

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, APRIL 9, 2024
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD
CROWLEY LAKE, CALIFORNIA**

AGENDA

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

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

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

- 4. 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 – March, 2024
 3. District Fund Transfers – March, 2024
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. Approval of Minutes
 1. Minutes of the Regular Board Meeting of March 12, 2024

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

- 6. SECRETARY /ADMINISTRATIVE UPDATE**

- 7. NEW BUSINESS**
 - A. Approve Fiscal Year 2022/2023 Audit

- 8. **OLD BUSINESS**
 - A. Fiscal Year 2024/2025 Budget
 - B. Vehicle Replacement Program

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

- 10. **BOARD MEMBER COMMENTS/REPORTS**

- 11. **ANNOUNCEMENTS**
 - A. Regular Board Meeting: May 14, 2024 at 5 p.m.
Crowley Lake Community Center

- 12. **CLOSED SESSION**
 - A. Personnel Matter – Wastewater Operator II (Government Code §54957)

- 13. **ADJOURNMENT**

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

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 March 13 through April 9, 2024

Type	Date	Num	Name	Memo	Amount
Mar 13 - 16, 24					
Mar 13 - 16, 24					
Week of Mar 17, 24					
Bill Pmt -...	03/21/2024		Intuit	AUTOPAYMENT TRANSACTION FEE...	-366.00
Week of Mar 17, 24					-366.00
Week of Mar 24, 24					
Week of Mar 24, 24					
Week of Mar 31, 24					
Paycheck	03/31/2024	DD13...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	PRESTON, DEVIN M	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	Kirwan, Dena	Direct Deposit	0.00
Paycheck	03/31/2024	DD13...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Liability C...	03/31/2024		QuickBooks Payroll Service	Created by Payroll Service on 03/30/2024	-18,027.15
Paycheck	03/31/2024	8529	Hatter, Jason T	Standby Premium Pay - April 2024	-912.50
Liability C...	03/31/2024	8529	PERS Retirement	EE Cont March 2024	-405.62
Liability C...	03/31/2024	8530	PERS 457 Contributions	457 EE Contributions	-183.33
Bill Pmt -...	03/31/2024		PERS Retirement	March PAYROLL EMPLOYER	-590.85
Bill Pmt -...	04/01/2024		PERS Health Insurance	2024 April	-2,705.24
Liability C...	04/01/2024	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1586906890	-93.56
Liability C...	04/01/2024	E-pay	EFTPS	94-2834850 QB Tracking # -1586694890	-4,458.36
Liability C...	04/01/2024	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1586558890	-1,293.31
Liability C...	04/01/2024	E-pay	United States Treasury	94-2834850 QB Tracking # -1586416890	-115.25
Bill Pmt -...	04/01/2024		AT&T	District Phones March 2024	-220.03
Bill Pmt -...	04/03/2024		MAMMOTH DISPOSAL	03-01/2024 TO 03/31/2024	-218.04
Bill Pmt -...	04/05/2024		Bank of America	ACH Processing Fee	-15.00
Bill Pmt -...	04/05/2024		UMPQUA BANK	MARCH 2024 - PAID ONLINE	-2,902.84
Bill Pmt -...	04/05/2024	8530	APG - Neuros Inc.	BLOWER 40% - Release for production ...	-21,872.00
Bill Pmt -...	04/05/2024	8531	BABCOCK LABORATORIES, I...	ACCOUNT 4807	-110.26
Bill Pmt -...	04/05/2024	8532	BILLY CZESCHIN	JUNIPER DRIVE HEAVY EQUIPMENT ...	-550.00
Bill Pmt -...	04/05/2024	8533	Los Angeles County	VOID: A152WDPO1-P2Z	0.00
Bill Pmt -...	04/05/2024	8534	MOUNTAIN MEADOWS MUTU...	WATER - PUMP STATION - April May ...	-300.00
Bill Pmt -...	04/05/2024	8535	ROBERT W. JOHNSON, CPA	Audit - June 30, 2023	-9,150.00
Bill Pmt -...	04/05/2024	8536	W D Czeschin	Medical Reimbursement	-342.46
Week of Mar 31, 24					-64,465.80
Apr 7 - 9, 24					
Apr 7 - 9, 24					
TOTAL					-64,831.80

Hilton Creek Community Services District					
Sewer Funds Account Balances					
As Of					
March 31, 2024					
	Previous				3/31/2024
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America *	44,278.40	50,697.83	(36,976.27)	-	57,999.96
Sewer Fund Use Fees & Expenses		48,008.67	(34,327.36)		
Cancelled / Return/ Fin. Chg Other					
County Inv. Pool Transfer		-			
LAIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees					
County Loan Transfer					
Availability Fees		-			
Juniper Deposits/Expenses		2,689.16	(2,648.91)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	139,284.70	1.18	-	-	139,285.88
Connection & Availability Fees					
Transfers					
Interest		1.18			
LAIF	5,200.43	-	-	-	5,200.43
Checking Transfers					No Change
Interest					
Other					
Other					
County Investment Pool	535,706.23	-	-	-	535,706.23
Checking Transfers					No Change
LAIF Transfers					
Interest					
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	724,469.76	50,699.01	(36,976.27)	-	738,192.50

** Balance Owed to Juniper Fund (5,372.22)
Total with Juniper Drive Oweing 732,820.28

COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	35,092.80	125,000.00	-	-	160,092.80
Emergency Reserves Holdings	17,546.40	25,000.00			Net Prop Tax 2023-2024
Capital Reserves Holdings	17,546.40	25,000.00			
Operation Reserves Holdings		25,000.00			
PERS UAL Holdings		25,000.00			
Personnel Leave Liability Holdings		25,000.00			

Juniper Drive Special Zone of Benefit Funds

**As Of
March 31, 2024**

	Previous	Credits	Debits	Adjustments	3/31/2024 Balance
Bank of America	118,283.66	7,234.98	(114.00)	-	125,404.64
Juniper Drive Fees Collected		7,234.98			
Juniper Drive Expenses			(114.00)		
LAIF	4,859.12	-	-	-	4,859.12
Interest					No Change
Other					
County Investment Pool	323,913.21	-	-	-	323,913.21
Checking Transfers					No Change
Interest					
Other					
Total**	447,055.99	7,234.98	(114.00)	-	454,176.97

** Balance Owed to Juniper Fund 5,372.22

Total with Balance Owed to Sewer Fund 459,549.19

Juniper Drive Wash					
Fwd	JD Fees Coll	JD Checks	*Adjust	SF Paid	SF Owes JD
	5,354.14	2,689.16	(2,648.91)	(22.17)	5,372.22

Funds collected / paid in Sewer Fund

*Prior month adjustments

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of March 31, 2024

04/07/24

Accrual Basis

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	57,999.96
12000 · 3 B of America-Capital Reserve	139,285.88
13000 · 4 Mono Co Treasury Inv. Pool	535,706.23
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	243.07
Total 14000 · 5 LAIF	5,200.43
Total Checking/Savings	738,192.50
Accounts Receivable	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	2,394.96
10101 · SEWER USE FEES - Other	69,924.12
Total 10101 · SEWER USE FEES	72,319.08
10102 · AVAILABILITY FEES	1,995.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOUNTS	-30.00
10100 · Accounts receivable - Other	-495.54
Total 10100 · Accounts receivable	73,576.94
10103 · SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	73,466.32
Other Current Assets	
10202 · Allowance for uncollectibles	-254.45
1499 · Undeposited Funds	-221.24
Total Other Current Assets	-475.69
Total Current Assets	811,183.13
Fixed Assets	
10300 · Property, Plant & Equipment	
10301 · Equipment	3,104,881.53
10302 · Facilities Improvements	78,028.37
10303 · Other Equipment	21,391.22
10304 · Vehicles	16,500.00
10300 · Property, Plant & Equipment - Other	53,625.00
Total 10300 · Property, Plant & Equipment	3,274,426.12
Total Fixed Assets	3,274,426.12
Other Assets	
10305 · Accumulated depreciation	-2,903,382.35
Total Other Assets	-2,903,382.35
TOTAL ASSETS	1,182,226.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	21,782.00
Total Accounts Payable	21,782.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of March 31, 2024

04/07/24

Accrual Basis

	<u>Mar 31, 24</u>
Other Current Liabilities	
10400 · Accounts payable	2,877.10
17000 · Juniper Dr SZB Clearing Acct	5,372.22
2100 · Payroll Liabilities	2,736.37
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	<u>11,141.74</u>
Total Current Liabilities	32,923.74
Long Term Liabilities	
10502 · PENSION LIABILITIES	
10503 · Def inflows of resources-actuar	49,993.00
10504 · Def outflows of resources-actua	-100,283.00
10506 · Net Pension Liability	310,167.00
Total 10502 · PENSION LIABILITIES	<u>259,877.00</u>
2500 · Loan - LA County	91,806.00
Total Long Term Liabilities	<u>351,683.00</u>
Total Liabilities	384,606.74
Equity	
1110 · Retained Earnings	633,636.00
1112 · Capital Improvement Reserve	152,054.71
Net Income	11,929.45
Total Equity	<u>797,620.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,182,226.90</u></u>

HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report March 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	03/01/2024	8525	Hatter, Jason T	Premium Sta...	10000 · 1 Bank o...	162	-SPLIT-		912.50
Bill Pmt -Check	03/01/2024		PERS Health Insura...	2024 MARCH	10000 · 1 Bank o...		20000 · *Accou...		2,705.24
Bill Pmt -Check	03/01/2024		AT&T	District Phone...	10000 · 1 Bank o...		20000 · *Accou...		221.51
Bill Pmt -Check	03/02/2024		MAMMOTH DISPO...	MARCH 2024	10000 · 1 Bank o...		20000 · *Accou...		218.04
Paycheck	03/04/2024	DD1388	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	03/04/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		2,077.67
Deposit	03/04/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,210.85	
Deposit	03/04/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	110.00	
Deposit	03/04/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	500.00	
Deposit	03/05/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	03/05/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	03/05/2024			CSA1 REIMB...	10000 · 1 Bank o...		6550D · State...	143.44	
Bill Pmt -Check	03/07/2024		Bank of America	ACH Processi...	10000 · 1 Bank o...		20000 · *Accou...		15.00
Bill Pmt -Check	03/07/2024		SCE Plant	02/01 to 03/0...	10000 · 1 Bank o...		20000 · *Accou...		2,325.97
Bill Pmt -Check	03/07/2024		SCE Pump Station	02/01 to 03/0...	10000 · 1 Bank o...		20000 · *Accou...		889.90
Bill Pmt -Check	03/07/2024	8528	BILLY CZESCHIN	FEBRUARY 2...	10000 · 1 Bank o...		20000 · *Accou...		581.25
Bill Pmt -Check	03/11/2024	8526	BABCOCK LABOR...	ACCOUNT 48...	10000 · 1 Bank o...		20000 · *Accou...		706.00
Bill Pmt -Check	03/11/2024	8527	STATE WATER RE...	WASTEWAT...	10000 · 1 Bank o...		20000 · *Accou...		170.00
Bill Pmt -Check	03/11/2024		MCWD	Lab Testing I...	10000 · 1 Bank o...		20000 · *Accou...		90.00
Bill Pmt -Check	03/11/2024		UMPQUA BANK	FEBRUARY ...	10000 · 1 Bank o...		20000 · *Accou...		3,482.58
Deposit	03/11/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	292.60	
Deposit	03/11/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	1,166.53	
Deposit	03/11/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	393.68	
Liability Check	03/12/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		74.66
Liability Check	03/12/2024	E-pay	EFTPS	94-2834850 Q...	10000 · 1 Bank o...		-SPLIT-		1,306.34
Liability Check	03/12/2024	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	10000 · 1 Bank o...		-SPLIT-		714.16
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	23,345.38	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,998.70	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	220.00	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	73.15	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	03/19/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	292.60	
Deposit	03/20/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	549.52	
Bill Pmt -Check	03/21/2024		Intuit	AUTOPAYME...	10000 · 1 Bank o...		20000 · *Accou...		366.00
Deposit	03/22/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/24/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/25/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/25/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/25/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	221.24	
Deposit	03/25/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	149.30	
Deposit	03/26/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		17000 · Junipe...	98.42	
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	55.31	
Deposit	03/26/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	1,521.44	
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	877.70	
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	3,017.96	

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

March 2024

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	03/26/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	6,437.20	
Deposit	03/27/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/27/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/27/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/27/2024			Deposit	10000 · 1 Bank o...		1499 · Undepo...	146.30	
Deposit	03/27/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	406.90	
Deposit	03/27/2024		JUNIPER DRIVE FE...	Deposit	10000 · 1 Bank o...		-SPLIT-	675.62	
Deposit	03/28/2024			Deposit	10000 · 1 Bank o...		-SPLIT-	2,854.62	
Paycheck	03/31/2024	DD1389	ADAMSON, CYNTH...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1390	BEATTY, LORINDA A	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1391	CONNOLLY, ISABE...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1393	CZESCHIN, WINDS...	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1396	PRESTON, DEVIN M	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1397	SHIPLEY, STEVE H	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1394	HAFNER, KEITH	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1395	Kirwan, Dena	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Paycheck	03/31/2024	DD1392	CZESCHIN, WILLIAM	Direct Deposit	10000 · 1 Bank o...	162	-SPLIT-	0.00	
Liability Check	03/31/2024		QuickBooks Payroll ...	Created by P...	10000 · 1 Bank o...		2110 · Direct D...		18,027.15
Paycheck	03/31/2024	8529	Hatter, Jason T	Standby Prem...	10000 · 1 Bank o...	162	-SPLIT-		912.50
Liability Check	03/31/2024	8529	PERS Retirement	EE Cont Marc...	10000 · 1 Bank o...		2103 · B Retire...		405.62
Liability Check	03/31/2024	8530	PERS 457 Contributi...	457 EE Contri...	10000 · 1 Bank o...		2101 · 457 Em...		183.33
Bill Pmt -Check	03/31/2024		PERS Retirement	March PAYR...	10000 · 1 Bank o...		20000 · *Accou...		590.85
TOTAL								50,697.83	36,976.27

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

March 2024

Type	Date	Name	Memo	Class	Debit	Credit
Bill	03/01/2024	PERS Health Insura...	10% Health Ins	164	238.62	
Bill	03/01/2024	PERS Health Insura...	10% Health Ins	164	31.91	
Bill	03/01/2024	AT&T	10%	164	22.16	
Bill	03/07/2024	BILLY CZESCHIN	FEBRUARY 2...	164	431.25	
Bill	03/11/2024	UMPQUA BANK	10% OFFICE	164	140.98	
Bill	03/11/2024	UMPQUA BANK	10% FUEL	164	38.98	
Deposit	03/11/2024	JUNIPER DRIVE FE...	J6013002 RO...	164		196.84
Deposit	03/11/2024	JUNIPER DRIVE FE...	J6013002-001...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6017026 LK...	164		85.10
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6017027 LK...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6017004 JO...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6017005 JO...	164		85.10
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6012001 RO...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6019007 HA...	164		196.84
Deposit	03/26/2024	JUNIPER DRIVE FE...	J6013006 HA...	164		196.84
Deposit	03/27/2024	JUNIPER DRIVE FE...	J6016005 SO...	164		196.84
Deposit	03/27/2024	JUNIPER DRIVE FE...	J6017015 FIO...	164		196.84
Deposit	03/27/2024	JUNIPER DRIVE FE...	J602003 FOS...	164		196.84
Deposit	03/27/2024	JUNIPER DRIVE FE...	J602006 FOS...	164		85.10
Bill	03/31/2024	PERS Retirement	10%	164	59.09	
General Journal	03/31/2024		10% GROSS ...	164	579.45	
General Journal	03/31/2024		10% GROSS ...	164	115.96	
General Journal	03/31/2024		10% GROSS ...	164	616.95	
General Journal	03/31/2024		10% GROSS ...	162	18.33	
General Journal	03/31/2024		10% GROSS ...	164	336.90	
General Journal	03/31/2024		10% GROSS ...	164	18.33	
TOTAL					2,648.91	2,689.16

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

04/07/24

Balance Sheet

Accrual Basis

As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	125,404.64
102 - LAIF	4,859.12
Mono County Treasury Inv. Pool	323,913.21
Total Checking/Savings	<u>454,176.97</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	801.59
122 - MAINTENANCE FEES	10,016.12
Total 120 - ACCOUNTS RECEIVABLE	<u>10,817.71</u>
Total Accounts Receivable	10,817.71
Other Current Assets	
JDSZB Wash Account	5,372.22
Total Other Current Assets	<u>5,372.22</u>
Total Current Assets	<u>470,366.90</u>
TOTAL ASSETS	<u>470,366.90</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202 - ACCOUNTS PAYABLE	108.00
Total Accounts Payable	<u>108.00</u>
Total Current Liabilities	<u>108.00</u>
Total Liabilities	108.00
Equity	
32000 · 304 - Retained Earnings	435,650.34
Net Income	34,608.56
Total Equity	<u>470,258.90</u>
TOTAL LIABILITIES & EQUITY	<u>470,366.90</u>

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04/07/24

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
March 2024

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Mar 24							
Deposit	03/19/2024	Deposit	101 - Checking - B o...	X	-SPLIT-	6,362.52	
Check	03/21/2024	Auto Payment...	101 - Checking - B o...	X	64900 · 507 - ...		114.00
Deposit	03/26/2024	Deposit	101 - Checking - B o...	X	-SPLIT-	872.46	
Mar 24						7,234.98	114.00

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04/07/24

Accrual Basis

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

March 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Mar 24									
General Journal	03/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		238.62
General Journal	03/01/2024	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		31.91
General Journal	03/01/2024	LB FY...		ATT	JDSZB Wash Account		68100 · 515 - T...		22.16
General Journal	03/07/2024	LB FY...		SNOW REM...	JDSZB Wash Account		512 - SNOW R...		431.25
Deposit	03/11/2024			Deposit	JDSZB Wash Account		-SPLIT-	393.68	
General Journal	03/11/2024	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		38.98
General Journal	03/11/2024	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		140.98
Deposit	03/26/2024			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
Deposit	03/28/2024			Deposit	JDSZB Wash Account		-SPLIT-	675.62	
Deposit	03/31/2024			Deposit	JDSZB Wash Account		-SPLIT-	1,521.44	
General Journal	03/31/2024	LB FY...		10% Retireme...	JDSZB Wash Account		-SPLIT-		59.09
General Journal	03/31/2024	LB FY...		10% Retireme...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	03/31/2024	LB FY...		10% Gross L...	JDSZB Wash Account		-SPLIT-		336.90
General Journal	03/31/2024	LB FY...		10% ADD CO...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	03/31/2024	LB FY...		10% GROSS ...	JDSZB Wash Account		-SPLIT-		579.45
General Journal	03/31/2024	LB FY...		10% ADD RE...	JDSZB Wash Account		JDSZB Wash ...		115.96
General Journal	03/31/2024	LB FY...		100% JUNIP...	JDSZB Wash Account		JDSZB Wash ...		616.95
General Journal	03/31/2024	LB FY...		10% Addition...	JDSZB Wash Account		JDSZB Wash ...		18.33
								2,689.16	2,648.91
Mar 24									

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2024

04/08/24

Accrual Basis

	Mar 24
Ordinary Income/Expense	
Income	
4015 · Fees	
4010 · Use Fees	69,988.80
Total 4015 · Fees	69,988.80
Total Income	69,988.80
Gross Profit	69,988.80
Expense	
6003 · Depreciation Expense	4,200.00
6100 · Employee Benefits	
6101 · Health Insurance	
6103 · Health Insurance - OIT	2,147.52
6104 · D Health Insurance - Retired	287.19
Total 6101 · Health Insurance	2,434.71
6106 · Retirement	
6109 · Retirement ER Cont - OIT	531.76
Total 6106 · Retirement	531.76
6117 · Add Compensation - Director	916.65
6119 · Add Compensation OIT	165.00
6120 · Add Compensation - Secretary	165.00
6121 · A Medical Reimb - Board	0.00
6122 · A Medical Reimb - Employee	0.00
Total 6100 · Employee Benefits	4,213.12
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	900.00
6203 · Gross Payroll OIT/Maint Tech	
6204 · Additional Duties - OIT	1,156.57
6205 · Overtime 1.5 OIT Tech	348.44
6206 · Weekly Standby Stipend - OIT	418.75
6203 · Gross Payroll OIT/Maint Tech - Other	5,215.08
Total 6203 · Gross Payroll OIT/Maint Tech	7,138.84
6207 · Gross Payroll - Chief Plant Op	
6208 · Weekly Standby Stipend - CPO	103.91
6207 · Gross Payroll - Chief Plant Op - Other	10,193.75
Total 6207 · Gross Payroll - Chief Plant Op	10,297.66
6211 · Gross Payroll - Per Diem	2,000.00
6212 · Gross Payroll-Secretary	3,032.13
6213 · Per Diem - Project Assistant	457.56
6215 · Payroll Taxes	1,621.69
6200 · Payroll Expenses - Other	0.00
Total 6200 · Payroll Expenses	25,447.88
6500 · Operations Administration	
6307 · Licenses and Permits	170.00
6557 · Telephone	
6557B · Telephone - Cell	199.35
6557C · Telephone - Fire Alarm	42.87
Total 6557 · Telephone	242.22
Total 6500 · Operations Administration	412.22

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2024

04/08/24

Accrual Basis

	<u>Mar 24</u>
6506 · Travel - Non Litigation	
6306 · Travel	276.20
Total 6506 · Travel - Non Litigation	276.20
6550 · Office Expenses	
6550A · Bank Service Charges	381.00
6550C · Website / Advert./ Pub Notice	210.60
6550D · Statement Production - AR	-143.44
6550E · Postage/Shipping - Lab Testing	208.41
6550G · Office Communication- Not Phone	36.00
6550H · Office Equip/ Furn & Maint.	1,022.18
Total 6550 · Office Expenses	1,714.75
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	350.82
Total 6601 · A Automobile Expense	350.82
6603 · Lab Testing	796.00
6604 · Plant - General / Misc	1,416.45
6611 · U Utilities	
6611 B · SCE - Plant	2,325.97
6611 C · SCE - Pump Station	889.90
Total 6611 · U Utilities	3,215.87
Total 6600 · Repairs & Maintenance	5,779.14
6615 · Equipment Rental	
6615 A · Equipment Use - Plant Projects	150.00
Total 6615 · Equipment Rental	150.00
Total Expense	42,193.31
Net Ordinary Income	27,795.49
Other Income/Expense	
Other Income	
7031 · Interest Income	1.18
Total Other Income	1.18
Net Other Income	1.18
Net Income	27,796.67

HILTON CREEK COMMUNITY SERVICES District
Budget to Actual
March 31, 2024

REVENUE	Proposed SEWER Budget	February		Year To Date	Over (Under)	% used of Budget	Goal 0.7500	Over
		0.6667	0.7500					
General Operating Revenue:								
Property Taxes <u>Transferred</u> to Operations	231,000.00	20,000.00		126,000.00	(105,000.00)	55%	-20%	
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees	446,900.00	13,643.33	48,008.67	283,150.51	(163,749.49)	63%	-12%	
Sewer Capital Improvement Revenue: Moved								
Investment Revenue								
Interest on Investments	0.00			46.01	46.01			
Transfer From Reserves	0.00			-	(0.00)			
Transfer From Other Funds	0.00			-	(0.00)			
Other Revenue	0.00			453.91	453.91			
Late Charges	0.00			313.46	313.46			
<hr/>								
TOTAL REVENUES	677,900.00	33,643.33	48,008.67	409,963.89	(268,703.48)	1.18	(0.32)	-
<hr/>								
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee				80.00	80.00			
Trasfer out to Emergency Reserves				-				
Transfer out to Capital Improvement Projects				-				
Mono County Admin Fee (Book Entry)	4,500.00			-	(4,500.00)	0%	-75%	
***Depreciation Expense (Book Entry Only)	90,000.00	7,500.00	4,200.00	64,200.00	(25,800.00)	71%	-4%	
SUBTOTAL	94,500.00	7,500.00	4,200.00	64,280.00	(30,220.00)	0.71	(0.79)	-

	Proposed SEWER Budget	February	March	Year To Date	Over	% used	Goal
Estimated EMPLOYEE BENEFITS							
Medical Reimbursement - Director (5)	11,696.00	690.61		3,065.08	(8,630.92)	26%	-49%
Medical Reimbursement - GM	1,800.00			-	(1,800.00)	0%	-75%
Medical Reimbursement - OIT	4,496.00			-			
Medical Reimbursement - Secretary	3,200.00			1,705.18			
Health Insurance (1) General Manager	25,000.00				(25,000.00)	0%	-75%
Health Insurance (1) Base Rate OIT	25,000.00	2,147.52	2,147.52	18,071.46	(6,928.54)	72%	-3%
Health Insurance - Retired (2)	3,300.00	287.19	287.19	2,517.15	(782.85)	76%	1%
Retirement Benefits - Employer Contributions GM	9,233.35			-	(9,233.35)	0%	-75%
Retirement Benefits - Employer Contributions OIT (10.1%)	6,100.00	506.56	531.76	4,584.24	(1,515.76)	75%	0% OVER
*** Retirement Benefits - Employee Contributions GM	7,000.00			-			
*** Retirement Benefits - Employee Contributions OIT	4,700.00			2,703.40			
***457 - Employee Contributions	0.00			330.03	330.03		
457 Employer Contributions GM	1,980.00			-	(1,980.00)	0%	-75%
457 Employer Contributions OIT	1,980.00	165.00	165.00	495.00	(1,485.00)	25%	-50%
Add Compensation - Directors	9,900.00	825.00	916.65	7,568.45	(2,331.55)	76%	1%
Add Compensation - Secretary	1,980.00	165.00	165.00	1,485.03	(494.97)	75%	0% OVER
SUBTOTAL	117,365.35	4,786.88	4,213.12	42,525.02	(59,852.91)	36%	-39% -
PAYROLL							
Salaries & Employee Benefits:					-		
Director's Gross Salary							
+ \$3,000 Special Meetings if they occur	8,100.00	270.00	900.00	5,440.00	(2,660.00)	67%	-8%
General Manager Salary	91,419.30			-	(91,419.30)	0%	-75%
OIT	61,000.00	4,860.16	5,215.08	44,993.42	(16,006.58)	74%	-1%
OIT Overtime	10,000.00	317.38	348.44	7,843.40	(2,156.60)	78%	3%
OIT Additional Duties Pay	13,500.00	1,374.18	1,156.57	11,635.35	(1,864.65)	86%	11%
OIT Operations Stand by Time	7,000.00	393.75	418.75	3,675.00	(3,325.00)	53%	-23%
Chief Plant Operator - Part Time	55,000.00		10,193.75	54,850.00	(150.00)	100%	25% OVER
CPO Operations Stand by Time	7,000.00		103.91	335.16			
Perdiem	25,000.00		2,000.00	16,507.50	(8,492.50)	66%	-9%
Secretarial Gross Salary Part Time	36,000.00	3,032.13	3,032.13	29,070.83	(6,929.17)	81%	6% OVER
Per Diem - Project Assistant			457.56				
Payroll Taxes	26,000.00	593.12	1,621.69	11,307.32	(14,692.68)	43%	-32%
SUBTOTAL	340,019.30	10,840.72	25,447.88	185,657.98	(147,696.48)	6.48	(1.02) -

	Proposed SEWER Budget	February	March	Year To Date	Over	% used	Goal
OPERATIONS							
Liability Insurance	9,000.00			8,396.08	(603.92)	93%	18%
Worker's Comp Insurance	8,100.00			6,099.14	(2,000.86)	75%	0%
Accounting	10,800.00	450.00		1,350.00	(9,450.00)	13%	-63%
Legal Fees	5,000.00			551.45			
Rate Study Avail Fees & Connection Fees	36,000.00			-			
Dues & Subscriptions	2,610.00			3,117.38	507.38	119%	44% OVER
Travel -Non Litigation	900.00		276.20	1,840.04	940.04	204%	129% OVER
License and Fees	30,000.00		170.00	30,777.37	777.37	103%	28% OVER
Educational Expenses	8,100.00			1,144.84	(6,955.16)	14%	-61%
Telephone	3,240.00	42.74	242.22	1,836.89	(1,403.11)	57%	-18%
Office Expenses	9,000.00	1,008.36	1,714.75	8,929.37	(70.63)	99%	24% OVER
Rent/Property Lease	500.00			-			
Contingency Admin Operations	10,000.00	603.28		603.28	(9,396.72)	6%	-69%
SUBTOTAL	133,250.00	2,104.38	2,403.17	64,645.84	(27,655.61)	7.84	0.34 -
REPAIRS & MAINTENANCE							
Auto Expenses	4,500.00	227.76	350.82	2,841.51	(1,658.49)	63%	-12%
Contract Services	5,000.00			-	(5,000.00)	0%	-75%
Lab Testing	6,500.00	550.28	796.00	4,368.10	(2,131.90)	67%	-8%
Plant - General Repairs & Maintenance	15,000.00	486.15	1,416.45	5,953.24	(9,046.76)	40%	-35%
Tools & Equipment - Non Capital	20,000.00	417.86		7,036.88	(12,963.12)	35%	-40%
SCADA	15,000.00			-	(15,000.00)	0%	-75%
Plant - Pond Maintenance	5,350.00			-	(5,350.00)	0%	-75%
Plant - Sludge Removal	9,000.00	194.50		637.00	(8,363.00)	7%	-68%
Sewer Lines - Vactor & General Maintenance	25,000.00			37,346.34	12,346.34	149%	74% OVER
Supplies	900.00			562.50	(337.50)	63%	-13%
Water	1,200.00			900.00	(300.00)	75%	0%
SCE- Plant	30,000.00	2,103.84	2,325.97	18,058.89	(11,941.11)	60%	-15%
SCE - Pump Station	11,000.00	809.08	889.90	7,450.16	(3,549.84)	68%	-7%
Heavy Equipment & Snow Removal Plant	15,000.00		150.00	2,650.00	(12,350.00)	18%	-57%
Repairs & Maintenance Contingency	10,198.00	9,607.45		42,845.47	32,647.47	420%	345% OVER
SUBTOTAL	173,648.00	14,396.92	5,929.14	130,650.09	(42,997.91)	75%	0% OVER

	Proposed SEWER Budget	February	March	Year To Date	Over	% used	Goal
LONG TERM LIABILITY							
Debt - So Cal Ren - In Capital	16,600.00			-	(16,600.00)		
CalPERS Unfunded Liability	21,150.00			19,142.10			
Leave Payout (Vac & SL)	17,000.00			-			
SUBTOTAL	54,750.00	-	-	19,142.10	(16,600.00)		
SUBTOTAL ALL EXPENSES	913,532.65	39,628.90	42,193.31	506,901.03	(325,022.91)	55%	-20%
LESS ADJUSTMENTS							
***Non-Budget Items Expense	106,200.00	7,500.00	4,200.00	67,233.43	(38,966.57)	63%	-12%
**** Vacant GM Position	129,432.65	-	-	-	(129,432.65)	0%	-75%
TOTAL ADJUSTED EXPENSES	677,900.00	32,128.90	37,993.31	439,667.60	(238,232.40)	65%	-10%
Year to Date Available Revenue (Include. Prop. Tax Rec)				409,963.89			
Year to Date Expenses				439,667.60			
Net Available Revenue				(29,703.71)			

Budget to Actual Notes

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

Blower & Clarifier Expense Project	
Transfer Pending from Capital	
Pending Adjustments : Move to Vactoring (10,760 Deficit)	
Liab Ins.	600.00
WC Inc	2,000.00
Sludge	6,000.00
Repairs & Maint Cont	2,160.00
Total Adj to Vactor	10,760.00

SDRMA Budgt Report	
Total Adjusted Expenses	
Exclude	
Capital Expenditures (already excluded)	-
Reserves (Contingency)	20,198.00
Principal/interest Payments	16,600.00
long tem debt	
So Cal Ren	16,600.00
PERS Unfunded Liability	21,150.00
Leave Payout Liability	17,000.00
Total Exclusions	
Reportable Budget	

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

March 2024

04/08/24

Accrual Basis

	<u>Mar 24</u>
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	14,555.06
Total 400 - REVENUE	<u>14,555.06</u>
Total Income	<u>14,555.06</u>
Gross Profit	14,555.06
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	59.09
504-AA-457 Employer Contributio	0.00
504-B - Health Insurance	<u>270.53</u>
Total 504 - Employee Benefits	329.62
512 - SNOW REMOVAL	431.25
64900 · 507 - Office Expense	254.98
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	336.90
Additional Compensation	36.66
Gross Salary - OIT/Maint Tech	695.41
OIT OVERTIME	<u>616.95</u>
Total 66000 · 508 - Payroll Expenses	1,685.92
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	<u>38.98</u>
Total 67200 · 511 - Repairs and Maintenance	38.98
68100 · 515 - Telephone Expense	<u>22.16</u>
Total 500- OPERATING EXPENSES	<u>2,762.91</u>
Total Expense	<u>2,762.91</u>
Net Ordinary Income	<u>11,792.15</u>
Net Income	<u><u>11,792.15</u></u>

JUNIPER DRIVE
Budget to Actual
March 31, 2024

REVENUE	BUDGET	February Month 8	March Month 9	Year to Date	Over (Under) {+ or -}	% Rec	Goal % 0.75000
Road Maintenance Revenue:							
Maintenance Fees Collected	50,000.00	1,659.82	7,234.98	41,439.24	(8,560.76)	83%	8% OVER
Maintenance Fees Collected Through Sewer Fund	35,000.00	1,931.44	2,689.16	25,357.67	(9,642.33)	72%	-3%
Combined Maintenance Fees Collected	85,000.00	3,591.26	9,924.14	66,796.91	(18,203.09)	79%	4% OVER
Interest - LAIF	-			123.07	123.07		
Interest - County Investment Pool	-	2,446.02		7,312.56	7,312.56		
Transfer	-			11,250.00	11,250.00		
Late Fees	-			-	-		
TOTAL REVENUES	170,000.00	6,037.28	9,924.14	85,482.54	(17,720.55)	50%	50% OVER
EXPENSES							
ADMINISTRATION EXPENSES Used							
Administration Fee	-			-	-		
SUBTOTAL	-	-	-	-	-		
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,300.00	76.73		340.56	(959.44)	26%	-49%
Medical Reimbursement - Employee	851.00			189.47	(661.53)	22%	-53%
Health Insurance - Base	3,000.00	238.62	238.62	2,007.93	(992.07)	67%	-8%
Health Insurance - Retired	400.00	31.91	31.91	279.65	(120.35)	70%	-5%
Retirement Benefits - Employer Contributions	700.00	56.28	59.09	543.13	(156.87)	78%	3% OVER
457 Employer Contributions	220.00	18.33	18.33	164.98	(55.02)	75%	0%
Sec Additional Compensation	220.00	18.33	18.33	164.98	(55.02)	75%	0%
SUBTOTAL:	6,691.00	440.20	366.28	3,690.70	(3,000.30)	55%	-20%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	1,500.00	121.65		1,041.60	(458.40)	69%	-6%
Manager Gross Salary	0.00			-	(0.00)	0%	-75%
OIT Gross Salary + Add Duties Pay	8,500.00	657.04	695.41	5,961.92	(2,538.08)	70%	-5%
OIT Overtime (JD OT Only)	7,000.00	1,308.51	616.95	2,154.70			
Leave Buy Out	1,900.00			-			
Secretarial Gross Salary	4,000.00	336.90	336.90	3,250.44	(749.56)	81%	6% OVER
Per Diem - Project Assistant				-			
SUBTOTAL	22,900.00	2,424.10	1,649.26	12,408.66			
OPERATIONS							
Liability Insurance	1,000.00			932.90	(67.10)	93%	18% OVER
Worker's Comp Insurance	900.00			677.68	(222.32)	75%	0% OVER
PERS Unfunded Liability	2,350.00			2,093.10	(256.90)	89%	14% OVER
Accounting	1,200.00	50.00		150.00	(1,050.00)	13%	-63%
Legal				-			
Dues & Subscriptions	290.00			70.00	(220.00)	24%	-51%
Travel -Non Litigation	100.00			-	(100.00)	0%	-75%
License and Fees	0.00			-	(0.00)	0%	-75%
Office Expenses	2,000.00	85.48	254.98	1,270.60	(729.40)	64%	-11%
Educational Expenses	810.00			-	(810.00)	0%	-75%
Telephone	360.00		22.16	161.58	(198.42)	45%	-30%
Contingency	10,000.00			-	(10,000.00)	0%	-75%
SUBTOTAL	19,010.00	135.48	277.14	5,355.86	(13,654.14)	28%	-47%
REPAIRS & MAINTENANCE							
Auto Expenses	800.00	25.31	38.98	315.71	(484.29)	39%	-36%
Contract Services				-	-		
Snow Removal Contract	25,000.00			22,500.00	(2,500.00)	90%	15% OVER
Snow Removal Beyond Contract	20,000.00		431.25	431.25	(19,568.75)	2%	-73%
Supplies	0.00			62.50	62.50		
Repairs & Maintenance	50,000.00	454.60		454.60	(49,545.40)	1%	-74%
Transfer to Juniper Drive Investment Account	74,200.00			-	(74,200.00)	0%	-75%
SUBTOTAL:	170,000.00	479.91	470.23	23,764.06	(146,235.94)	14%	14% OVER
Debt Service:							
TOTAL EXPENSES	218,601.00	3,479.69	2,762.91	45,219.28	(162,890.38)	21%	21% OVER
Year to Date Available Revenue				85,482.54			
Year to Date Expenses				45,219.28			
Net Available Revenue				40,263.26			

HILTON CREEK COMMUNITY SERVICES DISTRICT

Capital Reserve Transaction Detail Report

July 2023 through March 2024

Type	Date	Memo	Account	Split	Debit	Credit
Transfer	07/05/2023	Connection F...	12000 · 3 B of Ameri...	10000 · 1 Bank...	7,343.00	
Deposit	07/31/2023	July 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.35	
Transfer	08/23/2023	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...	420.00	
Deposit	08/31/2023	August 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.35	
Deposit	09/29/2023	Deposit	12000 · 3 B of Ameri...	7031 · Interest ...	1.31	
Deposit	10/31/2023	October 2023	12000 · 3 B of Ameri...	7031 · Interest ...	1.36	
Deposit	11/30/2023	NOVEMBER ...	12000 · 3 B of Ameri...	7031 · Interest ...	1.31	
Deposit	12/29/2023	DECEMBER ...	12000 · 3 B of Ameri...	7031 · Interest ...	1.36	
Transfer	01/10/2024	Funds Transf...	12000 · 3 B of Ameri...	10000 · 1 Bank...		10,936.00
Deposit	01/31/2024	January 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.29	
Transfer	02/02/2024	DO CONTRO...	12000 · 3 B of Ameri...	10000 · 1 Bank...		736.00
Transfer	02/02/2024	DO CONTRO...	12000 · 3 B of Ameri...	10000 · 1 Bank...		8,871.45
Deposit	02/29/2024	February 2024	12000 · 3 B of Ameri...	7031 · Interest ...	1.11	
Deposit	03/31/2024	Interest	12000 · 3 B of Ameri...	7031 · Interest ...	1.18	
TOTAL					7,774.62	20,543.45

HILTON CREEK COMMUNITY SERVICES District
Capital Improvement Budget FY 2023 2024
Thursday, February 29, 2024

REVENUE	February	March	Year To Date	Budget Remaining	
	0.6667	0.7500			
General Capital Reserve Funds					
Balance FWD	67,593.06		0.00	67,593.06	
Sewer Connection Fees	14,686.00		0.00	14,686.00	
Availability Fees	1,050.00		767.00	283.00	
Sewer Connection Inspection Fees	100.00		0.00	100.00	
Investment Interest	12.00	1.11	1.18	10.27	
<i>Potential Reserves Allocation</i>	42,456.40		42,456.40	0.00	
<i>So Cal Ren Loan</i>	91,806.00			91,806.00	
<i>Transfer from Other Funds</i>	0.00		0.00	0.00	
TOTAL REVENUES	217,703.46	1.11	1.18	43,233.67	
EXPENSES					
Capital Improvement Projects - 5 Year Plan					
Clarifier 2 Parts (Paid in FY 2021/2022 Budget)				0.00	
Clarifier 2 - Labor & Heavy Equipment	20,000.00	0.00	0.00	13,344.90	
Clarifier 1 Parts	50,000.00		0.00	50,000.00	
Clarifier 1 Labor & Heavy Equipment	22,000.00		0.00	22,000.00	
Aeration Blowers = Oxygen ** / SCR Loan	91,806.00	736.00	0.00	12,728.60	
Drying Beds / Sludge Dewatering	150,000.00			150,000.00	
Emergency Generator - Plant	150,000.00			150,000.00	
Sewer Lines Camera	15,000.00		0.00	15,000.00	
District Vehicle	75,000.00		0.00	75,000.00	
Capital Purchases - Failed Equipment	0.00		0.00	0.00	
Capital Off Road Vehicle - Manhole Access	0.00		0.00	0.00	
<i>*Blower Controls - Not covered by So Cal Ren</i>		8,871.45		8,871.45	
SUBTOTAL	573,806.00	9,607.45	0.00	34,944.95	
DEFICIT	-356,102.54				
<i>*Pending TXF from General Fund</i>					
<i>Pending TXF Out for Payment</i>					
<i>Board Approved Adjustment</i>					
Funds TXF to General Fund for Payment					
	Balance Owing	February	March	Year to Date	Owed
So Cal Ren Funds Held in Capital Reserves	12,728.60	736.00		11,672.00	1,056.60
Blower Parts Not Covered by So Cal Ren		8,871.45			

		February	March	Year To Date	Budget Remaining
General Capital - No Funding from Other Sources					
Clarifier 2 - Labor & Heavy Equipment	13,344.90				
Clarifier 1 Parts	-				
Clarifier 1 Labor & Heavy Equipment	-				
Drying Beds / Sludge Dewatering	-				
Emergency Generator - Plant	-				
Sewer Lines Camera	-				
District Vehicle	-				
Capital Purchases - Failed Equipment	-				
Capital Off Road Vehicle - Manhole Access	-				
Total of all transfers to GF for payment	26,073.50	736.00	-	11,672.00	1,056.60

Labor Hours Per Capital Project

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Year to Date
Clarifier #2 Hours										
Billy	1.50			36.50	13.00	6.00				57.00
Keith	4.50	3.00	11.00	17.50		1.50				37.50
Jason	9.00		13.00	22.00		2.50				46.50
Other	187.50									187.50
Total Clarifier 2	202.50	3.00	24.00	76.00	13.00	10.00	-	-	-	328.50

Blower Hours										
Billy			1.00	1.00	1.00					3.00
Keith							3.50			3.50
Jason			2.00							2.00
Other										-
Total Blower	-	-	3.00	1.00	1.00	-	3.50	-	-	8.50

Hourly Rates Clarifier											
Billy	38.20	57.30	-	-	1,394.30	496.60	229.20	-	-	-	2,177.40
Keith	175.00	787.50	525.00	1,925.00	3,062.50	-	262.50	-	-	-	6,562.50
Jason	95.00	855.00	-	1,235.00	2,090.00	-	237.50	-	-	-	4,417.50
Other	187.50	-	-	-	-	-	-	-	-	-	187.50
Total Labor Costs - Clarifier 2	1,887.30	525.00	3,160.00	6,546.80	496.60	729.20	-	-	-	-	13,344.90

Hourly Rates Blower											
Billy	38.20	-	-	38.20	38.20	38.20	-	-	-	-	114.60
Keith	175.00	-	-	-	-	-	-	612.50	-	-	612.50
Jason	95.00	-	-	190.00	-	-	-	-	-	-	190.00
Other	-	-	-	-	-	-	-	-	-	-	-
Total Labor Costs - Blower	-	-	-	228.20	38.20	38.20	-	612.50	-	-	917.10

Part Costs										
Clarifier 2										
Blower										
			139.50					10,936.00	9,607.45	

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Year to Date
Total Clarifier 2 Costs	1,887.30	525.00	3,160.00	6,546.80	496.60	729.20	-	-	-	13,344.90
Total Blower Costs	-	-	367.70	38.20	38.20	-	11,548.50	9,607.45	-	21,600.05

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2023 2024
February 29, 2024

Mono County & LAIF REVENUE	February	March	Year To Date	Last Fiscal Year	Delta
	0.6667	0.7500			
Investment Pool Revenue					
Property Taxes Recorded in County Investment Pool					
Secure Property Tax			94,475.33	147,570.63	(53,095.30)
Unsecure Property Tax			9,582.27	9,330.14	252.13
Excess ERAF			35,606.29	40,124.36	(4,518.07)
Unitary			2,375.74	4,444.25	(2,068.51)
LAIF			-		-
Total Property Tax Received	-	-	142,039.63	201,469.38	(59,429.75)
Fund Interest - Sewer Fund	4,196.41		8,060.34	10,292.15	(2,231.81)
Fund Interest - Juniper Drive	2,446.02		4,967.31	7,485.19	(2,517.88)
Tax Fund Interest 100% Sewer Fund			-	9,330.14	(9,330.14)
Other Tax Fund Interest 100% Sewer Fund			-	425.76	(425.76)
LAIF Interest - Sewer Fund			97.73	86.36	11.37
LAIF Interest - Juniper Drive			91.33	80.64	10.69
Total Interest	6,642.43	-	13,216.71	27,700.24	(14,483.53)
Delinquent Accounts Payments			1,739.34	2,354.96	(615.62)
Miscellaneous			-	-	-
Total Miscellaneous	-	-	1,739.34	2,354.96	(615.62)
Total Investment Pool Revenue	6,642.43	-	156,995.68		
Investment Transferred					
Funds Transferred from Hilton Creek - Mono			-		-
Funds Transferred from Juniper Drive - Mono			-		-
Funds Transferred From Capital - Mono			-		-
Funds Transferred from Hilton Creek - LAIF			-		-
Funds Transferred from Juniper Drive - LAIF			-		-
Funds Transferred From Capital - LAIF			-		-
Total Investments Transferred	-	-	-	-	-
Transfers and Expenses					
Property Tax Admin Fee			-	3,212.00	(3,212.00)
Property Taxes Transferred to Operations	20,000.00		126,000.00	81,998.00	44,002.00
Property Taxes Transferred to Capital			-		-
Property Taxes Transferred to Juniper			-		-
Delinquent Account Payments TXF to Operations			-	2,354.96	(2,354.96)
Miscellaneous Adjustments			-	(248.87)	248.87
Total Outgoing	20,000.00	-	126,000.00	87,316.09	38,683.91
Net Investment Pool Revenue	(20,000.00)	-	(126,000.00)		
Funds Earmarked for Reserves, Capital and Operating			Running Tot		
Emergency Reserves			42,456.40	17,456.40	25,000.00
Capital Reserves			42,456.40	17,456.40	25,000.00
Operation Reserves			25,000.00		25,000.00
PERS UAL			25,000.00		25,000.00
Personnel Leave Liabilities			25,000.00		25,000.00
Total Earmarked Funds	-	-	159,912.80	34,912.80	125,000.00
Net Investment Funds	(20,000.00)	-	(285,912.80)	69,825.60	250,000.00

HCCSD Mono County Investment Pool

04/08/24

Balance Sheet

Accrual Basis

As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
000 Mono County Investment Pool	
100 Hilton Creek Funds Holdings	288,697.85
101 Emergency Reserves Holdings	42,546.40
102 Capital Reserves Holdings	42,546.40
103 Operation Reserves Holdings	25,000.00
104 PERS UAL Holdings	25,000.00
105 Personnel Leave Liability	25,000.00
200 Juniper Drive Funds Holding	323,913.21
000 Mono County Investment Pool - Other	86,915.58
Total 000 Mono County Investment Pool	<u>859,619.44</u>
Total Checking/Savings	<u>859,619.44</u>
Total Current Assets	<u>859,619.44</u>
TOTAL ASSETS	<u>859,619.44</u>
LIABILITIES & EQUITY	
Equity	
Owners Equity	828,812.82
Net Income	30,806.62
Total Equity	<u>859,619.44</u>
TOTAL LIABILITIES & EQUITY	<u>859,619.44</u>

HCCSD Mono County Investment Pool

Profit & Loss

04/08/24

July 2023 through March 2024

Accrual Basis

	<u>Jul '23 - Mar 24</u>
Ordinary Income/Expense	
Income	
DELINQUENT ACCOUNT PAYMENTS	1,739.34
Interest	
Fund Interest	13,027.65
Total Interest	<u>13,027.65</u>
TAX REVENUE	
Excess ERAF	35,606.29
Secure Property Tax	94,475.33
Unitary	2,375.74
Unsecure Property Tax	9,582.27
Total TAX REVENUE	<u>142,039.63</u>
Total Income	156,806.62
Expense	
Transfer	
Operations Transfer- General	126,000.00
Total Transfer	<u>126,000.00</u>
Total Expense	<u>126,000.00</u>
Net Ordinary Income	<u>30,806.62</u>
Net Income	<u><u>30,806.62</u></u>

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04/08/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
July 2023 through March 2024

Type	Date	Name	Memo	Split	Debit	Credit
Transfer	07/10/2023		Funds Transf...	10000 · 1 Bank...		31,000.00
Deposit	07/31/2023		FY 2022 2023...	7033 · Mono C...	2,105.21	
Check	08/31/2023		FY 2022 2023...	7031 · Interest ...		1.32
Deposit	08/31/2023		FY 2022 2023...	7031 · Interest ...	3,601.03	
Deposit	08/31/2023		HOPTR Intere...	7031 · Interest ...	2.38	
Deposit	08/31/2023		ERAF 2022	7033 · Mono C...	35,606.29	
Deposit	08/31/2023		Tax Fund Intr...	7031 · Interest ...	116.39	
Transfer	09/01/2023		Funds Transf...	10000 · 1 Bank...		35,000.00
Deposit	09/30/2023		Total Amount ...	7031 · Interest ...	3,863.93	
Deposit	10/01/2023		Current Unse...	7033 · Mono C...	9,317.44	
Transfer	11/16/2023		Funds Transf...	10000 · 1 Bank...		40,000.00
Deposit	01/01/2024		UNITARY	7033 · Mono C...	2,375.74	
Deposit	01/01/2024		UNSECURE ...	7033 · Mono C...	264.83	
Deposit	01/01/2024		DELINQUEN...	4016 · DELINQ...	1,739.34	
Deposit	01/01/2024		SECURE PR...	7033 · Mono C...	94,475.33	
Transfer	02/28/2024		Funds Transf...	10000 · 1 Bank...		20,000.00
Deposit	02/29/2024		APPORTION...	7031 · Interest ...	4,196.41	
TOTAL					157,664.32	126,001.32

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04/08/24

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Mono Country Inv. Pool Transactions
July 2023 through June 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '23 - Jun 24									
Deposit	08/31/2023			FY 2022 2023...	Mono County Treas...		601- Interest In...	2,345.25	
Deposit	09/30/2023			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,521.29	
Deposit	02/29/2024			FY 2023-2024...	Mono County Treas...		601- Interest In...	2,446.02	
Jul '23 - Jun 24								7,312.56	0.00

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2023
 To Date: 06/30/2024
 From Account:
 To Account: 0
 Include Accounts With No Activity
 Run Date: 04/02/2024
 User:

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
380-00		CASH - HILTON CREEK COMM SVC DISTRICT								Balance	Forward	828,812.82
	07/07/2023	District Draw Request 7/3/2023	SYS	AP	591940		14267	HILTON CREEK COMMUNITY SERVICES DISTRICT	70323		31,000.00	797,812.82
	08/01/2023	PC-Excess ERAF	AJ	GL	602363					35,606.29		833,419.11
	08/31/2023	District Draw Request 8/23/2023	SYS	AP	602288		14740	HILTON CREEK COMMUNITY SERVICES DISTRICT	082323		35,000.00	798,419.11
	09/30/2023	PC-Sept. 2023 Cur Unsecured FY 2023-24	AJ	GL	608460					9,317.44		807,736.55
	09/30/2023	PC-1Q 23-24 Interest Appt	AJ	GL	612885					6,385.22		814,121.77
	11/16/2023	District Draw Request 11/13/2023	SYS	AP	615013		15330	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323		40,000.00	774,121.77
	12/31/2023	PC-Dec 2023 Cur Unsec FY 2023/24	AJ	GL	623468					156.50		774,278.27
	12/31/2023	PC-Dec 2023 Unitary FY 2023/24	AJ	GL	623467					2,375.74		776,654.01
	12/31/2023	PC-Dec 2023 Del Unsec FY 2023/24	AJ	GL	623470					30.34		776,684.35
	12/31/2023	PC-Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466					93,885.45		870,569.80
	12/31/2023	PC-Dec 2023 Del Sec FY 2023/24	AJ	GL	623480					881.98		871,451.78
	12/31/2023	PC-Dec 2023 Supp Sec FY 2023/24	AJ	GL	623936					1,447.24		872,899.02
	12/31/2023	PC-Dec 2023 Supp UnSec FY 2023/24	AJ	GL	623472					77.99		872,977.01
	12/31/2023	PC-2Q 23-24 Interest Appt	AJ	GL	628799					6,642.43		879,619.44
	02/27/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629871		16132	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224		20,000.00	859,619.44
		TOTAL								156,806.62	126,000.00	859,619.44
380-00-000		ACCOUNTS PAYABLE								Balance	Forward	0.00
	07/05/2023	District Draw Request 7/3/2023	SYS	AP	591937		14267	HILTON CREEK COMMUNITY SERVICES	70323		31,000.00	31,000.00 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	07/07/2023	District Draw Request 7/3/2023	SYS	AP	591940		14267	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	70323	31,000.00		0.00
	08/23/2023	District Draw Request 8/23/2023	SYS	AP	602282		14740	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	082323		35,000.00	35,000.00 CR
	08/31/2023	District Draw Request 8/23/2023	SYS	AP	602288		14740	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	082323	35,000.00		0.00
	11/13/2023	District Draw Request 11/13/2023	SYS	AP	615001		15330	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	111323		40,000.00	40,000.00 CR
	11/16/2023	District Draw Request 11/13/2023	SYS	AP	615013		15330	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	111323	40,000.00		0.00
	02/26/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629869		16132	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	022224		20,000.00	20,000.00 CR
	02/27/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629871		16132	DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT	022224	20,000.00		0.00
		TOTAL								126,000.00	126,000.00	0.00
380		Long-Term Debt Payable								Balance	Forward	0.00
380-		FUND BALANCE AVAILABLE								Balance	Forward	694,101.47 CR
380		INTEREST INCOME								Balance	Forward	0.00
	09/30/2023	1Q 23-24 Interest Appt	AJ	GL	612885						6,385.22	6,385.22 CR
	12/31/2023	2Q 23-24 Interest Appt	AJ	GL	628799						6,642.43	13,027.65 CR
		TOTAL								0.00	13,027.65	13,027.65 CR
380		MISCELLANEOUS REVENUE								Balance	Forward	0.00
	08/01/2023	FY 2022 Excess ERAF Allocation	AJ	GL	602363						35,606.29	35,606.29 CR
	09/30/2023	Sept. 2023 Cur Unsecured FY 2023-24	AJ	GL	608460						9,317.44	44,923.73 CR
	12/31/2023	Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466						92,145.12	137,068.85 CR
	12/31/2023	Dec. 2023 Cur Sec FY 2023/24	AJ	GL	623466						1,740.33	138,809.18 CR
	12/31/2023	Dec 2023 Unitary FY 2023/24	AJ	GL	623467						2,375.74	141,184.92 CR
	12/31/2023	Dec 2023 Cur Unsec FY 2023/24	AJ	GL	623468						156.50	141,341.42 CR
	12/31/2023	Dec 2023 Del Unsec FY 2023/24	AJ	GL	623470						30.34	141,371.76 CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	DEBIT	CREDIT	BALANCE
	12/31/2023	Dec 2023 Supp UnSec FY 2023/24	AJ	GL	623472						77.99	141,449.75 CR
	12/31/2023	Dec 2023 Del Sec FY 2023/24	AJ	GL	623480						881.98	142,331.73 CR
	12/31/2023	Dec 2023 Supp Sec FY 2023/24	AJ	GL	623936						1,447.24	143,778.97 CR
		TOTAL								0.00	143,778.97	143,778.97 CR
380		EXPENDITURES								Balance	Forward	0.00
	07/05/2023	District Draw Request 7/3/2023	SYS	AP	591937		14267	HILTON CREEK COMMUNITY SERVICES DISTRICT	70323	31,000.00		31,000.00
	08/23/2023	District Draw Request 8/23/2023	SYS	AP	602282		14740	HILTON CREEK COMMUNITY SERVICES DISTRICT	082323	35,000.00		66,000.00
	11/13/2023	District Draw Request 11/13/2023	SYS	AP	615001		15330	HILTON CREEK COMMUNITY SERVICES DISTRICT	111323	40,000.00		106,000.00
	02/26/2024	HiltonCreekCSD draw 2/22/24	SYS	AP	629869		16132	HILTON CREEK COMMUNITY SERVICES DISTRICT	022224	20,000.00		126,000.00
		TOTAL								126,000.00	0.00	126,000.00
		GRAND TOTAL								408,806.62	408,806.62	134,711.35

California State Treasurer
Fiona Ma, CPA



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

April 02, 2024

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

HILTON CREEK COMMUNITY SERVICES DISTRICT

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

[Tran Type Definitions](#)



Account Number:

March 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	10,059.55
Total Withdrawal:	0.00	Ending Balance:	10,059.55

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04/08/24

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/14/2023		April to June	14000 · 5 LAIF	7031 · Interest ...	39.75	
Deposit	10/31/2023		July - Sept	14000 · 5 LAIF	7031 · Interest ...	46.01	
Deposit	01/31/2024		Oct - Dec	14000 · 5 LAIF	7031 · Interest ...	51.72	
TOTAL						137.48	0.00

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04/08/24

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
LAIF Transactions Fiscal Year 2020/2021
July 2023 through June 2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/14/2023		FY 2022 2023...	102 - LAIF	601- Interest In...	37.14	
Deposit	10/31/2023		FY 2023-2024...	102 - LAIF	601- Interest In...	43.00	
Deposit	01/31/2024		FY 2023-2024	102 - LAIF	601- Interest In...	48.33	
TOTAL						128.47	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT
Revenue Report FY 2023 2024
March 31, 2024

	<u>February</u>	<u>March</u>	<u>Year To</u>
	<u>Nov 7 Dec</u>	<u>Jan & Feb</u>	<u>Date</u>
Sewer Operation & Maintenance Revenue:			
Previous Month's Outstanding (Even Month's Only)	25,465.63		
Sewer Use Fees Billed		69,988.80	360,994.99
Late & Admin Fees Charges Billed			285.34
Availability Fees Charged			
Other Charges Billed			-
Total Charged	25,465.63	69,988.80	512,692.93
Sewer Fees Collected	13,205.05	47,865.23	291,565.17
Late & Admin Fees Collected			505.95
Availability Fees Collected			
Other Collections			80.01
*Total Collected	13,205.05	47,865.23	293,311.13
Less Prepaid	(2,660.91)	(1,860.90)	(24,634.97)
Total Net Collections	10,544.14	46,004.33	268,676.16
Outstanding Collections Sewer Use Fees	13,205.05	22,123.57	130,692.69
Outstanding Collections - Late & Admin Fees	-		
Percent Collected	41%	66%	52%
<i>*Payment associated with Invoice Date</i>			

	<u>February</u>	<u>March</u>	<u>Year To</u>
	<u>Nov 7 Dec</u>	<u>Jan & Feb</u>	<u>Date</u>
Juniper Drive Revenue			
Previous Month's Outstanding (Even Month's Only)	14,005.47		
Road Maintenance Fees Billed		14,555.06	72,972.14
Late Fees Charges			-
Other Charges			-
Total Charged	14,005.47	14,555.06	106,363.51
Road Maintenance Fees Collected	3,591.26	9,924.14	66,092.94
Late Fees Collected			1,099.18
Other Collections			-
*Total Collected	3,591.26	9,924.14	67,192.12
Less Prepaid	(87.10)	(196.84)	(1,767.42)
Total Net Collections	3,504.16	9,727.30	65,424.70
Juniper Outstanding Road Maintenance Fees	(3,591.26)	4,630.92	17,454.32
Outstanding Collections - Late & Admin Fees	-	-	
Percent Collected	25%	67%	62%
<i>*Payment associated with Invoice Date</i>			

HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
Preliminary FY 2023-2024
March 31, 2024

	Year To Date
REVENUE	
Emergency Reserves	
Earmarked Property Tax	-
Transfers	-
% Collected with billing	-
Other	-
Earmarked Reserves (FY 2023 2024)	42,456.40
	-
	-
TOTAL REVENUES	42,456.40
EXPENSES	
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
SUBTOTAL	-

DEFICIT

HILTON CREEK COMMUNITY SERVICES DISTRICT

District Funds Transfer Transactions

July 2023 through June 2024

Type	Date	Memo	Account	Debit	Credit
Jul 23					
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	10000 · 1 Bank of America-Chec...		7,343.00
Transfer	07/05/2023	Connection Fee - Adkins A6033015 - Sierra Springs	12000 · 3 B of America-Capital ...	7,343.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - S...	10000 · 1 Bank of America-Chec...	31,000.00	
Transfer	07/10/2023	Funds Transfer - Operating Expenses - FY 2023 PERS UAL - S...	13000 · 4 Mono Co Treasury Inv....		31,000.00
				38,343.00	38,343.00
Aug 23					
Transfer	08/07/2023	Funds Transfer Snow Removal	10000 · 1 Bank of America-Chec...	11,250.00	
Transfer	08/07/2023	Funds Transfer Snow Removal	17000 · Juniper Dr SZB Clearing...		11,250.00
Transfer	08/23/2023	Funds Transfer Clear Account Including Snow Removal	10000 · 1 Bank of America-Chec...	10,552.66	
Transfer	08/23/2023	Funds Transfer Availability Fees FY 2022 2023	10000 · 1 Bank of America-Chec...		420.00
Transfer	08/23/2023	Funds Transfer Avail Fees FY 2022 2023	12000 · 3 B of America-Capital ...	420.00	
Transfer	08/23/2023	Funds Transfer Clear Account Including Snow Removal	17000 · Juniper Dr SZB Clearing...		10,552.66
				22,222.66	22,222.66
Sep 23					
Transfer	09/01/2023	Funds Transfer Operating Expenses - Payroll and Vactoring	10000 · 1 Bank of America-Chec...	35,000.00	
Transfer	09/01/2023	Funds Transfer Operating Expenses - Payroll and Vactoring	13000 · 4 Mono Co Treasury Inv....		35,000.00
				35,000.00	35,000.00
Oct 23					
Nov 23					
Transfer	11/16/2023	Funds Transfer - Operations & Payroll	10000 · 1 Bank of America-Chec...	40,000.00	
Transfer	11/16/2023	Funds Transfer - Operations & Payroll	13000 · 4 Mono Co Treasury Inv....		40,000.00
				40,000.00	40,000.00
Dec 23					
Jan 24					
Transfer	01/09/2024	SNOW REMOVAL CONTRACT SECOND INSTALLMENT	10000 · 1 Bank of America-Chec...	11,250.00	
Transfer	01/09/2024	SNOW REMOVAL CONTRACT SECOND INSTALLMENT	17000 · Juniper Dr SZB Clearing...		11,250.00
Transfer	01/10/2024	Funds Transfer - Blower Project - APGN Checks 8503 and 850...	10000 · 1 Bank of America-Chec...	10,936.00	
Transfer	01/10/2024	Funds Transfer - Blower Project - APGN Checks 8503 and 850...	12000 · 3 B of America-Capital ...		10,936.00
				22,186.00	22,186.00
Feb 24					
Transfer	02/02/2024	DO CONTROLLER - BLOWER - AMERICAN MADE PRODUCTS	10000 · 1 Bank of America-Chec...	736.00	
Transfer	02/02/2024	DO CONTROLLERS - GERMAN MADE	10000 · 1 Bank of America-Chec...	8,871.45	
Transfer	02/02/2024	DO CONTROLLER - BLOWER - AMERICAN MADE PRODUCTS	12000 · 3 B of America-Capital ...		736.00
Transfer	02/02/2024	DO CONTROLLERS - GERMAN MADE	12000 · 3 B of America-Capital ...		8,871.45
Transfer	02/28/2024	Funds Transfer - operating and payroll expenses	10000 · 1 Bank of America-Chec...	20,000.00	

7:51 AM

04/08/24

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
District Funds Transfer Transactions
July 2023 through June 2024

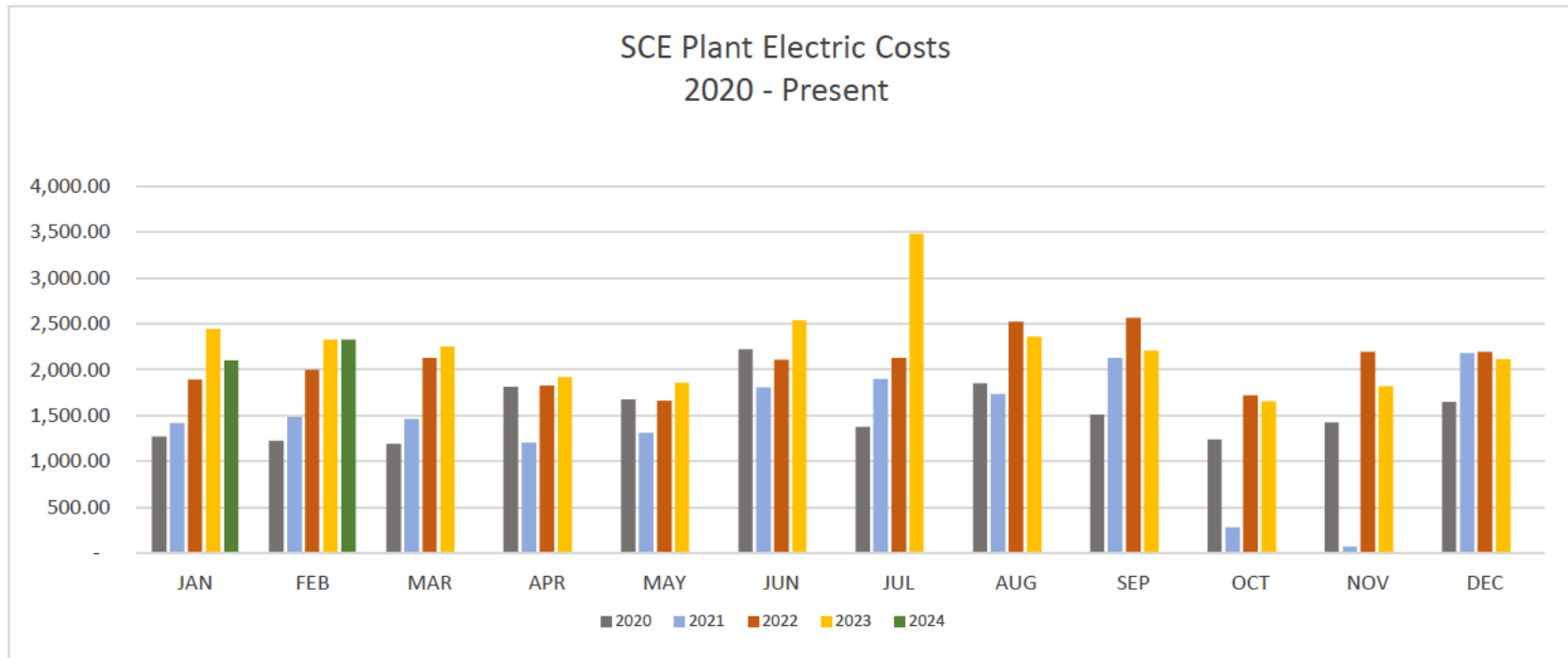
Type	Date	Memo	Account	Debit	Credit
Transfer	02/28/2024	Funds Transfer - operating and payroll expenses	13000 - 4 Mono Co Treasury Inv....		20,000.00
Feb 24				29,607.45	29,607.45
Mar 24					
Mar 24					
Apr 24					
Apr 24					
May 24					
May 24					
Jun 24					
Jun 24					
TOTAL				187,359.11	187,359.11

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

Type	Date	Memo	Account	Debit	Credit
Jul 23					
Jul 23					
Aug 23					
Transfer	08/07/2023	Funds Transf...	101 - Checking - B o...		11,250.00
Transfer	08/07/2023	Funds Transf...	JDSZB Wash Account	11,250.00	
Transfer	08/23/2023	Funds Transf...	101 - Checking - B o...		10,552.66
Transfer	08/23/2023	Funds Transf...	JDSZB Wash Account	10,552.66	
Transfer	08/28/2023	Reverse 8/23/...	101 - Checking - B o...	10,552.66	
Transfer	08/28/2023	Reverse 8/23/...	JDSZB Wash Account		10,552.66
Aug 23				32,355.32	32,355.32
Sep 23					
Sep 23					
Oct 23					
Oct 23					
Nov 23					
Nov 23					
Dec 23					
Dec 23					
Jan 24					
Transfer	01/07/2024	SNOW REM...	101 - Checking - B o...		11,250.00
Transfer	01/07/2024	SNOW REM...	JDSZB Wash Account	11,250.00	
Jan 24				11,250.00	11,250.00
Feb 24					
Feb 24					
Mar 24					
Mar 24					
Apr 24					
Apr 24					
May 24					
May 24					
Jun 24					
Jun 24					
TOTAL				43,605.32	43,605.32

HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
2013	1,807.29	1,522.48	1,680.87	1,335.15	1,621.01	2,317.05	2,169.45	1,661.44	1,871.40	1,061.05	1,300.27	1,215.51	1659.69
2014	1,159.40	1,105.89	1,105.96	998.57	1,180.62	1,015.24	1,274.09	1,992.96	1,882.55	1,337.29	1,241.11	1,345.37	1,357.93
2015	1,344.08	1,117.86	1,296.95	1,198.81	1,551.49	2,063.42	1,699.59	1,394.97	1,471.93	1,344.89	1,026.53	1,204.75	1,440.79
2016	1,330.52	995.19	1,543.03	1,563.37	998.18	1,029.09	1,211.52	1,040.58	1,065.69	1,140.95	830.92	978.51	1,211.04
2017	1,049.12	1,015.01	1,229.32	1,046.69	995.55	952.91	1,212.89	1,192.97	1,139.88	1,247.67	870.98	1,257.64	1,171.36
2018	1,084.24	1,519.62	1,185.24	980.79	1,585.18	1,958.72	2,039.38	1,980.39	1,804.35	1,579.83	1,778.21	1,782.52	1,638.19
2019	1,671.33	1,837.85	1,711.43	1,632.48	1,649.44	1,867.10	1,273.14	1,294.31	1,807.81	1,587.41	1,264.56	1,246.17	1,604.77
2020	1,269.72	1,220.72	1,189.09	1,813.11	1,673.46	2,222.14	1,374.75	1,852.97	1,506.67	1,237.67	1,422.08	1,644.73	1,572.85
2021	1,418.22	1,481.29	1,462.87	1,205.59	1,308.92	1,802.50	1,893.58	1,730.03	2,126.50	279.15	68.30	2,181.00	1,459.92
2022	1,891.71	1,994.83	2,124.45	1,826.94	1,662.05	2,105.34	2,125.08	2,525.43	2,563.23	1,719.03	2,193.01	2,193.11	2,072.79
2023	2,441.54	2,322.66	2,252.72	1,913.41	1,859.59	2,532.82	3,477.21	2,358.34	2,206.05	1,653.51	1,819.99	2,113.98	2,228.83
2024	2,103.84	2,325.97											
Mo. Avg	1,547.58	1,538.28	1,525.63	1,410.45	1,462.32	1,806.03	1,795.52	1,729.49	1,767.82	1,289.86	1,256.00	1,560.30	1,583.47
19-23 Avg	1,738.50	1,771.47	1,748.11	1,678.31	1,630.69	2,105.98	2,028.75	1,952.22	2,042.05	1,295.35	1,353.59	1,875.80	1,787.83



Plant Electric Use Comparison 23-24							PEAK HOURS PLANT			
	FY 2022-2023		FY 2023-2024		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	10406	2125.08	15030	3477.21	4624	1352.13	2118	1108	11804	
AUG	13062	2525.43	10174	2358.34	-2888	-167.09	1551	575	8048	
SEP	13448	2563.23	10029	2206.05	-3419	-357.18	1399	679	7845	106
OCT	10413	1719.03	8694	1653.51	-1719	-65.52		1834	3966	2894
NOV	13501	2193.01	9972	1819.99	-3529	-373.02		2048	4668	3256
DEC	13020	2193.11	10985	2113.98	-2035	-79.13		2260	5095	3630
JAN	13245	2441.54	11088	2103.84	-2157	-337.70		2268	5269	3551
FEB	12718	2322.66	12367	2325.97	-351	3.31		2503	5836	4028
MAR	12910	2252.72			-12910	-2252.72				
APR	10437	1913.41			-10437	-1913.41				
MAY	10298	1859.59			-10298	-1859.59				
JUN	10452	2532.82			-10452	-2532.82				
AVG YTD	12,477	\$ 2,260.39	11,042	\$ 2,257.36	(1,434)	\$ (3.02)	1,689	1,659	6,566	2,911

Pump Station Use Comparison							PEAK HOURS PUMP			
	FY 2021-2022		FY 2022-2023		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	2751	737.95	4943	1307.68	2192	569.73	751	377	3815	
AUG	2762	758.52	3348	996.18	586	237.66	574	230	2544	
SEP	3098	822.66	3818	1016.42	720	193.76	596	317	2854	54
OCT	3069	618.61	3357	749.94	288	131.33		833	1324	1200
NOV	3840	711.44	3863	823.17	23	111.73		946	1533	1384
DEC	4175	853.36	4098	857.79	-77	4.43		1026	1552	1520
JAN	4095	928.76	3696	809.08	-399	-119.68		951	1430	1315
FEB	3899	740.11	4270	889.90	371	149.79		1088	1636	1546
MAR	4254	830.09	3611	719.17	-643	-110.92		930	1397	1284
APR	5594	1171.26			-5594	-1171.26				
MAY	5192	1046.49			-5192	-1046.49				
JUN	4356	1216.66			-4356	-1216.66				
AVG YTD	3461	\$ 771.43	3889	\$ 907.70	463	\$ 159.84	640	744	2009	1186

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

Fiscal Year Summary
 July 1, 2022 to June 30, 2023
 Equipment Use

	Sewer		Juniper		Total	
	Hours	Cost	Hours	Cost	Hours	Cost
July	7.50	897.50	-	22,500.00	7.50	25,000.00
August	5.50	387.50	-	-	5.50	387.50
September - No Charges	-	-	-	-	-	-
October - No Charges	-	-	-	-	-	-
November	7.50	-	-	-	7.50	-
December	1.00	-	-	-	-	-
January	8.50	602.50	4.00	300.00	12.50	902.50
February End Prepaid Hours	6.50	612.50	22.25	2,143.75	28.75	2,756.25
Year End Total Prepaid	36.50	2,500.00	26.25	24,943.75	61.75	29,046.25
February Over Hours	2.00	150.00	5.75	431.25	7.75	581.25
March	-	-	6.00	550.00	6.00	550.00
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
Over Prepaid Totals	2.00	150.00	11.75	981.25	13.75	1,131.25
Total Fiscal Year Costs	38.50	2,650.00	38.00	25,925.00	75.50	30,177.50

Total Reimbursement

Notes:

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

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

Snow Activity

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
MARCH 12, 2024
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
Minutes**

1. Isabel Connolly called the meeting to order at 5:03 p.m.

A. ROLL CALL

Members Present: Cindy Adamson, Isabel Connolly, Windsor Czeschin, Devin Preston and Steve Shipley joined the meeting at 5:10 pm

Members Absent: None

Staff Present: Lorinda Beatty, Billy Czeschin and Keith Hafner

Guests: None

2. **ADDITIONS TO AGENDA** – None

3. **PUBLIC COMMENT**

A. Public Comment – items not on the agenda. None.

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds

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

3. District Fund Transfers – February, 2024

3. Southern California Edison Report

4. Equipment Use Hours

C. Approval of Minutes

1. Minutes of the Regular Board meeting of February 13, 2024

Motion: To accept the Consent Agenda as presented.

Moved by Ms. Adamson, Second by Mr. Preston

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

5. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

1. **Plant Automation update** - No Update

2. **Clarifier #1** – No Updates

3. **Blower**

The blower is in the production phase

4. **Wells**

Tests completed with no problems.

5. **Easements, Manholes and Sewer Lines**

Mr. Czeschin reported that the owner of lot 060-210-027-000 stated to a realtor that he has a sewer line connection and that he purchased an easement in 1994 for the sewer line from lots 060-210-026-000 and 060-210-025-000. There is a main sewer line that goes across the Community Center, Church on the Mountain and County Yard. It appears that the connection that is allegedly on 060-210-027-000 is not an authorized connection without paying fees. In 2003 the sewer lines were torn out and reconnected to the line that connects to the line at the county yard. Mr. Czeschin and Mr. Hafner will continue to research the matter.

6. **Drying Beds**

Working well

7. **Testing and Flows**

A major wind event on March 3, 2024 caused a power outage for approximately 8 hours and for unknown reasons there was a surge in flow of approximately 40,000 gallons during the power outage. Additionally, the wind event impacted the BOD and test results for the BOD were not within the acceptable limits; therefore, staff is attempting to isolate the problem and will resample next week.

8. **Miscellaneous Projects** - No Updates

6. NEW BUSINESS

A. Audit Governance Letter FY 2022/2023

Ms. Beatty presented the Board with the Audit Governance Letter received from Robert W. Johnson, Accountancy Corporation and that the auditors report will be presented at the April meeting.

B. Per Diem Contract, Project Assistant – D. Kirwan

Ms. Beatty requested approval for the per diem contract with Ms. D. Kirwan. Ms. Kirwan will be assisting Ms. Beatty with special projects including the digitalization project of District documents, which will begin this month.

Motion: To approve the per diem contract for Project Assistant with Ms. D. Kirwan as presented.

Moved by Mr. Preston, Second by Ms. Connolly

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

C. Board Secretary – Succession Plan Discussion

Ms. Beatty advised the Board that she anticipates retiring within the next 3 years and would like to hire a per diem replacement to be trained part time over the next two-three years. Ms. Beatty provided a draft succession training plan to be achieved in increments. Ms. Beatty stressed that the training should be done over a period of at least 2 years including but not limited to budgets, rate increases, audits, end of calendar and fiscal year activities. Ms. Beatty feels that this method will provide the best avenue of success for the person taking her place.

D. Vehicle Replacement Discussion

Mr. Czeschin reported that the current vehicle will need some maintenance due to the aging. Mr. Czeschin requested Board consideration of either investing money into the current vehicle or purchase a new vehicle. A new vehicle is on the 5-year CIP, can better accommodate sewer line projects and will likely last for the next 25 years. If the District purchases a vehicle to accommodate all terrain needs, the District could eliminate other items from the budget that would be used to access hard to reach easements and manholes.

7. OLD BUSINESS

A. SoCal Ren Updates

Ms. Beatty provided a media release generated by SoCalRen. Ms. Beatty stated that amounts were slightly inflated and would like to see amounts adjusted but otherwise looks fine.

B. FY 2024-2025 Budget

Ms. Beatty provided a worksheet for the budget for the Board to review and make suggestions. Ms. Beatty met with Mr. Czeschin and Mr. Hafner to discuss the operations budget and have made adjustments to reflect that discussion. The current fiscal year amounts are estimated at a mean average. The operations budget was adjusted to increase license and fees, reduce pond maintenance and sludge removal. A significant increase to vactoring sewer lines, bearing in mind possible line replacement and lining installation on some lines. Staff recommendation is to focus on sewer line maintenance.

Mr. Czeschin added that he would like to repair the security fence around the sewer plant and possibly install an automatic gate.

Mr. Czeschin stated that the sewer cameras may not be realistic due to available staff, funds and the camera would be too small to be useful on a daily basis. Mr. Czeschin suggested that the District table this item for fiscal year 2025/2026.

The drying beds are ok for now. The plant could use more drying beds but will require pre planning and preparation and Staff does not expect to have that done this fiscal year. There was further discussion regarding alternatives including a screw press. This item will be kept on the CIP but tabled for fiscal year 2025/2026

C. Records Retention Policy

Ms. Beatty provided the record retention policy for review which was modeled after the CSDA policy. One major change was removing the General Manager’s power to destroy records. Ms. Beatty felt that the District is too small that it is best that the Board have the sole responsibility to approve the destruction of records. The General Manager and Secretary will make recommendations to the Board, but the Board would provide the ultimate decision. Ms. Beatty advised that she does not intend to recommend destruction of documents until the digitalization process is complete.

D. Juniper Drive Pothole Update- No Updates

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

9. **BOARD MEMBER COMMENTS/REPORTS – None**

10. **ANNOUNCEMENTS**

A. Regular Board Meeting April 9, 2024 at 5 pm
Mr. Hafner added that Mr. Czeschin passed his Wastewater Operator II test.

11. **CLOSED SESSION**

A. Personnel Matter (Government Code §54957)

Motion: To Adjourn the meeting into closed session at 6:52 p.m.

Moved by Ms. Adamson, Second by Ms. Czeschin

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

Motion: To Adjourn the meeting into open session at 8:31 pm.

Moved by Ms. Connolly, Second by Ms. Czeschin

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

ANNOUNCEMENTS: The Board approved a pay increase for W. Czeschin as a result of successfully achieving the Wastewater Plant Operator II Certificate.

12. ADJOURNMENT

Motion: To Adjourn the March 12, 2024 Regular Board Meeting at 8:31 p.m.

Moved by Ms. Connolly, Second by Ms. Czeschin

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

The meeting was adjourned at 8:31pm.

HILTON CREEK COMMUNITY SERVICES District
Proposed FY 2024-2025

REVENUE		GL#	B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 3/31/2024
General Operating Revenue:						
1	Property Taxes <u>Transferred</u> to Operations		231,000.00	231,000.00	231,000.00	126,000.00
Sewer Operation & Maintenance Revenue:						
2	Sewer Use Fees		446,900.00	446,900.00	446,900.00	283,150.51
Sewer Capital Improvement Revenue: Moved						
Investment Revenue						
3	Interest on Investments		-	-		46.01
4	Transfer From Reserves		-	-		-
5	Transfer From Other Funds		-	-		-
6	Other Revenue		-	-		453.91
7	Late Charges		-	-		313.46
TOTAL REVENUES			677,900.00	677,900.00	677,900.00	409,963.89
EXPENSES						
ADMINISTRATION EXPENSES		6000				
8	Administration Fee	6001	500.00	500.00		80.00
9	Transfer out to Emergency Reserves			-		-
10	Transfer out to Capital Improvement Projects			-		-
11	Mono County Admin Fee (Book Entry)	6002	4,500.00	4,500.00	4,500.00	-
12	***Depreciation Expense (Book Entry Only)	6003	50,000.00	50,000.00	50,000.00	64,200.00
SUBTOTAL				55,000.00	54,500.00	64,280.00

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 3/31/2024	
Estimated EMPLOYEE BENEFITS		6100				
13	Medical Reimbursement - Director (5)	6101	12,995.00	11,695.50	11,696.00	3,065.08
14	Medical Reimbursement - GM	6102	1,800.00	1,620.00	1,800.00	-
15	Medical Reimbursement - OIT		6,795.00	6,115.50	4,496.00	-
16	Medical Reimbursement - Secretary		3,510.00	3,159.00	3,200.00	1,705.18
17	Health Insurance (1) General Manager	6103	28,000.00	25,200.00	25,000.00	-
18	Health Insurance (1) Base Rate OIT	6104	28,000.00	25,200.00	25,000.00	18,071.46
19	Health Insurance - Retired (2)	6105	3,600.00	3,240.00	3,300.00	2,517.15
20	Retirement Benefits - Employer Contributions GM	6107	11,000.00	9,900.00	9,233.35	-
21	Retirement Benefits - Employer Contributions OIT (10.2%)	6108	7,200.00	6,480.00	6,100.00	4,584.24
25	Additional Compensation - GM	6114	2,200.00	1,980.00	1,980.00	-
26	Additional Compensation - OIT	6115	2,200.00	1,980.00	1,980.00	495.00
27	Add Compensation - Directors	6116	11,000.00	9,900.00	9,900.00	7,568.45
28	Add Compensation - Secretary	6117	2,200.00	1,980.00	1,980.00	1,485.03
SUBTOTAL			120,500.00	108,450.00	105,665.35	39,491.59
PAYROLL		6200				
Salaries & Employee Benefits:						
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	6201	9,000.00	8,100.00	8,100.00	5,440.00
30	General Manager Salary	6202	106,655.85	95,990.27	91,419.30	-
31	OIT	6203	70,350.00	63,315.00	61,000.00	44,993.42
32	OIT Overtime		12,000.00	12,000.00	10,000.00	7,843.40
33	OIT Additional Duties Pay		16,600.00	14,940.00	13,500.00	11,635.35
34	OIT Operations Stand by Time		7,000.00	7,000.00	7,000.00	3,675.00
35	Chief Plant Operator - Part Time	6204	80,000.00	80,000.00	55,000.00	54,850.00
	CPO Operations Stand by Time		2,000.00	2,000.00	7,000.00	335.16
36	Perdiem Operations	6205	20,000.00	20,000.00	25,000.00	16,507.50
37	Secretarial Gross Salary Part Time	6206	46,000.00	41,400.00	36,000.00	29,070.83
38	Per Diem Project Assistant			20,000.00		
39	Per Diem Secretarial Succession			25,000.00		
40	Payroll Taxes	6210	21,000.00	18,900.00	26,000.00	-
SUBTOTAL			390,605.85	408,645.27	340,019.30	174,350.66

			B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 3/31/2024
OPERATIONS			6500			
41	Liability Insurance	6501	10,500.00	9,450.00	9,000.00	-
42	Worker's Comp Insurance	6502	12,000.00	10,800.00	8,100.00	8,396.08
43	Accounting	6504	12,600.00	11,340.00	10,800.00	6,099.14
44	Legal Fees	6280	5,300.00	4,770.00	5,000.00	1,350.00
45	Rate Study Avail Fees & Connection Fees			-	36,000.00	551.45
46	Dues & Subscriptions	6505	3,500.00	3,150.00	2,610.00	-
47	Travel -Non Litigation	6506	2,000.00	1,800.00	900.00	3,117.38
48	License and Fees	6507	35,000.00	35,000.00	30,000.00	1,840.04
49	Educational Expenses	6556	9,000.00	8,100.00	8,100.00	30,777.37
50	Telephone	6557	3,600.00	3,240.00	3,240.00	1,144.84
51	Office Expenses	6550	10,000.00	9,000.00	9,000.00	1,836.89
52	Rent/Property Lease	6290	500.00	500.00	500.00	8,929.37
53	Contingency Admin Operations	6560	10,000.00	10,000.00	10,000.00	-
SUBTOTAL			114,000.00	107,150.00	133,250.00	64,042.56
REPAIRS & MAINTENANCE			6600			
54	Auto Expenses	6601	5,000.00	4,500.00	4,500.00	-
55	Contract Services	6602	5,000.00	5,000.00	5,000.00	2,841.51
56	Lab Testing	6603	6,500.00	6,500.00	6,500.00	-
57	Plant - General Repairs & Maintenance	6604	15,000.00	15,000.00	15,000.00	4,368.10
58	Tools & Equipment - Non Capital	6605	10,000.00	10,000.00	20,000.00	5,953.24
59	SCADA	6606	15,000.00	15,000.00	15,000.00	7,036.88
60	Plant - Pond Maintenance	6607	2,000.00	2,000.00	5,350.00	-
61	Plant - Sludge Removal	6608	2,000.00	2,000.00	9,000.00	-
62	Sewer Lines - Vactor, Replace, Lining & General Maint.	6609	60,000.00	60,000.00	25,000.00	637.00
63	Supplies	6610	900.00	900.00	900.00	37,346.34
64	Water	6611A	1,200.00	1,200.00	1,200.00	562.50
65	SCE- Plant	6611B	30,000.00	30,000.00	30,000.00	900.00
66	SCE - Pump Station	6611C	11,000.00	11,000.00	11,000.00	18,058.89
67	Heavy Equipment & Snow Removal Plant	6616	15,000.00	15,000.00	15,000.00	7,450.16
68	Repairs & Maintenance Contingency	6618	10,198.00	10,198.00	10,198.00	2,650.00
SUBTOTAL			188,798.00	188,298.00	173,648.00	87,804.62

		B4 JD	2024/2025 Proposed SEWER Budget	Current 2023/2024 Budget	Last FY Totals 3/31/2024
LONG TERM LIABILITY					
69	Debt - So Cal Ren - In Capital	6900	16,600.00	16,600.00	
70	CalPERS Unfunded Liability -		28,000.00	21,150.00	-
71	Leave Payout (Vac & SL) - Inv. Fund Alloc.		25,000.00	17,000.00	19,142.10
	SUBTOTAL		64,300.00	54,750.00	19,142.10
	SUBTOTAL ALL EXPENSES		931,843.27	861,832.65	449,111.53
LESS ADJUSTMENTS					
72	***Non-Budget Items Expense		54,500.00	54,500.00	64,200.00
72	**** Vacant GM Position		134,690.27	129,432.65	-
	TOTAL ADJUSTED EXPENSES		742,653.00	677,900.00	384,911.53
Year to Date Available Revenue (Include. Prop. Tax Rec)					
Year to Date Expenses					
Net Available Revenue					

Budget to Actual Notes

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

JUNIPER DRIVE
Proposed FY 2024-2025

REVENUE	BUDGET	Last FY
Road Maintenance Revenue:		
Maintenance Fees Collected	50,000.00	53,381.89
Maintenance Fees Collected Through Sewer Fund	35,000.00	32,112.53
Combined Maintenance Fees Collected	85,000.00	85,494.42
Interest - LAIF	-	24.55
Interest - County Investment Pool	-	
Transfer	-	5,345.52
Late Fees	-	
TOTAL REVENUES	170,000.00	
EXPENSES		
ADMINISTRATION EXPENSES		
Administration Fee	50.00	
SUBTOTAL	50.00	
EMPLOYEE BENEFITS		
Medical Reimbursement - Director	1,300.00	697.50
Medical Reimbursement - Employee	851.00	233.69
Health Insurance - Base	2,800.00	2,389.60
Health Insurance - Retired	400.00	365.18
Retirement Benefits - Employer Contributions	700.00	558.42
OIT Additional Compensation	220.00	194.10
Sec Additional Compensation	220.00	211.52
SUBTOTAL:	6,491.00	4,650.01
PAYROLL		
Salaries & Employee Benefits:		
Director's Gross Salary	1,500.00	1,758.20
Manager Gross Salary	0.00	
OIT Gross Salary + Add Duties Pay	8,500.00	7,452.37
OIT Overtime (JD OT Only)	7,000.00	6,293.81
Leave Buy Out	2,500.00	
Secretarial Gross Salary	4,500.00	3,858.43
SUBTOTAL	24,000.00	19,362.81
OPERATIONS		
Liability Insurance	1,050.00	839.28
Worker's Comp Insurance	1,200.00	834.42
PERS Unfunded Liability	2,800.00	2,199.80
Accounting	1,260.00	1,105.00
Legal		15.00
Dues & Subscriptions	350.00	80.80
Travel -Non Litigation	200.00	
License and Fees	0.00	
Office Expenses	2,000.00	1,503.61
Educational Expenses	810.00	-
Telephone	360.00	266.06
Contingency	10,000.00	
SUBTOTAL	20,030.00	6,843.97
REPAIRS & MAINTENANCE		
Auto Expenses	800.00	466.44
Contract Services		
Snow Removal Contract	25,000.00	22,500.00
Snow Removal Beyond Contract	20,000.00	17,130.00
Supplies	0.00	21.83
Repairs & Maintenance	50,000.00	
Transfer to Juniper Drive Investment Account	74,200.00	
SUBTOTAL:	170,000.00	40,118.27
Debt Service:		
TOTAL EXPENSES	220,571.00	70,975.06
Year to Date Available Revenue		
Year to Date Expenses		
Net Available Revenue		

HILTON CREEK COMMUNITY SERVICES District
Capital Improvement Budget FY 2024 2025

REVENUE

General Capital Reserve Funds	
Balance FWD	67,593.06
Sewer Connection Fees	14,686.00
Availability Fees	1,050.00
Sewer Connection Inspection Fees	100.00
Investment Interest	12.00
<i>Potential Reserves Allocation</i>	<i>42,456.40</i>
<i>So Cal Ren Loan</i>	<i>91,806.00</i>
<i>Transfer from Other Funds</i>	<i>0.00</i>
TOTAL REVENUES	217,703.46

EXPENSES

Capital Improvement Projects - 5 Year Plan

Clarifier 1 Parts	50,000.00
Clarifier 1 Labor & Heavy Equipment	22,000.00
Aeration Blowers = Oxygen ** / SCR Loan	91,806.00
Drying Beds / Sludge Dewatering	150,000.00
Emergency Generator - Plant	150,000.00
Sewer Lines Camera	15,000.00
District Vehicle	75,000.00
Capital Purchases - Failed Equipment	0.00
Capital Off Road Vehicle - Manhole Access	0.00
Sewer Line Replacement	
Sewer Pipe Lining	
<i>*Blower Controls - Not covered by So Cal Ren</i>	
SUBTOTAL	553,806.00

DEFICIT -336,102.54

<i>*Pendng TXF from General Fund</i>	
<i>Pending TXF Out for Payment</i>	
<i>Board Approved Adjustment</i>	
Funds TXF to General Fund for Payment	

Balance Owing

So Cal Ren Funds Held in Capital Reserves	-
Blower Parts Not Covered by So Cal Ren	
General Capital - No Funding from Other Sources	
	-
Clarifier 1 Parts	-
Clarifier 1 Labor & Heavy Equipment	-
Drying Beds / Sludge Dewatering	-
Emergency Generator - Plant	-
Sewer Lines Camera	-
District Vehicle	-
Capital Purchases - Failed Equipment	-
Capital Off Road Vehicle - Manhole Access	-
Total of all transfers to GF for payment	-