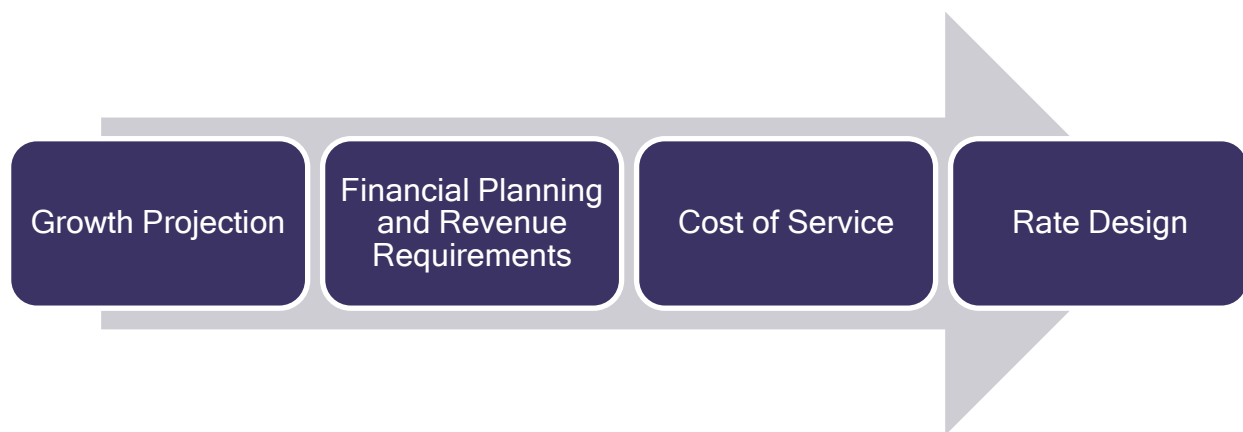
Figure 2. District Fund Balances under the Proposed Financial Plan



GENERAL METHODOLOGY

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

Figure 3. Wastewater Rate Study Process



- **Growth Projection:** project customer growth for the ten-year study period, FY 2023-24 through FY 2032-33 using the District's customers' historical growth data. Forecast revenues for the study period based on the projected customer growth.
- **Financial Planning and Revenue Requirements:** develop a ten-year financial plan based on the projected revenues and annual costs which include both operating and capital expenses. The District's target reserve level should also be considered as part of the financial planning. Based on the financial planning, revenue requirements are determined for each year of the study period.
- **Cost of Service:** evaluate the customer classifications and allocate costs based on their service requirements.
- **Rate Design:** design a five-year rate plan to recover the rate revenue requirements from each customer.

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

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

Legal Considerations

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

California Constitution - Article XIII C (Proposition 26)

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

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

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

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

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

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

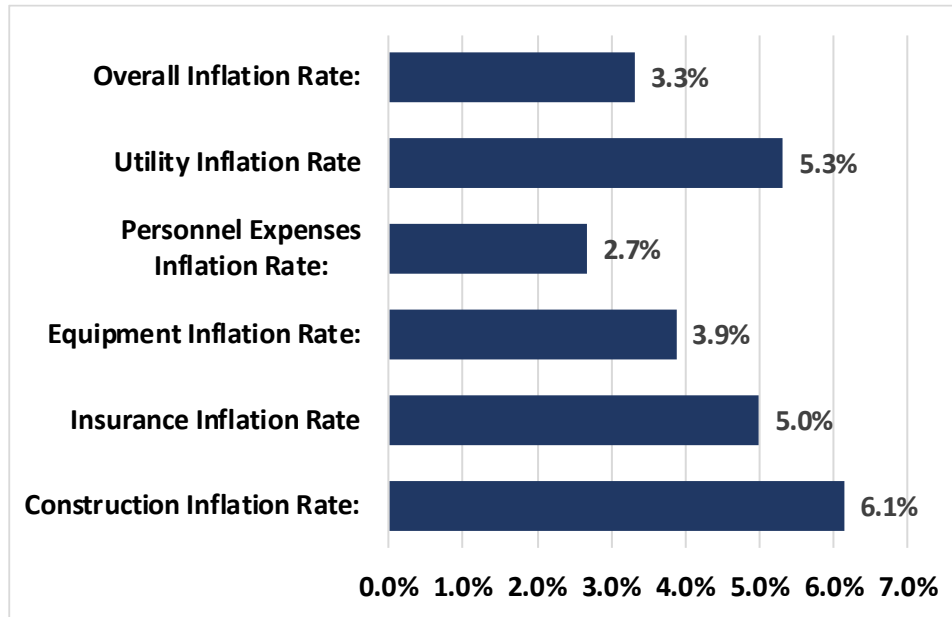
Key Assumptions

A test year, FY 2023-24, was selected for which costs are to be analyzed and rates to be established for this study. The District's fiscal year begins on July 1 and ends on June 30.

Escalation Factors

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

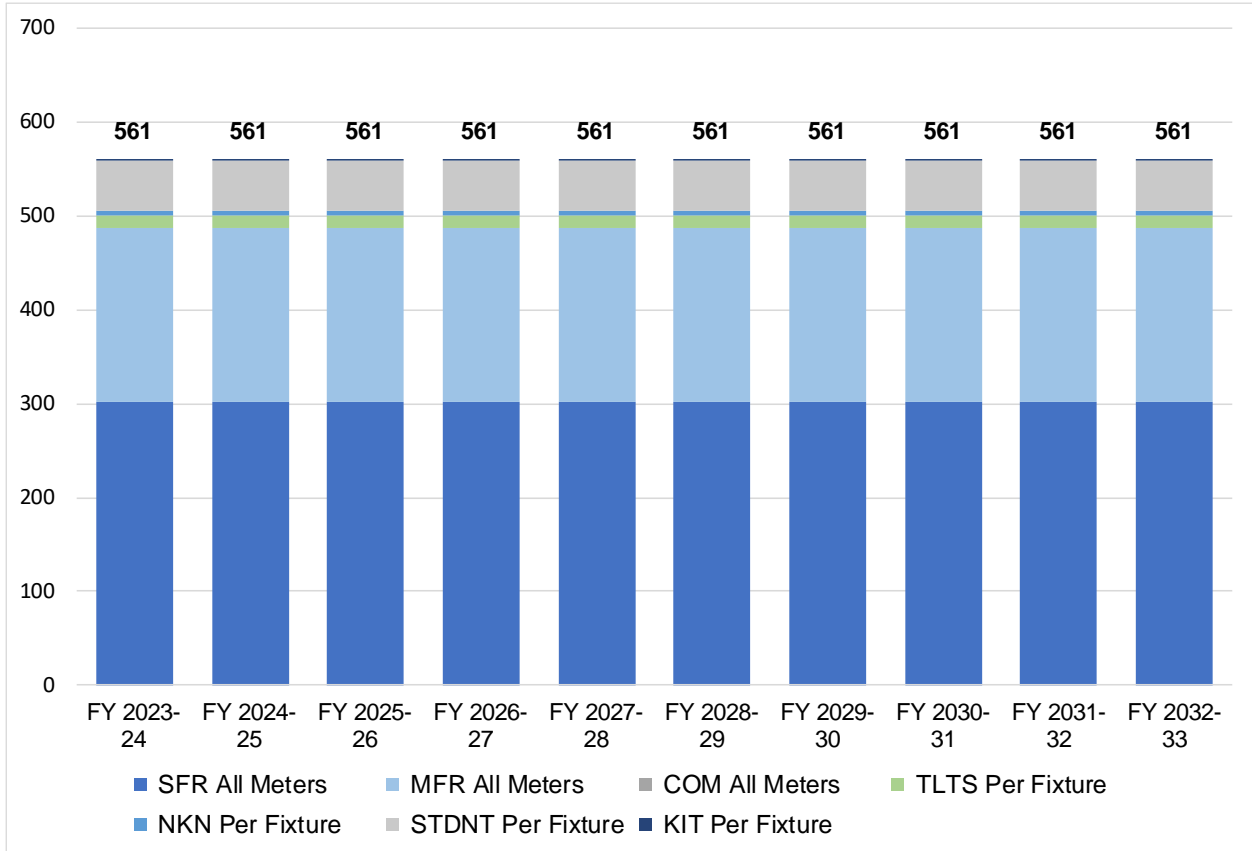
Figure 4. Escalation Factors



Customer Growth

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

Figure 5. Projected Account and Fixture Growth, FY 2023-24 (Current) to FY 2032-33



FINANCIAL PLANNING

Revenues

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

Operating and Maintenance Expense

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

Capital Expenses

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

Target Reserves

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

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

Debt Funding

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

Revenue Requirements

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

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

Revenue Requirements	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Requirements					
O&M Expenses	\$480,491	\$611,784	\$629,580	\$646,100	\$663,071
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$102,009	\$105,431	\$106,387	\$109,945
Total Revenue requirements	\$582,500	\$713,793	\$735,010	\$752,486	\$773,016
Revenue Offsets					
Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-operating Revenues	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Total Revenue Offsets	(\$155,000)	(\$160,006)	(\$165,173)	(\$170,508)	(\$176,014)
Adjustments					
Adjustments for Cash Balance	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Adjustments for Mid-Year Increase	\$0	\$0	\$0	\$0	\$0
Total Adjustments	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Total Revenue Requirements	\$417,241	\$500,689	\$575,793	\$633,372	\$666,941

Recommended Financial Plan

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

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

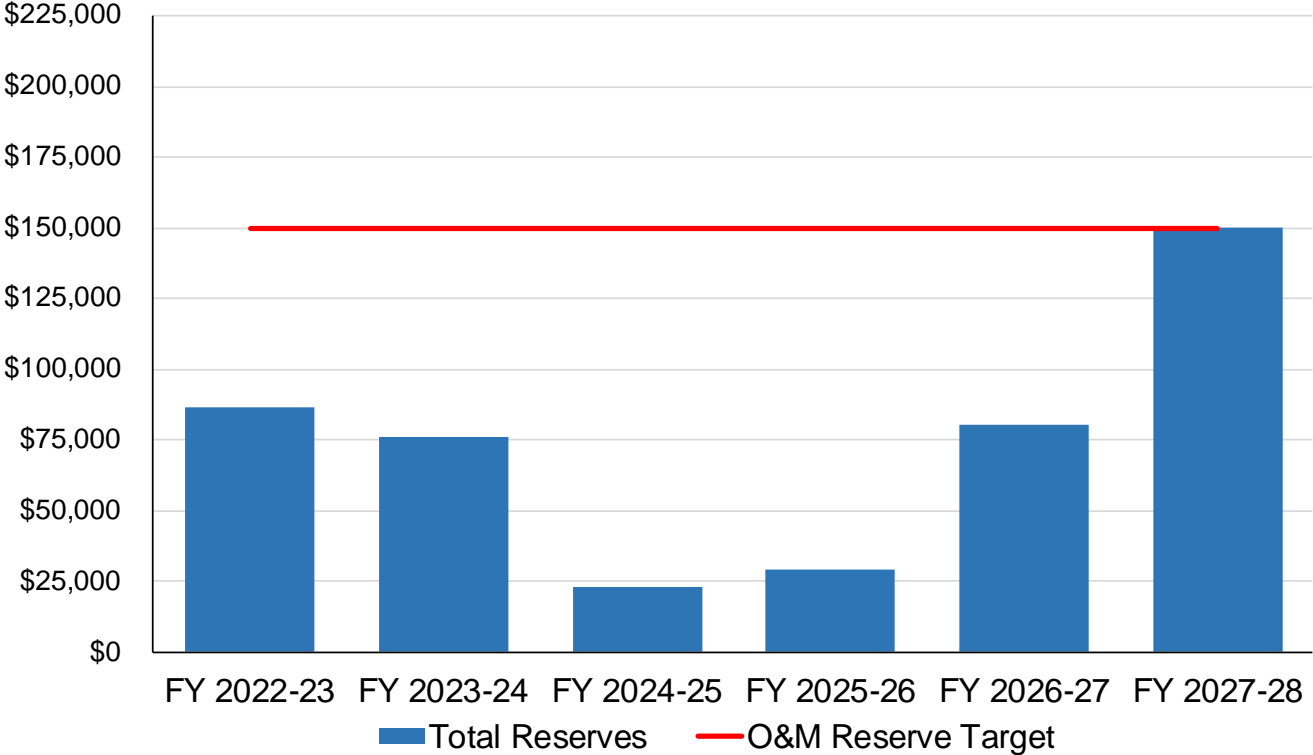
Table 5. Study Period Financial Plan, FY 2023-24 to FY 2027-28

Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Test Year					
Revenue Adjustments					
Revenue Under Current Rates	\$333,793	\$333,793	\$333,793	\$333,793	\$333,793
Year 1 - 25 %	\$83,448	\$83,448	\$83,448	\$83,448	\$83,448
Year 2 - 20 %	\$0	\$83,448	\$83,448	\$83,448	\$83,448
Year 3 - 15 %	\$0	\$0	\$75,103	\$75,103	\$75,103
Year 4 - 10 %	\$0	\$0	\$0	\$57,579	\$57,579
Year 5 - 5.3 %	\$0	\$0	\$0	\$0	\$33,569
Total Adjustments	\$83,448	\$166,896	\$242,000	\$299,579	\$333,148
Other Revenue Sources					
Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-operating Revenues	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Total Other Revenue Sources	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Total Revenue	\$572,241	\$660,695	\$740,966	\$803,880	\$842,955
O&M Expenses	(\$480,491)	(\$611,784)	(\$629,580)	(\$646,100)	(\$663,071)
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital PAYGO	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Total Expense	(\$582,500)	(\$713,793)	(\$735,010)	(\$752,486)	(\$773,016)
Net Operating Cash Flow	(\$10,259)	(\$53,098)	\$5,956	\$51,393	\$69,939
Beginning Balance	\$86,405	\$76,146	\$23,049	\$29,005	\$80,398
Ending Balance	\$76,146	\$23,049	\$29,005	\$80,398	\$150,337

Proposed Reserve Balances

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

Figure 6. District Fund Balances under the Proposed Financial Plan



COST OF SERVICE

Methodology

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

Cost Functionalization

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

Table 6. Test Year O&M Cost Allocation

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

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

Table 7. Total Asset Cost Allocation

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

COS Allocation

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

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

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

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

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

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

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

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

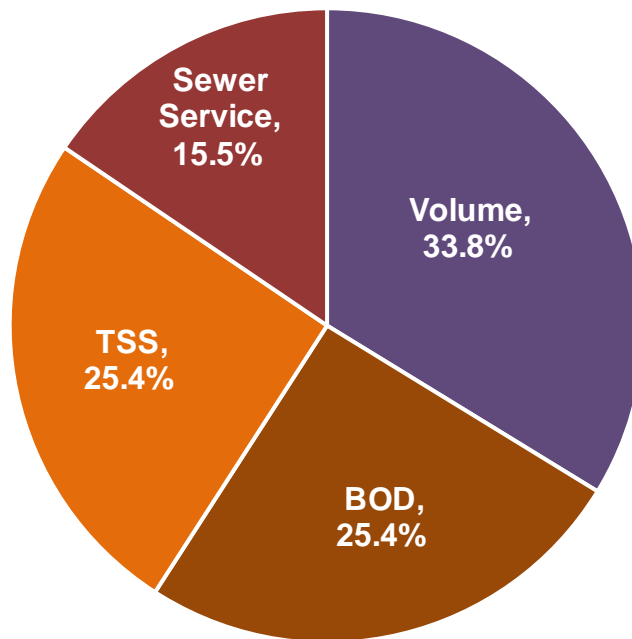


Table 9 show the percent of each functionalized O&M category allocated to each cost component.

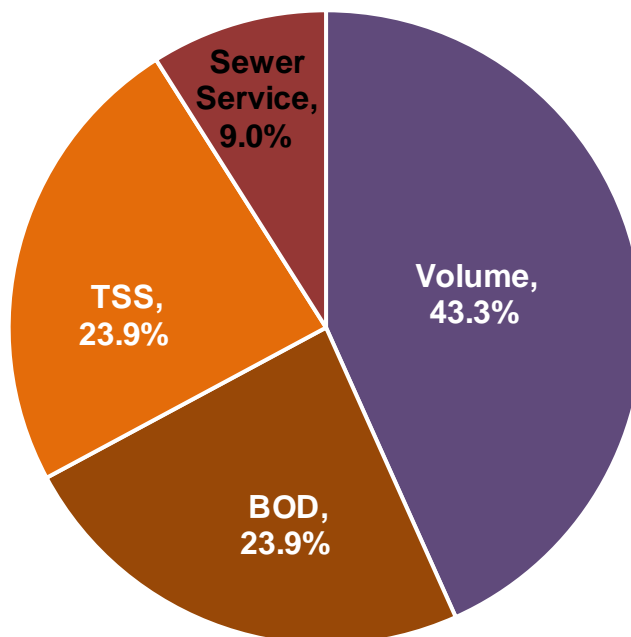
Table 9. Percent of Each Asset Function Allocated to Cost Components

Asset Cost Allocation	Volume	BOD	TSS	Sewer Service	Total Percentage
Sewer Treatment					
Structures	100%	0%	0%	0%	100%
Sewer Treatment Plant	25%	38%	38%	0%	100%
Collection and Disposal	50%	25%	25%	0%	100%
Sewer General	43%	24%	24%	9%	100%

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

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

Figure 8. Percent of Asset Costs by Cost Component



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

Table 10. Total Cost Allocations by Cost Category

Cost Allocation Summary	Cost of Service	Volume	BOD	TSS	Sewer Service
O&M Expense	\$480,491	\$162,179	\$121,877	\$121,877	\$74,557
Debt Service	\$0	\$0	\$0	\$0	\$0
PAYGO	\$102,009	\$46,282	\$25,505	\$25,505	\$4,717
Total Revenue Requirements	\$582,500	\$208,460	\$147,382	\$147,382	\$79,274
% Distribution		35.8%	25.3%	25.3%	13.6%
Non-Rate Revenues Offset	(\$155,000)				
Total Revenue Requirements	\$427,500	\$152,990	\$108,165	\$108,165	\$58,180
Cash Reserve Adjustment	(\$10,259)				
Revenue Requirements for Rates	\$417,241	\$149,319	\$105,569	\$105,569	\$56,784

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

Units of Service

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

Sewer Flow

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

Table 11. Flow Characteristics by Customer Class

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

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

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

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

Strength

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

Table 13. Strength Characteristics by Customer Class

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

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

Table 14. Percent of Total Strength by Customer Class

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

Service

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

Unit Costs

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

RATE SETTING

Recommendations

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

Rate Design

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

Table 17. Hilton Creek Community Services District Sewer Rate Calculation

Customer Class	Volume/Strength	Cost per Bill	Customer service	Cost per Bill	Total Bill
Residential (1st Unit)	\$212,587	\$117.71	\$55,926	\$28.59	\$146.30
Second MFR Unit	\$130,660	\$117.71	\$0	\$0.00	\$117.71
Commercial	\$1,726	\$35.97	\$686	\$28.59	\$64.56
Studios/Hotel Rooms	\$8,475	\$78.47	\$0	\$0.00	\$78.48
School/Church	\$1,128	\$3.55	\$172	\$0.54	\$4.09
Kitchen	\$608	\$101.39	\$0	\$0.00	\$101.39
Toilets	\$5,272	\$79.88	\$0	\$0.00	\$79.88

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

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

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

CONCLUSION

Recommendations:

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

Rate Impact:

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

Financial Plan Under New Rates:

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

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

Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue from Rates - Proposed	\$416,378	\$499,654	\$574,602	\$632,062	\$665,561
O&M Expenses	(\$480,491)	(\$611,784)	(\$629,580)	(\$646,100)	(\$663,071)
Net Operating Revenues	(\$64,113)	(\$112,130)	(\$54,978)	(\$14,038)	\$2,490
Non-operating Revenues	\$155,000	\$160,006	\$165,173	\$170,508	\$176,014
Other Obligations	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Debt Service Principal	\$0	\$0	\$0	\$0	\$0
Debt Service Interest	\$0	\$0	\$0	\$0	\$0
Capital PAYGO	(\$102,009)	(\$102,009)	(\$105,431)	(\$106,387)	(\$109,945)
Net Balance	(\$11,122)	(\$54,133)	\$4,765	\$50,083	\$68,559
Beginning Balance	\$86,405	\$75,283	\$21,149	\$25,914	\$75,997
Ending Balance	\$75,283	\$21,149	\$25,914	\$75,997	\$144,556

HILTON CREEK COMMUNITY SERVICES DISTRICT CHECKS WRITTEN - ALL FUNDS May 10 through June 14, 2023

Type	Date	Num	Name	Memo	Amount
May 10 - 13, 23					
Liability C...	05/11/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/10/2023	-4,882.68
Paycheck	05/12/2023	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	05/12/2023	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
May 10 - 13, 23					-4,882.68
Week of May 14, 23					
Bill Pmt -...	05/18/2023		Intuit		-465.62
Bill Pmt -...	05/18/2023		PERS 457 Contributions	PPE 5/26/2023	-84.61
Bill Pmt -...	05/18/2023		PERS Retirement	PPE 5/26/2023	-380.97
Week of May 14, 23					-931.20
Week of May 21, 23					
Liability C...	05/25/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/20/2023	-4,511.12
Paycheck	05/26/2023	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	05/26/2023	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Bill Pmt -...	05/26/2023		FRONTIER COMMUNICATIONS	Pump Station Alarm System	-41.40
Bill Pmt -...	05/26/2023		PERS 457 Contributions	PPE 5/12/2023	-84.61
Bill Pmt -...	05/26/2023		PERS Health Insurance	June 2023	-2,460.37
Bill Pmt -...	05/26/2023		PERS Retirement	PPE 5/12/2023	-380.97
Week of May 21, 23					-7,478.47
Week of May 28, 23					
Paycheck	05/31/2023	8444	Hatter, Jason T		-1,031.39
Paycheck	05/31/2023	DD13...	HAFNER, KEITH	Direct Deposit	0.00
Liability C...	06/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1912069806	-22.70
Liability C...	06/01/2023	E-pay	EFTPS	94-2834850 QB Tracking # -1912016806	-2,031.88
Liability C...	06/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1911965806	-723.09
Week of May 28, 23					-3,809.06
Week of Jun 4, 23					
Liability C...	06/06/2023		QuickBooks Payroll Service	Created by Payroll Service on 06/05/2023	-4,913.84
Liability C...	06/07/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1665430806	-11.91
Liability C...	06/08/2023		QuickBooks Payroll Service	Created by Payroll Service on 06/07/2023	-4,090.74
Paycheck	06/09/2023	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	06/09/2023	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Week of Jun 4, 23					-9,016.49
Jun 11 - 14, 23					
Liability C...	06/12/2023	E-pay	EFTPS	94-2834850 QB Tracking # -1481883806	-2,022.16
Liability C...	06/12/2023	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1481817806	-406.44
Liability C...	06/13/2023		QuickBooks Payroll Service	Created by Payroll Service on 06/12/2023	-1,585.10
Bill Pmt -...	06/13/2023		FRONTIER COMMUNICATIONS	Pump Station Alarm System 05/22/202...	-42.53
Bill Pmt -...	06/13/2023		MAMMOTH DISPOSAL	05/01/2023 TO 05/31/2023	-207.66
Bill Pmt -...	06/13/2023		MCWD	CUSTOMER 000013 INVOICE 01795	-90.00
Bill Pmt -...	06/13/2023		PERS Retirement	PPE 6/9/2023	-380.97

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06/12/23

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 May 10 through June 14, 2023

Type	Date	Num	Name	Memo	Amount
Bill Pmt -...	06/13/2023		SCE Plant	05/02/2023 TO 05/31/2023 PLANT	-1,859.59
Bill Pmt -...	06/13/2023		SCE Pump Station	05/02/2023 TO 05/31/2023 PUMP	-1,046.49
Bill Pmt -...	06/13/2023		UMPQUA BANK	MAY 2023 PAID ONLINE	-4,949.12
Bill Pmt -...	06/13/2023	8446	BABCOCK LABORATORIES, I...	Account 4807 invoice CE31225-4807	-104.98
Bill Pmt -...	06/13/2023	8447	BARTKIEWICZ, KRONICK & S...	Rate Study	-78.75
Bill Pmt -...	06/13/2023	8448	BILLY CZESCHIN	EQUIPMENT USE MAY 2023	-157.50
Bill Pmt -...	06/13/2023	8449	Emp. Dev. Dept.	ACCOUNT 499-0247-1 L1760866192	-143.37
Bill Pmt -...	06/13/2023	8450	INFOSEND, INC	CUSTOMER BILLING 05/10/2023 FOR ...	-464.26
Paycheck	06/14/2023	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	06/14/2023	DD13...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	06/14/2023	DD13...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	06/14/2023	8445	PRESTON, DEVIN M		-350.55
Paycheck	06/14/2023	DD13...	SHIPLEY, STEVE H	Direct Deposit	0.00
Jun 11 - 14, 23					-13,889.47
TOTAL					-40,007.37

Hilton Creek Community Services District					
Sewer Funds Account Balances					
As Of					
May 31, 2023					
	Previous				5/31/2023
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	24,666.10	168,127.16	(133,144.96)	-	59,648.30
Sewer Fund Use Fees & Expenses		46,184.22	(32,270.08)		
Cancelled / Return/ Fin. Chg Other		-			
County Inv. Pool Transfer		20,000.00	-		
LAIF Transfers					
Capital Reserve Transfer		99,149.00	(99,149.00)		
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		2,793.94	(1,725.88)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	52,902.77	99,150.24	-	-	152,053.01
Connection & Availability Fees		7,343.00			
Transfers		91,806.00		SoCalRen Loan	
Interest		1.24			
LAIF	5,062.95	-	-	-	5,062.95
Checking Transfers					No Change
Interest					
Other					
Other					
County Investment Pool	423,784.47	82,342.19	(20,000.00)	0.17	486,126.83
Checking Transfers			(20,000.00)	0.17	<i>Adjustment</i>
LAIF Transfers					
Interest		291.86			12/31 22 & 3/31/22
Unsec. Property Tax		46.28			
Secure Property Tax		56,205.01			
Other		22,454.45			Excess ERAF
Unitary Property Tax		2,167.11			
Delinquent Accounts Collection		1,177.48			Del Account Collect
Total**	506,416.29	349,619.59	(153,144.96)	0.17	702,891.09

** Balance Owed to Juniper Fund (2,019.74)
Total with Juniper Drive Oweing 700,871.35

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

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of June 12, 2023

06/12/23

Accrual Basis

	Jun 12, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	49,187.81
12000 · 3 B of America-Capital Reserve	152,053.46
13000 · 4 Mono Co Treasury Inv. Pool	486,126.86
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	105.59
Total 14000 · 5 LAIF	5,062.95
Total Checking/Savings	692,431.08
Accounts Receivable	
Accounts receivable	
ADMIN FEE - DELINQUENT ACCOUNTS	-30.00
AVAILABILITY FEES	404.69
Non Customer	-291.59
SEWER USE FEES	
Finance Charge	695.48
LIEN FEE	-100.00
SEWER USE FEES - Other	30,001.98
Total SEWER USE FEES	30,597.46
Accounts receivable - Other	-92,301.54
Total Accounts receivable	-61,620.98
NSF FEE	10.00
SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	-61,721.60
Other Current Assets	
Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	-221.24
Total Other Current Assets	-475.69
Total Current Assets	630,233.79
Fixed Assets	
Property, Plant & Equipment	
Equipment	3,104,881.53
Facilities Improvements	78,028.37
Other Equipment	21,391.22
Vehicles	16,500.00
Property, Plant & Equipment - Other	53,625.00
Total Property, Plant & Equipment	3,274,426.12
Total Fixed Assets	3,274,426.12
Other Assets	
Accumulated depreciation	-2,883,643.35
Total Other Assets	-2,883,643.35
TOTAL ASSETS	1,021,016.56

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

06/12/23

As of June 12, 2023

Accrual Basis

	Jun 12, 23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	693.61
Total Accounts Payable	693.61
Other Current Liabilities	
Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	1,967.59
2100 · Payroll Liabilities	
457 Employee Cont	3,250.00
457 Employer Contributions	338.44
B Retirement - EE Cont	11,935.48
Retirement - Employer	1,719.15
2100 · Payroll Liabilities - Other	-2,550.41
Total 2100 · Payroll Liabilities	14,692.66
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	19,693.40
Total Current Liabilities	20,387.01
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	127,851.00
Def outflows of resources-actua	-26,206.00
Deferred outflows-contributions	-6,103.00
Net Pension Liability	147,505.00
Total PENSION LIABILITIES	243,047.00
Total Long Term Liabilities	243,047.00
Total Liabilities	263,434.01
Equity	
Capital Improvement Reserve	52,898.82
1110 · Retained Earnings	642,031.65
Net Income	62,652.08
Total Equity	757,582.55
TOTAL LIABILITIES & EQUITY	1,021,016.56

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

May 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	05/01/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,088.98	
Deposit	05/01/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	7,313.38	
Liability Check	05/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		46.65
Liability Check	05/01/2023	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		2,083.76
Liability Check	05/01/2023	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		551.51
Deposit	05/01/2023		County of Los Angeles	0 PERCENT ...	10000 · 1 Bank o...		Accounts recei...	91,806.00	
Bill Pmt -Check	05/01/2023		PERS Health Insura...	May 2023	10000 · 1 Bank o...		20000 · *Accou...		2,460.37
Deposit	05/05/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Bill Pmt -Check	05/05/2023		Bank of America	Remote Depo...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Deposit	05/06/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Liability Check	05/08/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		1,036.44
Liability Check	05/08/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		3,030.32
Paycheck	05/09/2023	DD1302	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/09/2023	DD1303	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/09/2023	DD1304	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/09/2023	8438	PRESTON, DEVIN M		10000 · 1 Bank o...	162	-SPLIT-		259.11
Paycheck	05/09/2023	DD1305	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/09/2023	DD1306	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Bill Pmt -Check	05/09/2023		FRONTIER COMM...	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		41.40
Bill Pmt -Check	05/09/2023		MAMMOTH DISPO...	4/1/2023 to 4/...	10000 · 1 Bank o...		20000 · *Accou...		207.66
Bill Pmt -Check	05/09/2023		MCWD	Lab testing	10000 · 1 Bank o...		20000 · *Accou...		270.00
Bill Pmt -Check	05/09/2023		SCE Plant	2023 04/03 to...	10000 · 1 Bank o...		20000 · *Accou...		1,913.41
Bill Pmt -Check	05/09/2023		SCE Pump Station	2023 04/03 to...	10000 · 1 Bank o...		20000 · *Accou...		1,171.26
Bill Pmt -Check	05/09/2023	8439	BABCOCK LABOR...	INVOICE CD...	10000 · 1 Bank o...		20000 · *Accou...		167.50
Bill Pmt -Check	05/09/2023	8440	BILLY CZESCHIN	Heavy Equip...	10000 · 1 Bank o...		20000 · *Accou...		500.00
Bill Pmt -Check	05/09/2023	8441	Robert D Niehaus, I...	Rate Studay ...	10000 · 1 Bank o...		20000 · *Accou...		1,740.00
Bill Pmt -Check	05/09/2023	8442	STEVE SHIPLEY	Medical Reim...	10000 · 1 Bank o...		20000 · *Accou...		1,800.00
Bill Pmt -Check	05/09/2023	8443	Windsor Czeschin_	Medical Reim...	10000 · 1 Bank o...		20000 · *Accou...		674.00
Bill Pmt -Check	05/09/2023		UMPQUA BANK	APRIL 2023 ...	10000 · 1 Bank o...		20000 · *Accou...		1,703.83
Transfer	05/09/2023			Funds Transf...	10000 · 1 Bank o...		12000 · 3 B of ...		91,806.00
Deposit	05/09/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	1,542.84	
Deposit	05/10/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	572.03	
Liability Check	05/11/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		4,882.68
Transfer	05/11/2023			Funds Transf...	10000 · 1 Bank o...	162	13000 · 4 Mon...	20,000.00	
Deposit	05/11/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	512.70	
Paycheck	05/12/2023	DD1307	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/12/2023	DD1308	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	7,343.00	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	553.10	
Transfer	05/15/2023			Connection F...	10000 · 1 Bank o...		12000 · 3 B of ...		7,343.00
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	17,809.82	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	05/15/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	112.80	
Deposit	05/16/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	852.15	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	329.37	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

May 2023

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/17/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Bill Pmt -Check	05/18/2023		Intuit		10000 · 1 Bank o...		20000 · *Accou...		465.62
Bill Pmt -Check	05/18/2023		PERS 457 Contributi...	PPE 5/26/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	05/18/2023		PERS Retirement	PPE 5/26/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Deposit	05/20/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,814.24	
Deposit	05/24/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Liability Check	05/25/2023		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		4,511.12
Paycheck	05/26/2023	DD1309	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	05/26/2023	DD1310	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Bill Pmt -Check	05/26/2023		FRONTIER COMM...	Pump Station ...	10000 · 1 Bank o...		20000 · *Accou...		41.40
Bill Pmt -Check	05/26/2023		PERS 457 Contributi...	PPE 5/12/2023	10000 · 1 Bank o...		20000 · *Accou...		84.61
Bill Pmt -Check	05/26/2023		PERS Health Insura...	June 2023	10000 · 1 Bank o...		20000 · *Accou...		2,460.37
Bill Pmt -Check	05/26/2023		PERS Retirement	PPE 5/12/2023	10000 · 1 Bank o...		20000 · *Accou...		380.97
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	442.48	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/26/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.62	
Deposit	05/30/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	663.72	
Deposit	05/30/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,351.24	
Deposit	05/30/2023		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	255.30	
Deposit	05/30/2023			Deposit	10000 · 1 Bank o...		1499 · Undepo...	995.98	
Deposit	05/30/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	4,147.45	
Deposit	05/30/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	3,318.60	
Deposit	05/30/2023			Deposit	10000 · 1 Bank o...		-SPLIT-	2,323.02	
Paycheck	05/31/2023	8444	Hatter, Jason T		10000 · 1 Bank o...	162	-SPLIT-		1,031.39
Paycheck	05/31/2023	DD1311	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
TOTAL								168,127.16	133,144.96

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

May 2023

Type	Date	Name	Memo	Class	Debit	Credit
Deposit	05/01/2023	JUNIPER DRIVE FE...	J6020010-001...	164		196.84
Deposit	05/01/2023	JUNIPER DRIVE FE...	J6014012 PE...	164		196.84
Deposit	05/01/2023	JUNIPER DRIVE FE...	J6016017 K C...	164		196.84
Deposit	05/01/2023	JUNIPER DRIVE FE...	J6016015 K C...	164		85.10
Deposit	05/01/2023	JUNIPER DRIVE FE...	J6016004 SHI...	164		413.36
Bill	05/01/2023	PERS Health Insura...	10% Health Ins	164	215.37	
Bill	05/01/2023	PERS Health Insura...	10% Health Ins	164	30.67	
Bill	05/09/2023	Windsor Czeschin_	10% Medical ...	164	67.40	
Bill	05/09/2023	STEVE SHIPLEY	10% Medical ...	164	180.00	
Bill	05/09/2023	UMPQUA BANK	10% Office Ex...	164	64.99	
Bill	05/09/2023	UMPQUA BANK	10% Fuel	164	31.73	
Bill	05/09/2023	UMPQUA BANK	Cell Phone	164	43.31	
General Journal	05/09/2023		Total 10% CA...	164	28.33	
General Journal	05/09/2023		Total 10% IC ...	164	28.33	
General Journal	05/09/2023		Total 10% W...	164	28.33	
General Journal	05/09/2023		Total 10% DP...	164	28.33	
General Journal	05/09/2023		Total 10% SS...	164	28.33	
General Journal	05/12/2023		10% GROSS ...	164	242.56	
General Journal	05/12/2023		10% GROSS ...	164	48.48	
General Journal	05/12/2023		10% GROSS ...	164		146.30
General Journal	05/12/2023		10% GROSS ...	164		8.46
Bill	05/17/2023	PERS Retirement	10% ER CON...	164	21.12	
Bill	05/17/2023	PERS 457 Contributi...	10%	164	8.46	
Deposit	05/24/2023	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
General Journal	05/26/2023		10% GROSS ...	164	242.56	
General Journal	05/26/2023		10% GROSS ...	164	48.48	
General Journal	05/26/2023		10% GROSS ...	164		
Bill	05/26/2023	PERS 457 Contributi...	10%	164	8.46	
Bill	05/26/2023	PERS Retirement	10% ER CON...	164	21.12	
General Journal	05/26/2023		10% GROSS ...	164	146.30	
General Journal	05/26/2023		10% GROSS ...	164	8.46	
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6016005 SO...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6013002 RO...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6013006 HA...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6012001 RO...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6017004 CA...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6017005 CA...	164		85.10
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6017029 LK...	164		196.84
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6017026 LK...	164		85.10
Deposit	05/30/2023	JUNIPER DRIVE FE...	J6014001 MU...	164		255.30
TOTAL					1,725.88	2,793.94

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

06/12/23

Balance Sheet

Accrual Basis

As of May 31, 2023

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	105,982.10
102 - LAIF	4,730.65
Mono County Treasury Inv. Pool	316,600.65
Total Checking/Savings	<u>427,313.40</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	886.45
122 - MAINTENANCE FEES	6,957.92
Total 120 - ACCOUNTS RECEIVABLE	<u>7,844.37</u>
Total Accounts Receivable	7,844.37
Other Current Assets	
JDSZB Wash Account	2,019.74
Total Other Current Assets	<u>2,019.74</u>
Total Current Assets	<u>437,177.51</u>
TOTAL ASSETS	<u>437,177.51</u>
LIABILITIES & EQUITY	
Equity	
32000 · 304 - Retained Earnings	413,350.63
Net Income	23,826.88
Total Equity	<u>437,177.51</u>
TOTAL LIABILITIES & EQUITY	<u>437,177.51</u>

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06/12/23

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
May 2023

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
May 23							
Deposit	05/01/2023	Deposit	101 - Checking - B o...	X	12000 · Undep...	196.84	
Deposit	05/15/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	6,756.20	
Check	05/18/2023	ACH Fee Pro...	101 - Checking - B o...	X	60400 · 502 - ...		120.00
Deposit	05/20/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	255.30	
Deposit	05/30/2023	Deposit	101 - Checking - B o...	X	-SPLIT-	478.78	
May 23						7,687.12	120.00

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month May 2023

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
May 23									
General Journal	05/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		215.37
General Journal	05/01/2023	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		30.67
Deposit	05/01/2023			Deposit	JDSZB Wash Account		-SPLIT-	1,088.98	
General Journal	05/09/2023	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		28.33
General Journal	05/09/2023	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	05/09/2023	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	05/09/2023	LB FY...		10% DP Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	05/09/2023	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	05/09/2023	LB FY...		10% Board M...	JDSZB Wash Account		-SPLIT-	0.00	
General Journal	05/09/2023	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	05/09/2023	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...		67.40
General Journal	05/09/2023	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	05/09/2023	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...		180.00
General Journal	05/09/2023	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		31.73
General Journal	05/09/2023	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		64.99
General Journal	05/09/2023	LB FY...		CC Telephones	JDSZB Wash Account		JDSZB Wash ...		43.31
General Journal	05/12/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	05/12/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	05/12/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	05/12/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	05/12/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	05/17/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	05/17/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
Deposit	05/24/2023			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
General Journal	05/26/2023	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		242.56
General Journal	05/26/2023	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		48.48
General Journal	05/26/2023	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	05/26/2023	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		146.30
General Journal	05/26/2023	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	05/26/2023	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		21.12
General Journal	05/26/2023	LB FY...		10% 457 BC	JDSZB Wash Account		JDSZB Wash ...		8.46
Deposit	05/30/2023			Deposit	JDSZB Wash Account		-SPLIT-	1,351.24	
Deposit	05/30/2023			Deposit	JDSZB Wash Account		12000 · Undep...	255.30	
								2,793.94	1,725.88

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06/12/23

Accrual Basis

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

Type	Date	Memo	Account	Split	Debit	Credit
Deposit	07/31/2022	July 2022	12000 · 3 B of Ameri...	Interest Receiv...	0.45	
Deposit	08/31/2022	August 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	09/30/2022	September 20...	12000 · 3 B of Ameri...	Interest Income	0.43	
Deposit	10/31/2022	October 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	11/30/2022	November 2022	12000 · 3 B of Ameri...	Interest Income	0.43	
Deposit	12/30/2022	December 2022	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	01/31/2023	January 2023	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	02/28/2023	February 2023	12000 · 3 B of Ameri...	Interest Income	0.41	
Deposit	03/31/2023	March 2023	12000 · 3 B of Ameri...	Interest Income	0.45	
Deposit	04/30/2023	April 2023	12000 · 3 B of Ameri...	Interest Income	0.43	
Transfer	05/09/2023	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...	91,806.00	
Transfer	05/15/2023	Connection F...	12000 · 3 B of Ameri...	10000 · 1 Bank...	7,343.00	
Deposit	05/31/2023	May 2023	12000 · 3 B of Ameri...	Interest Income	1.24	
TOTAL					99,154.64	0.00

HILTON CREEK COMMUNITY SERVICES District

Budget FY 2022 2023

May 31, 2023

REVENUE	SEWER Budget	May 31, 2023		Year To Date	Over (Under)	% used of Budget	Goal	
		April	May				0.7500	Over
General Operating Revenue:								
Property Taxes Transferred to Operations	155,000.00		20,000.00	60,000.00	(95,000.00)	39%	-36%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees Collected	340,000.00	17,405.87	46,184.22	333,337.47	(6,662.53)	98%	23% OVER	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00	34.33		87.20	87.20			
Transfer From Reserves	0.00			-	(0.00)			
Transfer From Other Funds	0.00			-	(0.00)			
Other Revenue	0.00				(0.00)			
Late Charges	0.00			786.52	786.52			
<i>Carry Over Rate Study Funds FY 2021-2023</i>	<i>16,827.44</i>							
TOTAL REVENUES	511,827.44	17,440.20	66,184.22	394,211.19	(101,575.33)	1.37	(0.13)	-
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee	500.00			-	(500.00)	0%	-75%	
Inv. Fund Admin Account - Book Only		3,212.00						
***Mono Invest. Pool Wash - Delinquent Accts.	0.00			-	(0.00)			
***Depreciation Expense (Book Entry Only)	90,000.00	7,500.00	7,500.00	82,500.00	(7,500.00)	92%	17% OVER	
SUBTOTAL	90,500.00	10,712.00	7,500.00	82,500.00	(8,000.00)	0.92	(0.58)	-

	SEWER Budget	April	May	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	10,109.05		2,226.60	6,277.54	(3,831.51)	62%	-13%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-75%
Medical Reimbursement - OIT	3,600.00			364.50			
Medical Reimbursement - Secretary	3,641.76			1,738.79			
Health Insurance (1) General Manager	22,000.00				(22,000.00)	0%	-75%
Health Insurance (1) Base Rate OIT	22,000.00	1,938.30	1,938.30	19,567.98	(2,432.02)	89%	14% OVER
Health Insurance - Retired (2)	3,700.00	276.03	276.03	3,010.36	(689.64)	81%	6% OVER
Retirement Benefits - Employer Contributions GM	7,300.00			-	(7,300.00)	0%	-75%
Retirement Benefits - Employer Contributions OIT	6,000.00	380.12		4,170.59	(1,829.41)	70%	-5%
*** Retirement Benefits - Employee Contributions GM	7,000.00		380.12	380.12			
*** Retirement Benefits - Employee Contributions OIT	4,600.00	339.58	339.58	4,064.51			
***457 - Employee Contributions	0.00			-	(0.00)	0%	-75%
457 Employer Contributions GM	2,200.00			-	(2,200.00)	0%	-75%
457 Employer Contributions OIT	2,200.00	152.30	152.30	2,166.16	(33.84)	98%	23%
Add Compensation - Directors	11,000.00	825.00	825.00	9,166.80	(1,833.20)	83%	8%
Add Compensation - Secretary	2,200.00	152.30	152.30	1,827.73	(372.27)	83%	8% OVER
SUBTOTAL	109,350.81	4,063.63	6,290.23	52,735.08	(44,321.89)	5.67	(3.33) -
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	9,000.00		450.00	4,360.00	(4,640.00)	48%	-27%
General Manager Salary	96,740.00			-	(96,740.00)	0%	-75%
OIT	64,800.00	5,802.43	7,238.33	76,342.44	11,542.44	118%	43% OVER
Chief Plant Operator - Part Time	30,000.00	3,325.00	10,368.75	43,278.12	13,278.12	144%	69% OVER
Perdiem	25,000.00	2,000.00	1,147.50	12,487.50	(12,512.50)	50%	-25%
Secretarial Gross Salary Part Time	40,500.00	2,633.40	2,633.40	33,604.65	(6,895.35)	83%	8% OVER
Payroll Taxes	25,680.00	866.63	1,380.30	10,656.74	(15,023.26)	41%	-34%
SUBTOTAL	291,720.00	14,627.46	23,218.28	180,729.45	(110,990.55)	4.85	(0.40) -

	SEWER Budget	April	May	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	8,400.00			7,553.49	(846.51)	90%	15%
Worker's Comp Insurance	6,300.00			7,509.75	1,209.75	119%	44%
PERS Unfunded Liability	23,000.00			19,798.20	(3,201.80)	86%	11%
Accounting	8,500.00	9,495.00		9,945.00	1,445.00	117%	42% OVER
Rate Study (Carry - Over FY 2021-2022)	16,827.54		1,740.00	10,575.00	(6,252.54)	63%	-12%
Dues & Subscriptions	2,889.00			3,033.20	144.20	105%	30% OVER
Travel -Non Litigation	963.00			-	(963.00)	0%	-75%
License and Fees	30,000.00	30.16		28,215.16	(1,784.84)	94%	19% OVER
Educational Expenses	9,000.00	(427.69)		277.00	(8,723.00)	3%	-72%
Telephone	2,800.00	203.22	472.63	2,352.86	(447.14)	84%	9% OVER
Office Expenses	8,667.00	1,096.31	1,015.56	8,651.33	(15.67)	100%	25% OVER
Contingency	14,671.92			135.00	(14,536.92)	1%	-74%
SUBTOTAL	132,018.46	10,397.00	3,228.19	98,045.99	(33,972.47)	8.62	(0.38) -
REPAIRS & MAINTENANCE							
Auto Expenses	5,000.00	531.30	285.54	3,208.24	(1,791.76)	64%	-11%
Contract Services	5,000.00			236.23	(4,763.77)	5%	-70%
Lab Testing	6,420.00	121.38	437.50	4,701.10	(1,718.90)	73%	-2%
Plant - General Repairs & Maintenance	15,000.00	402.26	430.53	3,027.58	(11,972.42)	20%	-55%
Tools & Equipment - Non Capital	20,000.00	329.10		1,981.64	(18,018.36)	10%	-65%
SCADA	15,000.00			-	(15,000.00)	0%	-75%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-75%
Plant - Sludge Removal	11,000.00			1,079.81	(9,920.19)	10%	-65%
Sewer Lines - General Maintenance	25,000.00			12,209.10	(12,790.90)	49%	-26%
Supplies	900.00			196.95	(703.05)	22%	-53%
Water	780.00	300.00		795.00	15.00	102%	27% OVER
SCE - Plant	18,190.00	2,252.72	1,913.41	22,249.22	4,059.22	122%	47% OVER
SCE - Pump Station	7,490.00	830.09	1,171.26	8,172.76	682.76	109%	34% OVER
Snow Removal (10%)	2,500.00			1,250.00	(1,250.00)	50%	-25%
Heavy Equipment - Snow Removal Plant	5,000.00		500.00		(5,000.00)	0%	-75%
Heavy Equipment - Non-snow Removal	5,000.00	2,918.75		4,168.75	(831.25)	83%	8% OVER
Repairs & Maintenance Contingency	318.05				(318.05)	0%	-75%
SUBTOTAL	147,948.05	7,685.60	4,738.24	63,276.38	(84,671.67)	43%	-32%
Debt - So Cal Ren - In Capital					-		
SUBTOTAL ALL EXPENSES	771,537.32	47,485.69	44,974.94	477,286.90	(281,956.58)	62%	-13%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	101,600.00	7,839.58	8,219.70	86,944.63	(14,655.37)	86%	11% OVER
**** Vacant GM Position	130,040.00	-	380.12	380.12	(129,659.88)	0%	-75%
*****10% Juniper Drive Cost Sharing	28,069.78			-	(28,069.78)	0%	-75%
TOTAL ADJUSTED EXPENSES	511,827.54	39,646.11	36,375.12	401,273.09	(109,571.55)	78%	3% OVER
Year to Date Available Revenue				394,211.19			
Year to Date Expenses				401,273.09			
Net Available Revenue				(7,061.90)			

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

06/12/23

May 2023

Accrual Basis

	May 23
Ordinary Income/Expense	
Income	
NSF BANK CHARGE	-120.62
4010 · Fees	
Connection Fee	7,343.00
Use Fees	63,765.79
4010 · Fees - Other	889.38
Total 4010 · Fees	71,998.17
Total Income	71,877.55
Gross Profit	71,877.55
Expense	
Professional Fees	
Sewer Use Rate Study	1,740.00
Total Professional Fees	1,740.00
6003 · Depreciation Expense	7,500.00
6100 · Employee Benefits	
A Medical Reimb - Board	2,226.60
A Medical Reimb - Employee	0.00
B Health Insurance	
6104 · C Health Insurance - OIT	1,938.30
6105 · D Health Insurance - Retired	276.03
Total B Health Insurance	2,214.33
C Retirement	
B Retirement - EE Contributions	
6111 · Retirement EE Cont - OIT	339.58
Total B Retirement - EE Contributions	339.58
6108 · Retirement ER Cont - OIT	380.12
Total C Retirement	719.70
E 457 Employer Cont	
6115 · 457 Employer Cont - OIT	152.30
Total E 457 Employer Cont	152.30
F Additional Compensation	
6116 · Add Compensation - Director	825.00
6117 · Add Compensation - Secretary	152.30
Total F Additional Compensation	977.30
Total 6100 · Employee Benefits	6,290.23
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	450.00
6203 · Gross Payroll OIT/Maint Tech	
Additional Duties - OIT	1,110.50
Overtime 1.5 OIT Tech	1,496.21
Weekly Standby Stipend - OIT	362.50
6203 · Gross Payroll OIT/Maint Tech - Other	4,269.12
Total 6203 · Gross Payroll OIT/Maint Tech	7,238.33
6204 · Gross Payroll - Chief Plant Op	
Weekly Standby Stipend - CPO	131.25
6204 · Gross Payroll - Chief Plant Op - Other	10,237.50
Total 6204 · Gross Payroll - Chief Plant Op	10,368.75

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

06/12/23

May 2023

Accrual Basis

	May 23
6205 · Gross Payroll - Per Diem	1,147.50
6206 · Gross Payroll-Secretary	2,633.40
6210 · Payroll Taxes	1,380.30
Total 6200 · Payroll Expenses	23,218.28
6500 · Operations Administration	
6557 · Telephone	
6557B · Telephone - Cell	389.83
6557C · Telephone - Fire Alarm	82.80
Total 6557 · Telephone	472.63
Total 6500 · Operations Administration	472.63
6550 · Office Expenses	
6550A · Bank Service Charges	350.00
6550C · Website / Advert./ Pub Notice	187.20
6550E · Postage/Shipping - Lab Testing	80.65
6550G · Office Communication- Not Phone	170.91
6550K · Postage / Shipping General	226.80
Total 6550 · Office Expenses	1,015.56
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	285.54
Total 6601 · A Automobile Expense	285.54
6603 · Lab Testing	437.50
6604 · Plant - General / Misc	430.53
6605 · Tools & Equipment - Non Capital	0.00
6611 · U Utilities	
6611 B · SCE - Plant	1,913.41
6611 C · SCE - Pump Station	1,171.26
Total 6611 · U Utilities	3,084.67
Total 6600 · Repairs & Maintenance	4,238.24
6615 · Equipment Rental	
6615 A · Equipment Use - Plant Projects	500.00
Total 6615 · Equipment Rental	500.00
Total Expense	44,974.94
Net Ordinary Income	26,902.61
Other Income/Expense	
Other Income	
Interest Income	1.24
Total Other Income	1.24
Net Other Income	1.24
Net Income	26,903.85

**JUNIPER DRIVE
BUDGET FISCAL YEAR 2022/2023
May 31, 2023**

REVENUE	BUDGET	April	May	2022/2023	Over (Under)	%	Goal %
		Month 10	Month 11	Year to Date	{+ or -}	Rec	0.75000
Road Maintenance Revenue:							
Maintenance Fees Collected	50,000.00	1,266.44	7,687.12	52,115.75	2,115.75	104%	29% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	4,096.10	2,793.94	29,705.31	(5,294.69)	85%	10% OVER
Combined Maintenance Fees Collected	85,000.00	5,362.54	10,481.06	81,821.06	(3,178.94)	96%	21% OVER
Interest - LAIF	15.00			24.55	9.55	164%	89% OVER
Interest - County Investment Pool	3,300.00			-	(3,300.00)	0%	-75%
Transfer	0.00			5,345.52	5,345.52		
Late Fees	0.00			-	(0.00)	0%	-75%
TOTAL REVENUES	173,315.00	5,362.54	10,481.06	87,191.13	(4,302.81)	50%	50% OVER
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	50.00			-	(50.00)	0%	-75%
SUBTOTAL	50.00	-	-	-	(50.00)	0%	0%
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,010.91		247.40	697.50	(313.41)	69%	-6%
Medical Reimbursement - Employee	180.00			233.69	53.69	130%	55% OVER
Health Insurance - Base	2,200.00	215.37	215.37	2,204.90	4.90	100%	25% OVER
Health Insurance - Retired	370.00	30.67	30.67	303.84	(66.16)	82%	7% OVER
Retirement Benefits - Employer Contributions	600.00	42.24	42.24	505.62	(94.38)	84%	9% OVER
457 Employer Contributions	220.00	16.92	16.92	203.06	(16.94)	92%	17% OVER
Sec Additional Compensation	220.00	16.92	16.92	203.06	(16.94)	92%	17% OVER
SUBTOTAL:	4,800.91	322.12	569.52	4,351.67	(449.24)	91%	16% OVER
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	900.00	91.65	141.65	1,408.22	508.22	156%	81% OVER
Manager Gross Salary	0.00			-	(0.00)	0%	-75%
OIT Gross Salary	6,480.00	582.08	582.08	13,018.58	6,538.58	201%	126% OVER
Secretarial Gross Salary	4,050.00	292.60	292.60	3,468.85	(581.15)	86%	11% OVER
SUBTOTAL	11,430.00	966.33	1,016.33	17,895.65	6,465.65	157%	157% OVER
OPERATIONS							
Liability Insurance	840.00			839.28	(0.72)	100%	25% OVER
Worker's Comp Insurance	630.00			834.42	204.42	132%	57% OVER
PERS Unfunded Liability	2,300.00			2,199.80	(100.20)	96%	21% OVER
Accounting	850.00	1,055.00		1,105.00	255.00	130%	55% OVER
Dues & Subscriptions	288.90			80.80	(208.10)	28%	-47%
Travel -Non Litigation	96.30			-	(96.30)	0%	-75%
License and Fees	0.00			-	(0.00)	0%	-75%
Office Expenses	8,667.00	88.88	184.99	1,343.82	(7,323.18)	16%	-59%
Educational Expenses	900.00	(78.30)		-	(900.00)	0%	-75%
Telephone	280.00	17.80	43.31	230.12	(49.88)	82%	7% OVER
Contingency	21,117.99			15.00	(21,102.99)	0%	-75%
SUBTOTAL	35,970.19	1,083.38	228.30	6,648.24	(29,321.95)	18%	-57%
REPAIRS & MAINTENANCE							
Auto Expenses	500.00	59.03	31.73	396.46	(103.54)	79%	4% OVER
Contract Services	500.00			-	(500.00)	0%	-75%
Snow Removal Contract	22,500.00			11,250.00	(11,250.00)	50%	-25%
Snow Removal Beyond Contract	10,000.00	3,593.75		28,380.00	18,380.00	284%	209% OVER
Supplies	0.00			21.83	21.83		
Repairs & Maintenance	50,000.00			-	(50,000.00)	0%	-75%
Transfer to Juniper Drive Investment Account	45,000.00			-	(45,000.00)	0%	-75%
SUBTOTAL:	128,500.00	3,652.78	31.73	40,048.29	(88,451.71)	31%	31% OVER
Debt Service:							
TOTAL EXPENSES	180,751.10	6,024.61	1,845.88	68,943.85	(111,807.25)	38%	38% OVER
Year to Date Available Revenue				87,191.13			
Year to Date Expenses				68,943.85			
Net Available Revenue				18,247.28			

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

06/12/23

May 2023

Accrual Basis

	<u>May 23</u>
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Finance Charges	9.84
401 - Maintenance Fees	14,358.22
Total 400 - REVENUE	<u>14,368.06</u>
Total Income	<u>14,368.06</u>
Gross Profit	14,368.06
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	42.24
504-AA-457 Employer Contributio	16.92
504-B - Health Insurance	246.04
504 D 10% Dir Med Reimb.	247.40
Total 504 - Employee Benefits	<u>552.60</u>
64900 · 507 - Office Expense	
60400 · 502 - Bank Service Charges	120.00
64900 · 507 - Office Expense - Other	64.99
Total 64900 · 507 - Office Expense	<u>184.99</u>
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	292.60
508 D - 10% Director Gross	141.65
Additional Compensation	16.92
Gross Salary - OIT/Maint Tech	582.08
OIT OVERTIME	0.00
Total 66000 · 508 - Payroll Expenses	<u>1,033.25</u>
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	31.73
Total 67200 · 511 - Repairs and Maintenance	<u>31.73</u>
68100 · 515 - Telephone Expense	43.31
Total 500- OPERATING EXPENSES	<u>1,845.88</u>
Total Expense	<u>1,845.88</u>
Net Ordinary Income	<u>12,522.18</u>
Net Income	<u><u>12,522.18</u></u>

HILTON CREEK COMMUNITY SERVICES DISTRICT District Funds Transfer Transactions

July 2022 through June 2023

Type	Date	Memo	Account	Debit	Credit
Jul 22					
Transfer	07/20/2022	Funds Transfer - 21/22 Property Tax to Pay 22/23 PERS UAL	10000 · 1 Bank of America-Checking	21,998.00	
Transfer	07/20/2022	Funds Transfer - 21/22 Property Tax to Pay 22/23 PERS UAL	13000 · 4 Mono Co Treasury Inv. P...		21,998.00
				21,998.00	21,998.00
Jul 22					
Aug 22					
Aug 22					
Sep 22					
Transfer	09/14/2022	Funds Transfer - 90% SNOW REMOVAL	10000 · 1 Bank of America-Checking	11,500.00	
Transfer	09/14/2022	Funds Transfer - 90% SNOW REMOVAL	17000 · Juniper Dr SZB Clearing A...		11,500.00
				11,500.00	11,500.00
Sep 22					
Oct 22					
Oct 22					
Nov 22					
Transfer	11/03/2022	Funds Transfer - Future Property Tax - to Operations	10000 · 1 Bank of America-Checking	20,000.00	
Transfer	11/03/2022	Funds Transfer - Future Property Tax - to Operations	13000 · 4 Mono Co Treasury Inv. P...		20,000.00
				20,000.00	20,000.00
Nov 22					
Dec 22					
Transfer	12/27/2022	Funds Transfer - Future Property Tax to Operations	10000 · 1 Bank of America-Checking	20,000.00	
Transfer	12/27/2022	Funds Transfer - Future Property Tax to Operations	13000 · 4 Mono Co Treasury Inv. P...		20,000.00
				20,000.00	20,000.00
Dec 22					
Jan 23					
Transfer	01/01/2023	Funds Transfer	10000 · 1 Bank of America-Checking	1,177.48	
Transfer	01/01/2023	Funds Transfer Delinquent Customers Collection VIA Mono County	13000 · 4 Mono Co Treasury Inv. P...		1,177.48
Transfer	01/09/2023	Funds Transfer	10000 · 1 Bank of America-Checking	13,900.00	
Transfer	01/09/2023	Funds Transfer - 90% Snow Rem. 2nd Ins. & Reco. Wash Account	17000 · Juniper Dr SZB Clearing A...		13,900.00
				15,077.48	15,077.48
Jan 23					
Feb 23					
Feb 23					
Mar 23					
Transfer	03/16/2023	Funds Transfer	10000 · 1 Bank of America-Checking	5,345.52	
Transfer	03/16/2023	Funds Transfer - - Reconcile Wash Account	17000 · Juniper Dr SZB Clearing A...		5,345.52
				5,345.52	5,345.52
Mar 23					
Apr 23					
Transfer	04/14/2023	Funds Transfer	10000 · 1 Bank of America-Checking	10,418.82	
Transfer	04/14/2023	Funds Transfer - Reconcile Wash Account	17000 · Juniper Dr SZB Clearing A...		10,418.82
Transfer	04/26/2023	FUNDS TRANSFER DELIQNEUNT CUSTOMER COLLECTIO VIA ...	10000 · 1 Bank of America-Checking	1,177.48	
Transfer	04/26/2023	FUNDS TRANSFER DELIQNEUNT CUSTOMER COLLECTIO VIA ...	13000 · 4 Mono Co Treasury Inv. P...		1,177.48
				11,596.30	11,596.30
Apr 23					
May 23					
Transfer	05/09/2023	Funds Transfer - So Cal Ren Loan for Blower Project	10000 · 1 Bank of America-Checking		91,806.00
Transfer	05/09/2023	Funds Transfer - So Cal Ren Loan for Blower Project	12000 · 3 B of America-Capital Res...	91,806.00	
Transfer	05/11/2023	Funds Transfer - TRANSFER PROPERTY TAX TO OPERATIONS F...	10000 · 1 Bank of America-Checking	20,000.00	
Transfer	05/11/2023	Funds Transfer - TRANSFER PROPERTY TAX TO OPERATIONS F...	13000 · 4 Mono Co Treasury Inv. P...		20,000.00
Transfer	05/15/2023	Connection Fee 6036001 192 Red Bluff Trail - Preschutti	10000 · 1 Bank of America-Checking		7,343.00
Transfer	05/15/2023	Connection Fee 6036001 192 Red Bluff Trail - Preschutti	12000 · 3 B of America-Capital Res...	7,343.00	
				119,149.00	119,149.00
May 23					
Jun 23					
Jun 23					
TOTAL				224,666.30	224,666.30

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2022 through May 2023

Type	Date	Name	Memo	Split	Debit	Credit
Jul 22						
Transfer	07/20/2022		Funds Transf...	10000 · 1 Bank...		21,998.00
Check	07/31/2022			8010 · Other E...		145.95
Jul 22					0.00	22,143.95
Aug 22						
Aug 22						
Sep 22						
Deposit	09/30/2022		Unsecured F...	Mono County T...	9,091.58	
Deposit	09/30/2022		INTEREST A...	Interest Income	1,548.41	
Deposit	09/30/2022		Tax Fund Inte...	Interest Income	18.83	
Sep 22					10,658.82	0.00
Oct 22						
Oct 22						
Nov 22						
Transfer	11/03/2022		Funds Transf...	10000 · 1 Bank...		20,000.00
Nov 22					0.00	20,000.00
Dec 22						
Transfer	12/27/2022		Funds Transf...	10000 · 1 Bank...		20,000.00
Deposit	12/31/2022		CUR UNSEC ...	Mono County T...	105.37	
Deposit	12/31/2022		DEL SEC FY ...	Mono County T...	936.06	
Deposit	12/31/2022		DEL UNSEC ...	Mono County T...	49.47	
Deposit	12/31/2022		UNITARY	Mono County T...	2,277.14	
Deposit	12/31/2022		CUSTOMER ...	DELINQUENT ...	1,177.48	
Deposit	12/31/2022		CUR SEC FY ...	Mono County T...	86,260.96	
Deposit	12/31/2022		SUPP SEC F...	Mono County T...	2,079.30	
Deposit	12/31/2022		SUPP UNSE...	Mono County T...	21.56	
Deposit	12/31/2022		Fund Interst A...	Interest Income	2,230.29	
Deposit	12/31/2022		FUND INTER...	Interest Income	233.79	
Dec 22					95,371.42	20,000.00
Jan 23						
Transfer	01/01/2023		Funds Transf...	10000 · 1 Bank...		1,177.48
Jan 23					0.00	1,177.48
Feb 23						
Feb 23						
Mar 23						
Deposit	03/31/2023		INTEREST A...	Interest Income	2,912.42	
Deposit	03/31/2023		TAX FUND IN...	Interest Income	58.07	

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

Type	Date	Name	Memo	Split	Debit	Credit
Mar 23					2,970.49	0.00
Apr 23						
Transfer	04/26/2023		FUNDS TRA...	10000 · 1 Bank...		1,177.48
Check	04/30/2023		FY 2022 2023...	Mono County ...		3,212.00
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	13.75	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	21.53	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	2,197.83	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	92.67	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	11.00	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	2,167.11	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	22,454.45	
Deposit	04/30/2023		REALIZED 5/...	Mono County T...	53,914.51	
Deposit	04/30/2023		DELINQUEN...	DELINQUENT ...	1,177.48	
Apr 23					82,050.33	4,389.48
May 23						
Transfer	05/11/2023		Funds Transf...	10000 · 1 Bank...		20,000.00
May 23					0.00	20,000.00
TOTAL					191,051.06	87,710.91

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06/12/23

Accrual Basis

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

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

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06/12/23

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/31/2022		June 2022	14000 · 5 LAIF	Interest Income	9.32	
Deposit	10/31/2022		September 20...	14000 · 5 LAIF	Interest Income	16.97	
Deposit	01/31/2023		OCT - DEC 2...	14000 · 5 LAIF	Interest Income	26.13	
Deposit	04/30/2023		Jan - March 2...	14000 · 5 LAIF	Interest Income	33.90	
TOTAL						86.32	0.00

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06/12/23

Accrual Basis

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

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

HILTON CREEK COMMUNITY SERVICES District
Rate Study Budget Carry-Over - FY 2021-2022
May 31, 2023

REVENUE

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

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

EXPENSES

FYE 2021-2022 Expenses	16,827.44
September-22	2,380.00
November-22	1,185.00
December-22	3,530.00
January-23	620.00
February-23	-
March-23	1,120.00
April-23	-
May	1,740.00

SUBTOTAL	27,402.44
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Remaining Balance	4,097.56
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**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: LORINDA BEATTY
SUBJECT: DELINQUENT ACCOUNT REPORT
DATE: JUNE 13, 2023- UPDATED

The following accounts will be placed on the Mono County Direct Assessment for collection through property taxes.

**Hilton Creek Community Services District
Delinquency Report June 13, 2023**

Account	ASSESSMENT NO.	OWNER'S NAME	<u>Sewer</u>	<u>Juniper</u>	<u>Late Fees</u>	<u>*Admin Costs</u>	Total
6017022	060170022000	Black Family Trust	519.92	984.20	430.04	50.00	1,984.16
6019006	060190006000	Raymond & Michelle McMillian	430.19	492.16	1262.15	50.00	2234.50
6023028	060230028000	Scott Cherry, Kelli Moore	523.30		172.69	50.00	695.99
6025028	060250028000	Shane Galbraith & Jennifer Lanners	442.48		94.01	50.00	586.49

*Administrative Costs subject to change dependent upon publishing costs

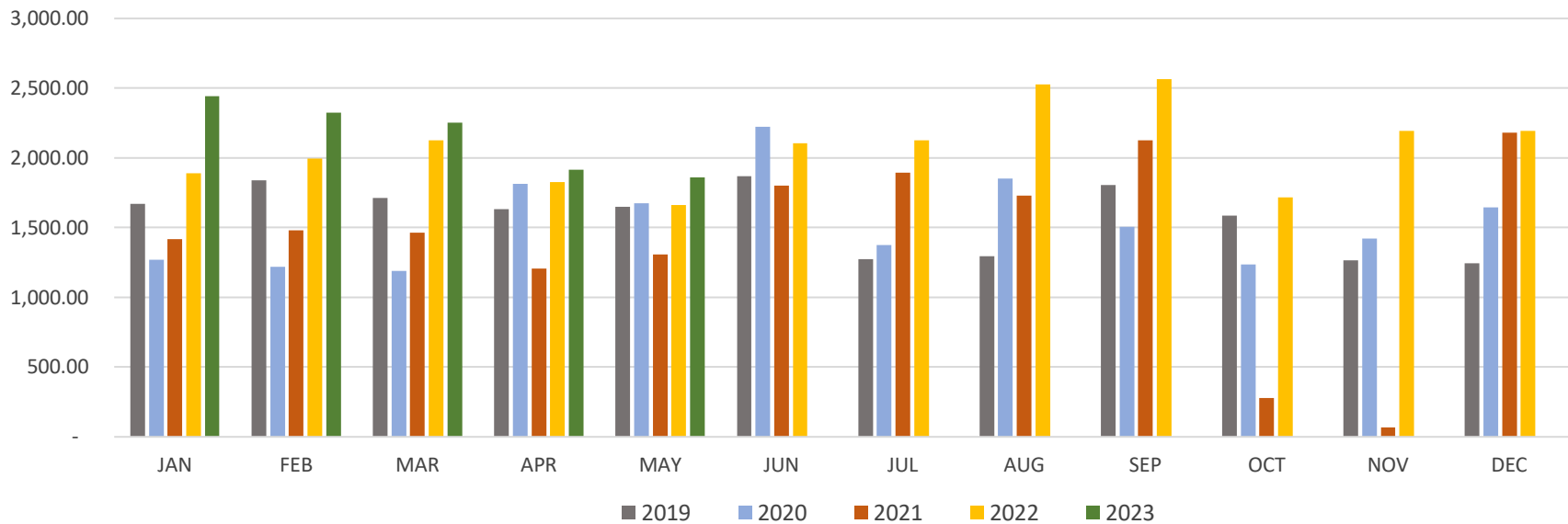
There will be a public hearing at the July 11, 2022 Regular Board meeting regarding the above accounts and subsequent adoption of a resolution authorizing the Direct Assessment.

A Notice of a Public Hearing will be published two weeks prior to the Public Hearing in The Sheet, and the District Website which will include the names of the property owners.

HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

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

SCE Plant Electric Costs
2019 - Present



Plant Electric Use Comparison							PEAK HOURS PLANT			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	12273	1893.58	10406	2125.08	-1867	231.50	1566	594	8246	
AUG	10795	1730.03	13062	2525.43	2267	795.40	1974	751	10337	
SEP	13723	2126.50	13448	2563.23	-275	436.73	1834	994	10311	309
OCT	147	279.15	10413	1719.03	10266	1439.88		2162	4733	3518
NOV	0	68.30	13501	2193.01	13501	2124.71		2772	6553	4176
DEC	15856	2181.00	13020	2193.11	-2836	12.11		3019	6895	4429
JAN	13176	1891.71	13245	2441.54	69	549.83		2777	6376	4092
FEB	13468	1994.83	12718	2322.66	-750	327.83		2644	6178	3896
MAR	13261	2124.45	12910	2252.72	-351	128.27		2635	6352	3923
APR	11343	1826.94	10437	1913.41	-906	86.47		2081	5006	3350
MAY	10910	1662.05	10298	1859.59	-612	197.54		2146	4678	3474
JUN	11240	2105.34			-11240	-2105.34				

Pump Station Use Comparison							PEAK HOURS PUMP			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	2981	711.62	2751	737.95	-230	26.33	486	186	2079	
AUG	2564	648.03	2762	758.52	198	110.49	496	191	2075	
SEP	2996	648.56	3098	822.66	102	174.10	502	289	2232	75
OCT	3025	527.98	3069	618.61	44	90.63		772	1178	1119
NOV	3504	676.60	3840	711.44	336	34.84		973	1443	1424
DEC	3930	647.94	4175	853.36	245	205.42		1044	1581	1550
JAN	3580	739.73	4095	928.76	515	189.03		1030	1587	1478
FEB	3543	609.58	3899	740.11	356	130.53		963	1518	1418
MAR	3555	686.59	4254	830.09	699	143.50		1058	1660	1536
APR	3382	632.47	5594	1171.26	2212	538.79		1368	2318	1904
MAY	3156	754.20	5192	1046.49	2036	292.29		1201	2184	5192
JUN	3306	822.91			-3306	-822.91				

SUMMER COST PERIODS (June 1 to Sept 30)

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

WINTER COST PERIODS (Oct 1 to May 31)

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

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

May 9, 2023

5:00 P.M.

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

Minutes

1. **Steve Shipley called the meeting to order at 504 p.m.**

A. ROLL CALL

Members Present: Cindy Adamson, Isabel Connolly, Windsor Czeschin, Devin Preston and Steve Shipley

Members Absent: None

Staff Present: Lorinda Beatty and Billy Czeschin

Guests: Fred Stump, Dave Richman

2. **ADDITIONS TO AGENDA – None**

3. **PUBLIC COMMENT**

Mr. Stump stated the District has funds in the Mono County Investment Pool and well as LAIF; however, the County Investment pool participates in LAIF and was not sure why the District had two different funds instead of pooling all of the money into the Mono County Investment Pool since the performance ratio is better. Ms. Beatty explained that the funds were set up prior to her joining the District. However, the liquidity turnaround of LAIF is faster, and it is earmarked for the liability of employee leave hours and emergencies.

4. **PRESENTATIONS**

No Presentations

5. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds
2. Budget Report: YTD Actual to Budget Report April, 2023
3. District Fund Transfers
3. Southern California Edison Report
4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of April 11, 2023

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Connolly, Second by Ms. Adamson

Ms. Adamson Ms. Connolly Ms. Mr. Mr. Shipley

Czeschin Preston

Aye Aye Aye Aye Aye

6. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Czeschin reported that the plant is running pretty well. There have been high flows into the plant due to warmer weather, snowmelt and runoff. The plant did pass the monthly BOD requirement. This week has slowed down to 120,000 gallons per day as opposed to the prior 168,000 gallons per day which is close to the maximum daily limit. The plant is experiencing a considerable amount of INI (infiltration and intrusion). The normal daily gallons per day is between 55,000 to 60,000 per day. Mr. Czeschin is working on trying to identify areas where INI is accessing the system.

There was a power outage, and the generator at the lift station did not activate, and the auto dialer did not work to alert Mr. Czeschin; however, Mr. Czeschin went to check the plant and lift station as a precaution. Mr. Hatter and Mr. Czeschin are working to isolate the pump problem. They were not able to identify the problem with the generator but did resolve the auto dialer problem. Mr. Czeschin would like to have cameras at the lift station and plant to be able to check visually.

CIWQS governs the collection system. Mr. Czeschin and Mr. Hafner will be taking a class to learn about requirements and certifications.

7. NEW BUSINESS

A. Rate Study – Discuss & Schedule Community Outreach

The Board advised that the week of June 5-June 9 would be the best week to schedule the outreach meeting. Public comments we made with regards to making the information more accessible to the public and asked to delay a decision for a month. Ms. Beatty stated she will make the information available online and at the library.

8. OLD BUSINESS

A. FY 2023-2024 Budget Update

Ms. Beatty presented budget worksheets and requested that the Board review and provide feedback.

B. FY 2021-2022 Audit Follow Up

Ms. Beatty advised the Board she is working on making the changes as suggested by the auditor as follows:

Fund Transfers: Previously the fund transfers were reported in the financial statements but not in detail. A new report was created and included in the financial statements beginning with the May 9, 2023 meeting.

Employee Leave Accrual Liability Fund: Ms. Beatty stated that this suggestion was not in the report, but there were conversations with the auditor regarding the topic. Ms. Beatty uses the balance in the LAIF account as a current resolve but would like to create the Liability Fund for transparency.

Employee Pay Periods: The auditor suggested that the District switch to one pay period for all employees. Currently we have separate pay periods for regular staff, part time staff and Board members. Consolidating into one pay period will lighten and simplify the workload for Ms. Beatty as well as reduce the potential errors. Regular staff are paid every other week and both Mr. Czeschin and Ms. Beatty are willing to change to once per month. CalPERS reporting will need to be changed.

C. Plant Automation

Mr. Czeschin stated that the cameras at the lift station and plant would be a great help; however, obtaining internet access to both locations has been a challenge. Mr. Czeschin continues to work on a solution for internet access.

D. Availability Fees - Update

Ms. Beatty advised that originally, she thought she was told that the availability fees (standby fee) need not require a rate study. However, recent information from RDN stated that we do need to have a rate study and engineering study. Ms. Beatty continues to work on this project.

E. Juniper Drive Runoff/Creek Flow Update

Mr. Shipley has been in contact with LADWP and they are projecting significant water runoff. Mr. Shipley stated that he is working with private property owners to keep the creeks and culverts clear and prepared. Mr. Stump stated that sandbags are available at the Long Valley Fire Station and to contact him if supplies run low. Mr. Shipley reminded the Board that the District is not responsible for the creeks. The District is only responsible for the road and if road damage is

caused by a creek through private property then owners may be responsible for road repairs.

F. SoCalRen – Loan and Incentives Update

Ms. Beatty stated that \$91,806 was received from the SoCalRen 0% loan. Ms. Beatty is working on a repayment plan.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS - None

10. BOARD MEMBER COMMENTS/REPORTS - None

11. ANNOUNCEMENTS

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

12. CLOSED SESSION

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

Motion: To adjourn into closed session at 7:40 pm

Moved by Ms. Czeschin, Second by Ms. Connolly

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

Motion: To adjourn into open session at 8:26 pm

Moved by Ms. Connolly, Second by Mr. Shipley

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

There were no announcements from the closed session.

13. ADJOURNMENT

Motion: To Adjourn the May 9, 2023 Special Board Meeting at 8:36 p.m.

Moved by Ms. Adamson, Second by Mr. Preston

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

The meeting was adjourned at 8:36 pm.

**MUTUAL AGREEMENT TO EXTEND PERIOD OF AGREEMENT
BETWEEN THE HILTON CREEK COMMUNITY SERVICES
DISTRICT AND JASON HATTER FOR THE PROVISION OF
ELECTRICIAN/DISTRICT EMERGENCY CONTACT PER DIEM
EMPLOYMENT AGREEMENT**

This Agreement entered into by and between the Hilton Creek Community Services District (hereinafter, "District"), a special district of the State of California, and Jason Hatter (hereinafter, "Per Diem Employee"), for the purposes of amending that certain Agreement between the District and Per Diem Employee and signed by Per Diem Employee on June 28, 2021, providing for the provision of Electrician/District Emergency Contact Per Diem Employment Agreement ("Agreement"). The District and Per Diem Employee are sometimes referred to herein collectively as "the parties".

WHEREAS the period of the Contract is from July 1, 2021 to June 30, 2022.

WHEREAS The Per Diem Employee shall be entitled to a response flat fee of \$1,000 per month to be due and payable on the first day of each month.

WHEREAS Hourly Rates Monday through Friday 8 a.m. to 5 p.m. \$85 Per Hour

WHEREAS the parties desire to extend the period of the Contract.

NOW, THEREFORE, the parties agree as follows:

1. The Contract period set forth in Paragraph 7 of the Agreement is hereby extended to June 30, 2024
2. The priority response flat fee of \$1,000 set forth in Section 4(A)(I) shall be payable no later than the 15th of each month.
3. The Monday – Friday 8 am to 5 pm Hourly Rate as set form in Section 4(B)(I) will be modified to \$95.00 Per Hour

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4. All other terms and conditions of the Agreement not expressly amended shall remain in full force and effect.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEAS AS SET FORTH BELOW.

HILTON CREEK COMMUNITY SERVICES DISTRICT

Steve Shipley, Board President

Date

CONTRACT

Jason Hatter

Date

ATTEST

Lorinda Beatty, Board Secretary

Date

**MUTUAL AGREEMENT TO EXTEND PERIOD OF AGREEMENT
BETWEEN THE HILTON CREEK COMMUNITY SERVICES DISTRICT AND JASON HATTER FOR THE PROVISION
OF ELECTRICIAN/DISTRICT EMERGENCY CONTACT PER DIEM EMPLOYMENT AGREEMENT
Fiscal Year 2023-2024**

HILTON CREEK COMMUNITY SERVICES DISTRICT
ELECTRICIAN/DISTRICT EMERGENCY CONTACT PER DIEM EMPLOYMENT
AGREEMENT

This Agreement is made effective as of July 1, 2021 (the "Effective Date") by and between the Hilton Creek Community Services District (hereinafter referred to as "District") and Jason Hatter (hereinafter referred to as "Per Diem Employee").

WHEREAS, the District desires to employ Electrician/District Emergency Contact and Response on the terms set forth herein; and

WHEREAS, Per Diem Employee desires to be employed by the District as Electrician/District Emergency Contact and Response on the terms set forth herein; and

WHEREAS, it is the desire of the Board of Directors of the District (the "Board") and Per Diem Employee to set forth the terms and conditions of Employee's Per Diem employment by the District; and

NOW, THEREFORE, in consideration of the following mutual promises, the foregoing recitals, and the covenants, conditions and agreements contained herein, the parties agree as follows:

1. Employment.
The District hereby employs Per Diem Employee to serve as its Electrician/District Emergency Contact Response upon the terms and conditions as hereinafter set forth. Employee accepts such per diem employment upon the terms and conditions as hereinafter set forth.
2. Term.
This Agreement shall be effective July 1, 2021 and shall terminate June 30, 2022, unless terminated earlier under Section 9 or extended by mutual agreement of the parties. This Agreement may be amended by mutual agreement of the parties. This Agreement supersedes any and all prior agreements between the District and Employee.
3. Schedule / Time at Work.
Per Diem Employee does not have a set schedule and there are no minimum work hours promised by the District. Likewise, the Per Diem Employee has the right to refuse work hours offered by the District. Per Diem Employee's may not work 1,000 or more hours per contractual/fiscal year nor **average** more than 19 hours per week.
4. Compensation.
 - A) For Employee's services rendered to the District on a Per Diem basis, the District shall pay the following:
 - I. The Per Diem Employee shall be entitled to a response flat fee of \$1,000 per month to be due and payable on the first day of each month. The response flat fee is to ensure that the District receives a priority response and the Per Diem Employee will respond to the electrical and emergency needs of the District above all other obligations to other employer's or contracted services.

II. Emergencies requiring a physical response will be 2 hours minimum, actual time will be paid portal to portal.

B) Hourly Rates.

I.	Monday through Friday 8 a.m. to 5 p.m.	\$85 Per Hour
II.	Monday through Friday 5:01 p.m. to 7:59 a.m.	\$127.50 Per Hour
III.	Saturday and Sunday – All Day	\$127.50 Per Hour
IV.	Standby Services - Scheduled	\$75 Per Day

5. Benefits.

The District shall not provide the Per Diem Employee with health, retirement, paid time off benefits or any other benefit paid to full time employees unless otherwise required by law.

6. Reimbursement.

The District shall reimburse Per Diem Employee for documented actual and necessary expenses incurred within the scope of Per Diem Employee's employment (e.g., lodging, meals, parking, tolls, hotels, etc.). For reimbursement, Per Diem Employee shall submit an expense claim in writing supported by appropriate written documentation on the first day of the month following the month the expenses are incurred. Reimbursement shall only be allowed for expenses permitted by District policy or incurred with prior approval of the Board and not otherwise reimbursed.

7. Professional Reimbursement.

To the extent deemed appropriate by the Board of Directors, the District shall pay the professional dues, subscriptions, and other educational expenses necessary for Per Diem Employee's full participation in applicable professional associations, for their continued professional growth and for the good of the District.

8. Duties and Responsibilities of Employee.

Per Diem Employee shall respond to emergency alarms from the District's wastewater treatment system and pump station as requested by the General Manager or dictated by the emergency phone tree contact list.

- A) Per Diem Employee shall provide or arrange for emergency electrical maintenance and/or repair to the District facilities.
- B) Per Diem Employee agrees to perform scheduled electrical services as mutually agreed by the District Directors, General Manager or Consultant.
- C) Per Diem Employee agrees to perform standby services as mutually agreed to between the Per Diem Employee and General Manager.
- D) Per Diem Employee agrees to assist General Manager with District wastewater treatment system and pump station repairs and maintenance if available and willing.
- E) Per Diem Employee does not have the authority to enter into any contract or incur indebtedness on behalf of the District.

9. Termination and Voluntary Resignation.

- A) Per Diem Employee is an at will employee and can be terminated without notice. Per Diem Employee is provided an Employee Handbook. Per Diem Employee's termination is governed by the Employee Handbook. If Per Diem Employee is terminated, the District shall not pay Per Diem Employee any additional compensation after the date of termination; instead, Per Diem Employee shall only be entitled to the compensation earned up to the date of termination.

- B) In the event of a voluntary resignation of employment, Per Diem Employee should whenever possible, give the Board thirty (30) days advance written notice.
- C) The Agreement may be terminated by mutual agreement of the parties at any time.

10. Entire Agreement.

This agreement is freely and voluntarily entered into by the parties. This agreement is the entire agreement between the parties relating to the subject matter hereof. Any prior agreements, promises, negotiations, or representations not expressly set forth in this agreement are of no force and effect. The parties do not rely on any inducements, promises, or representations made by each other, their representatives or any other person, other than those inducements, promises, and representations contained in this Agreement.

11. Waiver of Rights.

Any waiver at any time by either party hereto of its rights with respect to a breach or default or any other matter arising in connection with this agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.

12. Headings.

The paragraph headings used in this agreement are for reference only, and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this agreement.

13. Cooperation.

Each party to this agreement agrees to do all things that may be necessary, including, without limitation, the execution of all documents that may be required hereunder, in order to implement and effectuate this agreement.

14. Interpretation.

The parties acknowledge that each party has reviewed, negotiated and revised this agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.

15. Tax and Contributions.

Normal payroll Deductions shall be made for all applicable state, federal employee/employer obligations. Notwithstanding any other provision of this agreement, the District shall not be liable for any health insurance or retirement consequences as a result of this agreement.

16. Venue.

This agreement and the rights and obligations of the parties shall be construed and enforced in accordance with the laws of the State of California. The parties agree that, in the event of litigation, venue shall be the appropriate state court located in Mono County, California, or in Federal Court in the Eastern District of California.

17. Severability.

If any term or provision of this agreement is, to any extent, held by a court of competent jurisdiction to be invalid, or unenforceable, the remaining terms and provisions of this agreement shall continue in full force and effect.

18. Counterparts.

This agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.

19. Modification.

Any amendment to this agreement shall be of no force and effect unless it is in writing and approved by the Board and Per Diem Employee.

WHEREFORE, the parties hereto have executed this Agreement as follows:

HILTON CREEK COMMUNITY SERVICES DISTRICT

By: 
President, Board of Directors

7/14/21
Date

Attest:
By: 
Secretary, Board of Directors

7/14/2021
Date

By: 
Per Diem Employee, Jason T. Hatter

6/28/21
Date

**MUTUAL AGREEMENT TO EXTEND PERIOD OF AGREEMENT
BETWEEN THE HILTON CREEK COMMUNITY SERVICES
DISTRICT AND KEITH HAFNER FOR THE PROVISION OF
GRADE III WASTEWATER TREATMENT PLANT OPERATOR
PART TIME EMPLOYMENT AGREEMENT**

This Agreement entered into by and between the Hilton Creek Community Services District (hereinafter, "District"), a special district of the State of California, and Keith Hafner (hereinafter, "Part Time Employee"), for the purposes of amending that certain Agreement between the District and Part Time Employee and signed by Part Time Employee on December 30, 2021, providing for the provision of Grade III Wastewater Treatment Plant Operator Part Time Employment Agreement ("Agreement"). The District and Part Time Employee are sometimes referred to herein collectively as "the parties".

WHEREAS the period of the Contract is from December 14, 2021 to June 30, 2022.

WHEREAS the parties desire to extend the period of the Contract.

NOW, THEREFORE, the parties agree as follows:

1. The Contract period set forth in Paragraph 7 of the Agreement is hereby extended to June 30, 2024
2. All other terms and conditions of the Agreement not expressly amended shall remain in full force and effect.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEAS AS SET FORTH BELOW.

HILTON CREEK COMMUNITY SERVICES DISTRICT

Steve Shipley, Board President

Date

CONTRACT

Keith Hafner

Date

ATTEST

Lorinda Beatty, Board Secretary

Date

**HILTON CREEK COMMUNITY SERVICES DISTRICT
EMPLOYMENT AGREEMENT FOR
PART-TIME GRADE III WASTEWATER TREATMENT PLANT OPERATOR**

This Agreement is made effective as of December 23, 2021 (the "Effective Date") by and between the Hilton Creek Community Services District, a California local public agency ("District") and Keith Hafner, an individual ("Part Time Employee").

WHEREAS, the District has a temporary need to employ a California-certified Grade III Wastewater Treatment Plant Operator to operate its wastewater treatment plant and related facilities until a permanent employee is hired;

WHEREAS, Part Time Employee holds a valid California Grade III Wastewater Treatment Plant Operator certification; and

WHEREAS, it is the desire of the Board of Directors of the District (the "Board") to employ Part Time Employee as a Grade III Wastewater Treatment Plant Operator and Part Time Employee is willing to accept such employment on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the following mutual promises and the foregoing recitals, the parties agree as follows:

1. Employment. The District hereby employs Part Time Employee, and Employee accepts such employment, to serve as a California Grade III Wastewater Treatment Plant Operator upon the terms and conditions provided in this Agreement.
2. Term. This Agreement shall be effective December 23, 2021 and shall terminate June 30, 2022, unless terminated earlier under Section 9 or extended by mutual written agreement of the parties.
3. Schedule; / Time at Work. Part Time Employee does not have a set schedule. Part Time Employee shall respond to emergency alarms from the District's wastewater treatment system and pump station as directed by a majority of the Board, General Manager, Board Secretary or as dictated by the emergency phone tree contact list. The Board, General Manager or Board Secretary also may request that Part Time Employee perform other services as needed. Employee shall work a minimum of 2 hours per week. Part Time Employee may not work 1,000 or more hours per contractual/fiscal year nor **average** more than 19 hours per week.
4. Compensation. For Part Time Employee's services rendered to the District under this Agreement, the District shall pay \$175.00 per hour for each hour actually worked. The District shall pay Part Time Employee once each month on the 15th day following the end of each month for all work performed in the previous month. The District will pay Part Time Employee for emergency call-outs requiring a physical response at a rate of two-hours minimum. Actual time will be paid on the basis of hours expended portal to portal.

5. Benefits. The District shall not provide Part Time Employee with any health, retirement, paid time-off benefits, or any other benefit paid to full-time employees unless otherwise required by law.

6. Duties and Responsibilities of Employee. Part Time Employee's duties and responsibilities under this Agreement shall include all of those tasks provided in Attachment A to this Agreement, which is incorporated in full herein, and any such additional tasks assigned by the Board, General Manager, or Board Secretary. Part Time Employee shall not engage in any conduct, other employment or business, commercial or professional pursuits, whether for compensation or otherwise, that would interfere with his responsibilities and duties to the District under this Agreement or that would reflect unfavorably upon the interests of the District. Part Time Employee does not have the authority to enter into any contract or incur any indebtedness on behalf of the District unless otherwise directed by the Board. No individual Director may direct Part Time Employee's work. The District has provided Part Time Employee with the District's Employee Handbook and Part Time Employee shall comply with all applicable provisions of the handbook. If any term or condition of this Agreement is inconsistent or in conflict with a term or condition of the Employee Handbook, this Agreement shall govern.

7. Employee's Certification. Employee hereby certifies that he is not a retired annuitant of the California Public Employees Retirement System or any county retirement system.

8. Termination and Voluntary Resignation.

- A) Part Time Employee is an at-will employee and can be terminated without notice. If Part Time Employee is terminated, the District shall not pay Part Time Employee any additional compensation after the date of termination. Part Time Employee shall only be entitled to the compensation earned up to the date of termination.
- B) Part Time Employee may terminate this Agreement at any time upon 30 days' advance written notice to the Board.
- C) The Agreement may be terminated by mutual agreement of the parties at any time.

9. Ownership of Documents. Every document, report, study, spreadsheet, worksheet, plan, specification, drawing, photograph, computer model, and any other writing or thing prepared by Part Time Employee in any media or format during the term of this Agreement (the "Work") will be the property of the District. The District shall own and have the right to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work and prepare derivative and additional documents or works based on the Work without further compensation to or permission from Part Time Employee.

10. Entire Agreement. The parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the subject matter addressed in the Agreement. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the subject matter of this Agreement, except those other documents that may be expressly referenced in this Agreement. This Agreement may be amended only by a subsequent writing approved and signed by both parties and approved by the Board at a noticed public meeting.

11. Waiver of Rights. Any waiver at any time by either party hereto of its rights with respect to a breach or default or any other matter arising in connection with this Agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.
12. Headings. The paragraph headings used in this Agreement are for reference only, and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this Agreement.
13. Cooperation. Each party to this agreement agrees to do all things that may be necessary, including, without limitation, the execution of all documents that may be required hereunder, in order to implement and effectuate this Agreement.
14. Interpretation. The parties acknowledge that each party has reviewed, negotiated and revised this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.
15. Tax and Contributions. Subject to the limitations in Section 5 of this Agreement, the District shall make applicable payroll deductions shall be made from Part Time Employee's monthly paychecks for all applicable state, federal employee/employer taxes and other obligations.
16. Venue. This Agreement and the rights and obligations of the parties shall be construed and enforced in accordance with the laws of the State of California. The parties agree that, in the event of litigation, venue shall be the appropriate state court located in Mono County, California, or in Federal Court in the Eastern District of California.
17. Severability. If any term or provision of this Agreement is, to any extent, held by a court of competent jurisdiction to be invalid, or unenforceable, the remaining terms and provisions of this agreement shall continue in full force and effect.
18. Notices. Any notice to be given to Part Time Employee will be sufficiently served if given to Part Time Employee personally or if deposited in the United States Mail, regular pre-paid mail, addressed to Part Time Employee at the most recent residence address as shown on the District's records. Any notice to be given to the District will be addressed to the Agency Board of Directors and delivered or mailed to the Agency's Board Clerk at the Agency offices.
19. Successors and Assigns. This Agreement is personal to Part Time Employee. Part Time Employee may not transfer or assign the Agreement or any part of it. Subject to this restriction on transfer and assignment, this Agreement will bind, and inure to the benefit of, the successors, assigns, heirs and legal representatives of the parties.
20. Signatures and Authority. Each party warrants that the person signing this Agreement is authorized to act on behalf of the party for whom that person signs. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument. Counterparts may be delivered by facsimile, electronic mail (including PDF or any electronic signature complying with California's Uniform Electronic Transactions Act (Cal. Civ. Code, §1633.1, et seq.) or any other applicable law) or

other transmission method. The parties agree that any electronic signatures appearing on the Agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

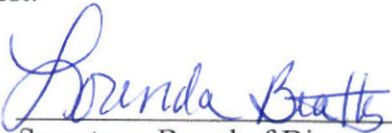
WHEREFORE, the parties hereto have executed this Agreement as follows:

HILTON CREEK COMMUNITY SERVICES DISTRICT

By: 
President, Board of Directors

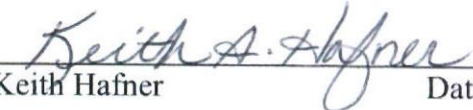
11/9/22
Date

Attest:

By: 
Secretary, Board of Directors

11/9/2022
Date

PART TIME EMPLOYEE

By: 
Keith Hafner Date

12-30-2021

ATTACHMENT A

Part Time California Grade III Wastewater Treatment Operator Duties

1. Develop and Submit all Quarterly Reports on the Geotracker website and present reports to the Board of Directors as applicable during monthly board meetings
2. Follow all current and updated California Regional Water Quality Control Board – Lahontan Region discharge permits:
 - a. Board Order NO. R6V-2004-0018
 - b. WDID NO. 6B140109001
 - c. Any future updates mandated by Lahontan Region regulators
3. Check Underground Service Alerts (USAs)
4. General Plant Process Control
 - a. Ammonia
 - b. Nitrate/Nitrite
 - c. pH (process control)
 - d. Settleometer Test 30min
 - e. MLSS Suspended Solids Test
5. Groundwater Well Sampling (Well A + B + C)
6. Wastewater Treatment Plant Sampling (Effluent)
7. Check Influent Flowmeter
8. Collection System Maintenance
 - a. Gravity Sewer
 - b. Force Main
 - c. Cleaning the Collection System
 - d. Sierra Springs Lift Station Infrastructure Maintenance
9. New Construction Lateral Marking and Inspection
10. Respond to all emergencies and system alarms within 1 hour
11. Provide project management and oversight
 - a. Aeration blower upgrade
 - b. SoCalRen/AESC Ammonia based control system and monitoring system
 - c. Oversight on the regional bio solids feasibility study
 - d. Clarifier Rehab/Retrofit
12. Provide proper sludge disposal at the Benton Class III Landfill
 - a. Landfill closes end of 2022
 - b. Possible alternative site is Russell Pass Landfill, Fallon Nevada
 - c. Possible alternative site is Pumice Valley landfill if Mono County is granted the proper permits
13. Attend all board meetings and meet and confer with Board and Staff as needed throughout the operation of District facilities
14. Provide direction and training to Operator in Training, monitor Operator in Training progress.

MUTUAL AGREEMENT TO EXTEND PERIOD OF AGREEMENT AND FIRST AMENDMENT TO THE AGREEMENT BETWEEN THE HILTON CREEK COMMUNITY SERVICES DISTRICT AND BILLY’S SNOW REMOVAL FOR THE PROVISION OF EQUIPMENT USE

This Agreement and First Amendment is entered into by and between the Hilton Creek Community Services District (hereinafter, “District”), a special district of the State of California, and William Czeschin (hereinafter, “Contractor”), for the purposes of amending that certain Agreement between the District and Contractor and signed by Contractor on September 13, 2022, providing for the provision of Equipment Use (the “Contract”). The District and Contractor are sometimes referred to herein collectively as “the parties”.

WHEREAS the period of the Contract is from July 1, 2022 to June 30, 2023.

WHEREAS the parties desire to extend the period of the Contract to June 30, 2024.

NOW, THEREFORE, the parties agree as follows:

1. The Contract period set forth in Paragraph 1 of the Contract is hereby extended to June 30, 2024.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS AS SET FORTH BELOW.

HILTON CREEK COMMUNITY SERVICES DISTRICT

Steve Shipley, Board President

Date

CONTRACT

William Czeschin

Date

ATTEST

Lorinda Beatty, Board Secretary

Date

EXHIBIT A
EQUIPMENT RENTALS
July 1, 2023

<i>EQUIPMENT</i>	<i>HOURLY RATE</i>	<i>Estimated Gallons Per Hour</i>
<i>WINTER SNOW REMOVAL</i>		
<i>621 Loader + Blower</i>	\$390.00	11 GPH
<i>621 Loader</i>	\$162.50	5 GPH
<i>Skid Steer + Blower</i>	\$260.00	9 GPH
<i>Skid Steer</i>	\$ 97.50	5 GPH
<i>Cinder + Truck</i>	\$ 84.50	5 GPH (10 MPG@50 MPH)
<i>NON-SNOW REMOVAL</i>		
<i>Backhoe</i>	\$130.00	4 GPH
<i>621 Loader</i>	\$162.50	5 GPH
<i>Skid Steer</i>	\$ 97.50	5 GPH
<i>Truck + Trailer</i>	\$ 84.50	5 GPH (10 MPG@50 MPH)
<i>Truck + Trailer– Long Haul over 50 Miles</i>	<i>Hourly Rate + Fuel Reimbursement with Receipts</i>	

Fuel rate shall be determined by the local fuel rate of the Shall Station located in Crowley Lake California.

Equipment Use Reimbursement Agreement

The Equipment Reimbursement Agreement (Agreement) is made effective as of July 1, 2022, until June 30 2023, between the Hilton Creek Community Services District (HCCSD), 3222 Crowley Lake Drive, Crowley Lake, California 93546 and Billy's Snow Removal (BSR), 17 Sierra Springs Drive, Crowley Lake, California 93546, and states the agreement of the parties as follows:

Equipment Subject to Use Reimbursement

Equipment Subject to the Agreement are listed on the attached Exhibit "A."

Payment Terms

Availability Fees

The District will provide BSR an availability and equipment standby fee of \$15,000 from the time of contract execution through June 30 2022. This payment will occur in two parts consisting of

1. First payment due 15 days after contract execution
2. Second payment due on January 12, 2023

The District will also provide BSR an \$10,000 fee for 60 guaranteed hours of equipment operation from the contract execution date through June 30, 2023. This payment will occur in two parts consisting of

1. First payment due 15 days after contract execution
2. Second payment due on January 12, 2023

If BSR is unable to supply 60 hours of equipment operation due to mechanical failure not caused by The District, The District will be reimbursed for the remaining hours on the equipment that was needed at a time of failure at a rate of \$166.67 per hour

Any equipment operation exceeding 60 hours will be billed at the rates listed in Exhibit "A".

Equipment Operator

William Czeschin and any District Employee, including Per Diem Employees of The District are authorized users of the equipment referenced in Exhibit "A" while working on HCCSD business.

Fuel Surcharge

BSR is responsible for diesel costs for all rented equipment. If diesel prices at the Crowley Lake General Store Gas Station exceed \$8.00 per gallon on the day of equipment use, Hilton Creek Community Services district will provide a fuel reimbursement at a rate of +5% the base hourly rental rate. This fuel reimbursement is applicable at any amount of hours, including within the 60 hours guaranteed by the availability fee.

If Diesel costs at the Crowley Lake General Store Gas Station fall below \$5.50 per gallon two scenarios apply:

1. If within the 60 guaranteed hours covered by the availability fee a -5% hourly cost will be applied in the form of additional guaranteed "Hours" based on the rate of \$166.67 per hour.
2. If rental hours exceed the 60 hours guaranteed by the availability fee, a -5% hourly cost decrease will be applied to the base hourly rental rate of the equipment being used.

Care and Operation of Equipment

BSR shall provide the equipment referenced in Exhibit "A" in compliance with all laws, ordinances, and regulations relating to the possession, use, or maintenance of the equipment, including registration, licensing requirements, and liability insurance. HCCSD shall maintain liability insurance only to the extent of damage caused by HCCSD actions or use and not by equipment failure.

Maintenance and Repair

BSR shall maintain, at BSR cost, the equipment in good repair and operating condition. Such costs shall include maintenance, labor, material, parts, and similar items.

Ownership and Status of Equipment

The equipment is the personal property of BSR.

Equipment Availability

Equipment shall be made available to HCCSD before any other entity on a priority basis.

Risk of Loss or Damage

BSR assumes all risks of loss or damage to the equipment.

Liability and Indemnity

Subject to the provisions of and as required by Government Code sections 825, 995.2, and all other statutory/case law conditions precedent to provision of defense and/or indemnification, the District shall indemnify and hold BSR harmless for any acts or decisions made in the course and scope of employment. BSR shall indemnify and hold HCCSD harmless from and against all liability for equipment failure due to maintenance negligence and any other work not directly related to HCCSD business.

Casualty Insurance

BSR shall insure the equipment and provide liability insurance in an amount of at least one million dollars. BSR shall provide a certificate of insurance to HCCSD.

Notice

All notices required or permitted under this Agreement shall be deemed delivered when delivered in person or by mail, postage prepaid, addressed to the following:

Hilton Creek Community Services District
3222 Crowley Lake Drive
Crowley Lake, California 93546

Billy's Snow Removal
17 Sierra Springs Drive
Crowley Lake, California 93546

Assignment

HCCSD shall not assign any interest in the equipment listed on Exhibit "A" to be used by anyone other than Billy Czeschin without BSR's prior written consent.

Entire Agreement and Modification

This Agreement constitutes the entire agreement between HCCSD and BSR. No modification or amendment of this Agreement shall be effective unless in writing and signed by both parties. The Agreement replaces any and all prior agreements between the parties.

Governing Law and Venue

This agreement shall be construed in accordance with the laws of the State of California. Subject to the arbitration provision below, to the extent that any Party brings an action to enforce the terms of this Agreement, such action shall be filed and prosecuted in the Superior Court for the County of Mono or the United States District Court for the Eastern District of California, to the extent of that Court's jurisdiction.

Severability

If any portion of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision, it will become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

Waiver

The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

///

EXHIBIT A


EQUIPMENT RENTALS

July 1, 2022

<i>EQUIPMENT</i>	<i>HOURLY RATE</i>
WINTER SNOW REMOVAL	
<i>621 Loader + Blower</i>	\$390.00
<i>621 Loader</i>	\$165.00
<i>Skid Steer + Blower</i>	\$225.00
<i>Skid Steer</i>	\$100.00
<i>Cinder + Truck</i>	\$120.00
NON-SNOW REMOVAL	
<i>Backhoe</i>	\$130.00
<i>621 Loader</i>	\$165.00
<i>Skid Steer</i>	\$100.00
<i>Truck + Trailer</i>	\$120.00

Dispute Resolution

The parties will attempt to resolve any dispute arising out of or relating to this Agreement through friendly negotiations amongst the parties. If the matter is not resolved by negotiation, then the dispute will be resolved through binding arbitration conducted in accordance with the rules of the American Arbitration Association in effect at the time the request for arbitration is made. The Parties understand that they are giving up their constitutional right to a trial by jury or to have the matter heard by a court.



William Czeschin
Owner Operator
Billy's Snow Removal

9/13/22

Date



Steve Shipley
Board of Directors, Chair
Hilton Creek Community Services District

9/13/22

Date



Attest: Lorinda Beatty
Board Secretary
Hilton Creek Community Services District

9/13/2022

Date

Inyo Mono Advocates for Community Action, Inc.

625 Old Mammoth Rd.

Mammoth Lakes, CA 93546

This provider offers residential water and wastewater bill assistance to low-income Californians in your area.

Contact Info

Phone: (760) 873-8557

Monday through Friday: 9:00 a.m. to 12:00 p.m., 12:30 p.m. to 4:00 p.m.

Website: <https://www.imaca.net/>
