

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, MARCH 8, 2022
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
TELECONFERENCE - ZOOM**

AGENDA

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

- 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 above)

- 4. CONSENT AGENDA**
 - A. Financial Reports**
 1. Consideration & Approval of Disbursements List
 - a. Disbursements and Checks
 - b. One-signor Checks
 - B. Review & Acceptance of Monthly Financial Reports**
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – February 2022
 3. Southern California Edison Report
 - C. Approval of Minutes**
 1. Minutes of the Special Board Meeting of February 8, 2022

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

- 6. NEW BUSINESS**
 - A. Equipment Use Hours
 - B. Budget Review

7. **OLD BUSINESS**
 - A. SoCalRen
 - B. RDN – Rate Study Update
 - C. Employee Handbook - Update
8. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
9. **BOARD MEMBER COMMENTS/REPORTS**
10. **ANNOUNCEMENTS**
 - A. Regular Board Meeting: April 12, 2022, at 5:00 p.m.
11. **ADJOURNMENT**

TELECONFERENCE INFORMATION

This meeting will be held via teleconferencing with members of the Board attending from separate remote locations. As authorized by AB361, dated September 16, 2021, a local agency may use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph m. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency and local officials have recommended or imposed measures to promote social distancing or the body cannot meet safely in person and the legislative body has made such findings.

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

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84938357347>

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HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
February 10 through March 8, 2022

03/03/22

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Feb 10 - 12, 22					
Check	02/10/2022		PERS Retirement	Billy PPE 01/21/2022	-345.23
Check	02/10/2022		PERS Retirement	Billy PPE 02/02/06/2022	-345.23
Check	02/10/2022	8290	PERS 457 Contributions	PPE 1/21/2022 457	-129.41
Check	02/10/2022		PERS 457 Contributions	PPE 2/6/2022 457	-129.41
Check	02/12/2022		SCE	01/04/2022 to 02/01/2022	-739.73
Feb 10 - 12, 22					-1,689.01
Week of Feb 13, 22					
Check	02/16/2022		FRONTIER COMMUNICATIONS	Alarm System 1/21/2022 to 2/21/2022	-42.07
Check	02/16/2022		Intuit	ACH Payment Processing Fees January	-3.00
Liability Ch...	02/17/2022		QuickBooks Payroll Service	Created by Payroll Service on 02/16/2022	-3,777.63
Check	02/17/2022		SCE	01/04/2022 to 02/01/2022	-1,891.71
Check	02/17/2022		MAMMOTH DISPOSAL	Waste Connections January 2022	-173.65
Paycheck	02/18/2022	DD1167	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	02/18/2022	DD1166	BEATTY, LORINDA A	Direct Deposit	0.00
Check	02/19/2022		VERIZON WIRELESS	District Phones	-243.48
Week of Feb 13, 22					-6,131.54
Week of Feb 20, 22					
Check	02/22/2022		USDA FOREST SERVICE	Bill #BF 050453AC025	-93.67
Week of Feb 20, 22					-93.67
Week of Feb 27, 22					
Check	02/28/2022		PERS Health Insurance	March 2021	-2,129.36
Check	03/01/2022		PERS 457 Contributions	PPE 2/18/2022 457	-129.41
Check	03/01/2022		PERS Retirement	Billy PPE 02/18/2022	-345.23
Liability Ch...	03/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1950997030	-169.87
Liability Ch...	03/02/2022	E-pay	EFTPS	94-2834850 QB Tracking # -1950847030	-2,972.96
Liability Ch...	03/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -1950632030	-860.10
Liability Ch...	03/03/2022		QuickBooks Payroll Service	Created by Payroll Service on 03/02/2022	-4,012.15
Paycheck	03/04/2022	DD1168	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	03/04/2022	DD1169	CZESCHIN, WILLIAM	Direct Deposit	0.00
Week of Feb 27, 22					-10,619.08
Mar 6 - 8, 22					
Bill Pmt -C...	03/07/2022	8292	BABCOCK LABORATORIES, I...	INVOICE CB 21454-4807	-138.91
Bill Pmt -C...	03/07/2022	8293	INFOSEND, INC	November Billing (November & December...	-343.14
Bill Pmt -C...	03/07/2022	8294	MAMMOTH COMMUNITY WAT...	Customer 000038 Invoice 00506	-61.74
Bill Pmt -C...	03/07/2022	8295	Robert D Niehaus, Inc.	RATE STUDY - Invoice 8908	-2,305.00
Bill Pmt -C...	03/07/2022	8296	Trina Oates	Customer Refund - Overpayment Prior to ...	-110.62
Bill Pmt -C...	03/07/2022	8297	UMPQUA BANK	February 2022	-995.44
Bill Pmt -C...	03/07/2022	8298	BILLY CZESCHIN	Hourly Equipment Use - February 2022	-250.00
Liability Ch...	03/07/2022		QuickBooks Payroll Service	Created by Payroll Service on 03/03/2022	-2,061.95
Paycheck	03/08/2022	8290	HAFNER, KEITH		-1,825.50
Paycheck	03/08/2022	8291	Hatter, Jason T		-907.50
Paycheck	03/08/2022	DD1170	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	03/08/2022	DD1171	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	03/08/2022	DD1172	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	03/08/2022	DD1173	HIGERD, GARRETT	Direct Deposit	0.00
Paycheck	03/08/2022	DD1174	SHIPLEY, STEVE H	Direct Deposit	0.00
Mar 6 - 8, 22					-8,999.80
TOTAL					-27,533.10

Hilton Creek Community Services District
 Sewer Funds Account Balances
 As Of
 February 28, 2022

	Previous				2/28/2022
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	30,760.41	28,741.66	(34,299.18)	-	25,202.89
Sewer Fund Use Fees & Expenses		24,474.42	(30,720.62)		
Cancelled / Return/ Other					
County Inv. Pool Transfer		-	-		
LAIF Transfers					
Capital Reserve Transfer		-			
Connection Fees		-			
County Loan Transfer					
Availability Fees		10.00			
Juniper Deposits/Expenses		4,257.24	(3,578.56)		
Juniper Drive Transfers		-	-		
Encumbrance		-			
Capital Reserve	48,225.78	0.37	-	-	48,226.15
Connection & Availability Fees					
Transfers			-		
Interest		0.37			
LAIF	4,972.71	-	-	-	4,972.71
Checking Transfers					No Activity
Interest					
Other					
Other					
County Investment Pool	424,305.09	1,165.83	-	-	425,470.92
Checking Transfers					
LAIF Transfers					
Interest		1,165.83		(Adj 9/30/2021)	
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	508,263.99	29,907.86	(34,299.18)	-	503,872.67

** Balance Owed to Juniper Fund (1,474.46)
 Total with Juniper Drive Oweing 502,398.21

Juniper Drive Special Zone of Benefit Funds

As Of

February 28, 2022

	Previous	Credits	Debits	Adjustments	2/28/2022 Balance
Bank of America	69,420.37	3,380.08	(6.00)	-	72,794.45
Juniper Drive Fees Collected		3,380.08			
Juniper Drive Expenses			(6.00)		
LAIF	4,646.35	-	-	-	4,646.35
Interest					No Activity
Other					
County Investment Pool	307,904.22	846.01	-	-	308,750.23
Checking Transfers					
Interest		846.01		(Adj 9/30/2021)	
Other					

Total**	381,970.94	4,226.09	(6.00)	-	386,191.03
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** Balance Owed to Juniper Fund 1,474.46

Total with Balance Owing to Sewer Fund 387,665.49

Juniper Drive Wash					
Fwd	JD Fees Coll	JD Checks	JD Paid	SF Paid	SF Owes JD
795.78	4,257.24	(3,578.56)			1,474.46

Funds collected / paid in Sewer Fund

HILTON CREEK COMMUNITY SERVICES DISTRICT

03/02/22

Balance Sheet

Accrual Basis

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
1 Bank of America-Checking	25,202.89
3 B of America-Capital Reserve	48,226.15
4 Mono Co Treasury Inv. Pool	425,470.92
5 LAIF	
General Sewer Fund	4,957.36
5 LAIF - Other	15.35
Total 5 LAIF	4,972.71
Total Checking/Savings	503,872.67
Accounts Receivable	
Accounts receivable	
AVAILABILITY FEES	510.00
SEWER USE FEES	7,409.04
Total Accounts receivable	7,919.04
SEWER CONNECTION FEE	-221.24
Total Accounts Receivable	7,697.80
Other Current Assets	
Allowance for uncollectibles	-255.07
Refundable Deposits	55.31
Total Other Current Assets	-199.76
Total Current Assets	511,370.71
Fixed Assets	
Property, Plant & Equipment	
Equipment	3,104,881.53
Facilities Improvements	78,028.37
Other Equipment	21,391.22
Vehicles	16,500.00
Total Property, Plant & Equipment	3,220,801.12
Total Fixed Assets	3,220,801.12
Other Assets	
Accumulated depreciation	-2,740,639.35
Total Other Assets	-2,740,639.35
TOTAL ASSETS	991,532.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	55.31
Total Accounts Payable	55.31
Other Current Liabilities	
6 Juniper Dr SZB Clearing Acct	1,167.50
Accounts payable	876.86
Direct Deposit Liabilities	156.05

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

03/02/22

As of February 28, 2022

Accrual Basis

	<u>Feb 28, 22</u>
Payroll Liabilities	
457 Employee Cont	7,050.00
457 Employer Contributions	5,639.93
Retirement - Employee Cont	1,509.27
Retirement - Employer	1,145.46
Payroll Liabilities - Other	15,231.68
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Total Payroll Liabilities	30,576.34
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Total Other Current Liabilities	32,776.75
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Total Current Liabilities	32,832.06
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	33,770.00
Def outflows of resources-actua	-34,290.00
Deferred outflows-contributions	-11,476.00
Net Pension Liability	237,045.00
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Total PENSION LIABILITIES	225,049.00
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Total Long Term Liabilities	225,049.00
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Total Liabilities	257,881.06
Equity	
Capital Improvement Reserve	33,533.07
Retained Earnings	736,782.15
Net Income	-36,663.80
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Total Equity	733,651.42
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TOTAL LIABILITIES & EQUITY	<u>991,532.48</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

February 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Liability Check	02/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	1 Bank of America-C...		-SPLIT-		230.08
Liability Check	02/02/2022	E-pay	EFTPS	94-2834850 Q...	1 Bank of America-C...		-SPLIT-		1,840.18
Liability Check	02/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	1 Bank of America-C...		-SPLIT-		738.96
Deposit	02/02/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/02/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	161.92	
Deposit	02/02/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Check	02/02/2022		Intuit	ACH Payment ...	1 Bank of America-C...		Bank Service C...		3.00
Liability Check	02/03/2022		QuickBooks Payroll S...	Created by Pa...	1 Bank of America-C...		Direct Deposit L...		3,917.94
Paycheck	02/04/2022	DD1159	BEATTY, LORINDA A	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/04/2022	DD1160	CZESCHIN, WILLIAM	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Check	02/07/2022	8279	BILLY CZESCHIN	EQUIPMENT ...	1 Bank of America-C...		-SPLIT-		2,105.00
Check	02/07/2022	8280	BILLY CZESCHIN	EQUIPMENT ...	1 Bank of America-C...		-SPLIT-		880.00
Check	02/07/2022		Bank of America	Remote Depos...	1 Bank of America-C...		Bank Service C...		15.00
Liability Check	02/08/2022		QuickBooks Payroll S...	Created by Pa...	1 Bank of America-C...		Direct Deposit L...		2,113.63
Check	02/08/2022	8281	MAMMOTH COMM...	Labs Invoice 0...	1 Bank of America-C...		Lab Testing		90.00
Bill Pmt -Check	02/08/2022	8278	BABCOCK LABORA...	INVOICE CA ...	1 Bank of America-C...		*Accounts Paya...		115.50
Bill Pmt -Check	02/08/2022	8282	BARTKIEWICZ, KR...	File No. 8532...	1 Bank of America-C...		*Accounts Paya...		770.00
Bill Pmt -Check	02/08/2022	8283	MONO COUNTY DE...	Ticket 28413	1 Bank of America-C...		*Accounts Paya...		17.02
Bill Pmt -Check	02/08/2022	8284	PREFERRED SEPTI...	Invoice 11273...	1 Bank of America-C...		*Accounts Paya...		2,240.00
Bill Pmt -Check	02/08/2022	8285	ROBERT W. JOHN...	FY 2020-2021 ...	1 Bank of America-C...		*Accounts Paya...		500.00
Bill Pmt -Check	02/08/2022	8286	Sierra Septic, LLC	iNVOICE 372	1 Bank of America-C...		*Accounts Paya...		1,120.00
Bill Pmt -Check	02/08/2022	8287	THE SHEET	Publication - N...	1 Bank of America-C...		*Accounts Paya...		26.00
Bill Pmt -Check	02/08/2022	8288	USDA FOREST SE...	Hilton Cr. Com...	1 Bank of America-C...		*Accounts Paya...		68.58
Bill Pmt -Check	02/08/2022	8289	UMPQUA BANK	January 2022	1 Bank of America-C...		*Accounts Paya...		1,835.34
Deposit	02/08/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		-SPLIT-	1,653.18	
Deposit	02/08/2022			Deposit	1 Bank of America-C...		-SPLIT-	774.34	
Deposit	02/08/2022			Deposit	1 Bank of America-C...		-SPLIT-	3,761.08	
Deposit	02/08/2022			Deposit	1 Bank of America-C...		-SPLIT-	4,082.50	
Check	02/08/2022		PERS Retirement	Billy PPE 01/2...	1 Bank of America-C...		-SPLIT-		345.23
Check	02/08/2022		PERS Retirement	Billy PPE 02/0...	1 Bank of America-C...		-SPLIT-		345.23
Check	02/08/2022	8290	PERS 457 Contributi...	PPE 1/21/202...	1 Bank of America-C...		-SPLIT-		129.41
Check	02/08/2022		PERS 457 Contributi...	PPE 2/6/2022 ...	1 Bank of America-C...		-SPLIT-		129.41
Paycheck	02/09/2022	DD1161	ADAMSON, CYNTHI...	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/09/2022	DD1162	CONNOLLY, ISABE...	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/09/2022	DD1163	CZESCHIN, WINDS...	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/09/2022	DD1164	HIGERD, GARRETT	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/09/2022	DD1165	SHIPLEY, STEVE H	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/09/2022	8276	Hatter, Jason T		1 Bank of America-C...	162	-SPLIT-		966.93
Paycheck	02/09/2022	8277	HAFNER, KEITH		1 Bank of America-C...	162	-SPLIT-		4,662.44
Deposit	02/10/2022			Deposit	1 Bank of America-C...		-SPLIT-	2,713.21	
Deposit	02/10/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		-SPLIT-	760.72	
Deposit	02/10/2022			Deposit	1 Bank of America-C...		-SPLIT-	331.86	
Check	02/12/2022		SCE	01/04/2022 to ...	1 Bank of America-C...		SCE - Pump St...		739.73
Deposit	02/14/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		-SPLIT-	1,069.30	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		-SPLIT-	553.10	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		-SPLIT-	795.63	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		-SPLIT-	2,101.78	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	331.86	

3:01 PM

03/02/22

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report February 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	02/14/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	125.00	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/14/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	221.24	
Deposit	02/16/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/16/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	55.31	
Deposit	02/16/2022			Deposit	1 Bank of America-C...		-SPLIT-	2,654.88	
Check	02/16/2022		FRONTIER COMMU...	Alarm System ...	1 Bank of America-C...		Telephone - Fir...		42.07
Check	02/16/2022		Intuit	ACH Payment ...	1 Bank of America-C...		Bank Service C...		3.00
Liability Check	02/17/2022		QuickBooks Payroll S...	Created by Pa...	1 Bank of America-C...		Direct Deposit L...		3,777.63
Check	02/17/2022		SCE	01/04/2022 to ...	1 Bank of America-C...		SCE - Plant		1,891.71
Check	02/17/2022		MAMMOTH DISPOS...	Waste Connec...	1 Bank of America-C...		Plant - General ...		173.65
Paycheck	02/18/2022	DD1167	CZESCHIN, WILLIAM	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Paycheck	02/18/2022	DD1166	BEATTY, LORINDA A	Direct Deposit	1 Bank of America-C...	162	-SPLIT-	0.00	
Check	02/19/2022		VERIZON WIRELESS	District Phones	1 Bank of America-C...		-SPLIT-		243.48
Check	02/22/2022		USDA FOREST SE...	Bill #BF 05045...	1 Bank of America-C...		Licenses and P...		93.67
Deposit	02/23/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/23/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/24/2022			Deposit	1 Bank of America-C...		-SPLIT-	233.78	
Deposit	02/24/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		-SPLIT-	478.78	
Deposit	02/24/2022			Deposit	1 Bank of America-C...		-SPLIT-	2,544.88	
Deposit	02/24/2022			Deposit	1 Bank of America-C...		-SPLIT-	2,212.40	
Deposit	02/24/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	55.31	
Deposit	02/24/2022			Deposit	1 Bank of America-C...		Undeposited Fu...	110.62	
Deposit	02/24/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		-SPLIT-	196.84	
Deposit	02/24/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-C...		6 Juniper Dr SZ...	98.42	
Check	02/28/2022		PERS Health Insuran...	March 2021	1 Bank of America-C...		-SPLIT-		2,129.36
TOTAL								28,741.66	34,299.18

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

February 2022

Type	Date	Name	Memo	Class	Debit	Credit
General Journal	02/04/2022		10% of Gross ...	164	220.00	
General Journal	02/04/2022		10% of Gross ...	164	141.45	
General Journal	02/04/2022		10% of Gross ...	164	56.57	
General Journal	02/04/2022		10% of Gross ...	164	44.00	
General Journal	02/04/2022		Retro Out of C...	164	79.20	
General Journal	02/06/2022		10% 457 BC	164	12.94	
General Journal	02/06/2022		10% Add Com...	164	8.46	
General Journal	02/07/2022		Juniper Drive ...	164	1,417.50	
General Journal	02/07/2022		Juniper Drive ...	164	505.00	
Bill	02/08/2022	ROBERT W. JOHN...	10% Juniper D...	164	50.00	
Bill	02/08/2022	UMPQUA BANK	10% Office Ex...	164	32.63	
Bill	02/08/2022	UMPQUA BANK	10% Fuel	164	24.17	
Deposit	02/08/2022	JUNIPER DRIVE FE...	6014012 PER...	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6016011 BEMIS	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6016004 SHIP...	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6012001 ROH...	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6020017 DAVIS	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6020016 DAVIS	164		85.10
Deposit	02/08/2022	JUNIPER DRIVE FE...	6017004 JON...	164		196.84
Deposit	02/08/2022	JUNIPER DRIVE FE...	6017005 JON...	164		105.00
Deposit	02/08/2022	JUNIPER DRIVE FE...	6017026 LKA...	164		85.10
Deposit	02/08/2022	JUNIPER DRIVE FE...	6017027 LKA...	164		196.94
Check	02/08/2022	PERS Retirement	10% Retireme...	164	19.12	
Check	02/08/2022	PERS Retirement	10% Retireme...	164	19.12	
Check	02/08/2022	PERS 457 Contributi...	10% JD BC 4...	164	12.94	
Check	02/08/2022	PERS 457 Contributi...	10% JD BC 4...	164	12.94	
General Journal	02/09/2022		10% CA Gros...	164	28.33	
General Journal	02/09/2022		10% IC Gross ...	164	28.33	
General Journal	02/09/2022		10% WC Gros...	164	28.33	
General Journal	02/09/2022		10% GH Gros...	164	28.33	
General Journal	02/09/2022		10% SS Gros...	164	28.33	
General Journal	02/09/2022		10% Board Me...	164	82.09	
General Journal	02/09/2022		10% Board Me...	164	0.00	
General Journal	02/09/2022		10% Board Me...	164	0.00	
General Journal	02/09/2022		10% Board Me...	164	0.00	
General Journal	02/09/2022		10% Board Me...	164	0.00	
General Journal	02/10/2022		10% Board Me...	164	0.00	
General Journal	02/10/2022		10% Board Me...	164	0.00	
General Journal	02/10/2022		10% Board Me...	164	0.00	
General Journal	02/10/2022		10% Board Me...	164	0.00	
Deposit	02/10/2022	JUNIPER DRIVE FE...	J6017015 FIO...	164		196.84
Deposit	02/10/2022	JUNIPER DRIVE FE...	J6012003 HO...	164		196.84
Deposit	02/10/2022	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	02/10/2022	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	02/10/2022	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Deposit	02/14/2022	JUNIPER DRIVE FE...	J6013006 HA...	164		196.84
Deposit	02/14/2022	JUNIPER DRIVE FE...	J6016005 SO...	164		393.68

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03/02/22

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
Juniper Drive Clearing Account Monthly Detail Report
February 2022

Type	Date	Name	Memo	Class	Debit	Credit
Deposit	02/14/2022	JUNIPER DRIVE FE...	J6017017 GIL...	164		196.84
Deposit	02/14/2022	JUNIPER DRIVE FE...	J6020003 FO...	164		196.84
Deposit	02/14/2022	JUNIPER DRIVE FE...	J6020006 FO...	164		85.10
General Journal	02/18/2022		10% of Gross ...	164	220.00	
General Journal	02/18/2022		10% of Gross ...	164	141.45	
General Journal	02/18/2022		10% of Gross ...	164	34.64	
General Journal	02/18/2022		10% of Gross ...	164	44.00	
Check	02/19/2022	VERIZON WIRELESS	Telephone 10...	164	24.35	
General Journal	02/20/2022		10% 457 BC	164	12.94	
General Journal	02/20/2022		10% Add Com...	164	8.46	
Deposit	02/24/2022	JUNIPER DRIVE FE...	J6019005 GO...	164		196.84
Deposit	02/24/2022	JUNIPER DRIVE FE...	J6012020 RU...	164		85.10
Deposit	02/24/2022	JUNIPER DRIVE FE...	J6017009 HA...	164		196.84
Deposit	02/24/2022	JUNIPER DRIVE FE...	J6019007 HA...	162		196.84
Deposit	02/24/2022	JUNIPER DRIVE FE...	Deposit		0.00	
Deposit	02/24/2022	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Check	02/28/2022	PERS Health Insuran...	10% BC	164	182.78	
Check	02/28/2022	PERS Health Insuran...	10% Retired M...	164	30.16	
TOTAL					3,578.56	4,257.24

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	72,794.45
102 - LAIF	4,646.35
Mono County Treasury Inv. Pool	308,750.23
Total Checking/Savings	386,191.03
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
122 - MAINTENANCE FEES	1,639.70
Total 120 - ACCOUNTS RECEIVABLE	1,639.70
Total Accounts Receivable	1,639.70
Other Current Assets	
JDSZB Wash Account	1,167.50
Total Other Current Assets	1,167.50
Total Current Assets	388,998.23
TOTAL ASSETS	388,998.23
LIABILITIES & EQUITY	
Equity	
32000 - 304 - Retained Earnings	372,661.19
Net Income	16,337.04
Total Equity	388,998.23
TOTAL LIABILITIES & EQUITY	388,998.23

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Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
February 2022

Type	Date	Memo	Account	Clr	Split	Debit	Credit
Feb 22							
Check	02/02/2022	ACH Fee Proc...	101 - Checking - B of A	X	64900 · 507 - O...		3.00
Deposit	02/08/2022	Deposit	101 - Checking - B of A	X	-SPLIT-	367.04	
Deposit	02/10/2022	Deposit	101 - Checking - B of A	X	12000 · Undep...	196.84	
Deposit	02/14/2022	Deposit	101 - Checking - B of A	X	-SPLIT-	281.94	
Deposit	02/14/2022	Deposit	101 - Checking - B of A	X	12000 · Undep...	393.68	
Deposit	02/16/2022	Deposit	101 - Checking - B of A	X	-SPLIT-	957.56	
Check	02/16/2022	ACH Fee Proc...	101 - Checking - B of A	X	64900 · 507 - O...		3.00
Deposit	02/24/2022	Deposit	101 - Checking - B of A	X	-SPLIT-	789.34	
Feb 22						2,986.40	6.00

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03/02/22

Accrual Basis

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

February 2022

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Feb 22									
General Journal	02/03/2022	LB FY...		10% Medical ...	JDSZB Wash Account		-SPLIT-	0.00	
General Journal	02/03/2022	LB FY...		10% Medical ...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	02/04/2022	LB FY...		10% Gross BC	JDSZB Wash Account		-SPLIT-		220.00
General Journal	02/04/2022	LB FY...		10% Gross LB	JDSZB Wash Account		JDSZB Wash ...		141.45
General Journal	02/04/2022	LB FY...		BC Overtime J...	JDSZB Wash Account		JDSZB Wash ...		56.57
General Journal	02/04/2022	LB FY...		BC Out of Cla...	JDSZB Wash Account		JDSZB Wash ...		44.00
General Journal	02/04/2022	LB FY...		BC Out of Cla...	JDSZB Wash Account		JDSZB Wash ...		79.20
General Journal	02/04/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		-SPLIT-		12.94
General Journal	02/04/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	02/07/2022	LB FY...		Juniper Drive ...	JDSZB Wash Account		-SPLIT-		1,417.50
General Journal	02/07/2022	LB FY...		Juniper Drive ...	JDSZB Wash Account		JDSZB Wash ...		505.00
Deposit	02/08/2022			Deposit	JDSZB Wash Account		-SPLIT-	1,653.18	
General Journal	02/08/2022	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		24.17
General Journal	02/08/2022	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		32.63
General Journal	02/08/2022	LB FY...		Audit	JDSZB Wash Account		JDSZB Wash ...		50.00
General Journal	02/08/2022	LB FY...		BC 457 PPE 1...	JDSZB Wash Account		-SPLIT-		19.12
General Journal	02/08/2022	LB FY...		BC 457 PPE 2...	JDSZB Wash Account		JDSZB Wash ...		19.12
General Journal	02/08/2022	LB FY...		BC Ret PPE 1...	JDSZB Wash Account		JDSZB Wash ...		12.94
General Journal	02/08/2022	LB FY...		BC Ret PPE 2...	JDSZB Wash Account		JDSZB Wash ...		12.94
General Journal	02/09/2022	LB FY...		10% Board Me...	JDSZB Wash Account		-SPLIT-		82.09
General Journal	02/09/2022	LB FY...		10% Board Me...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	02/09/2022	LB FY...		10% Board Me...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	02/09/2022	LB FY...		10% Board Me...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	02/09/2022	LB FY...		10% Board Me...	JDSZB Wash Account		JDSZB Wash ...	0.00	
Deposit	02/10/2022			Deposit	JDSZB Wash Account		-SPLIT-	760.72	
General Journal	02/11/2022	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		28.33
General Journal	02/11/2022	LB FY...		10% IC Gross ...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	02/11/2022	LB FY...		10% WC Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	02/11/2022	LB FY...		10% GH Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	02/11/2022	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
Deposit	02/14/2022			Deposit	JDSZB Wash Account		-SPLIT-	1,069.30	
General Journal	02/18/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		-SPLIT-		12.94
General Journal	02/18/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	02/18/2022	LB FY...		10% Gross BC	JDSZB Wash Account		-SPLIT-		220.00
General Journal	02/18/2022	LB FY...		10% Gross LB	JDSZB Wash Account		JDSZB Wash ...		141.45
General Journal	02/18/2022	LB FY...		BC Overtime	JDSZB Wash Account		JDSZB Wash ...		34.64
General Journal	02/18/2022	LB FY...		BC Out of Cla...	JDSZB Wash Account		JDSZB Wash ...		44.00
General Journal	02/19/2022	LB FY...			JDSZB Wash Account		68100 · 515 - T...		24.35
Deposit	02/24/2022			Deposit	JDSZB Wash Account		-SPLIT-	478.78	
Deposit	02/24/2022			Deposit	JDSZB Wash Account		12000 · Undep...	196.84	
Deposit	02/24/2022			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
General Journal	02/27/2022	LB FY...		Health Insuran...	JDSZB Wash Account		-SPLIT-		182.78
General Journal	02/27/2022	LB FY...		Health Insuran...	JDSZB Wash Account		JDSZB Wash ...		30.16
Feb 22								4,257.24	3,578.56

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Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT

Capital Reserve Transaction Detail Report

July 2021 through February 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Jul 21									
Deposit	07/30/2021			July 2021 Inter...	3 B of America-Capit...		Interest Income	0.38	
Jul 21								0.38	0.00
Aug 21									
Deposit	08/31/2021			August 2021	3 B of America-Capit...		Interest Income	0.38	
Aug 21								0.38	0.00
Sep 21									
Deposit	09/30/2021			September 2021	3 B of America-Capit...		Interest Income	0.36	
Sep 21								0.36	0.00
Oct 21									
Deposit	10/31/2021			October 2021	3 B of America-Capit...		Interest Income	0.38	
Oct 21								0.38	0.00
Nov 21									
Deposit	11/30/2021			November 2021	3 B of America-Capit...		Interest Income	0.36	
Nov 21								0.36	0.00
Dec 21									
Check	12/03/2021	1	Transfer	Transfer Encu...	3 B of America-Capit...		2 Encumberanc...	26,656.80	
Deposit	12/31/2021			dECEMBER 2...	3 B of America-Capit...		Interest Income	0.59	
Dec 21								26,657.39	0.00
Jan 22									
Check	01/10/2022		Transfer	SWRCB Licen...	3 B of America-Capit...		Licenses and P...		20,000.00
Check	01/27/2022		Transfer	To ensure cov...	3 B of America-Capit...		Operations Ad...		10,000.00
Check	01/31/2022		Transfer to Capital R...	A6015004 Mel...	3 B of America-Capit...	162	1 Bank of Ameri...	7,343.00	
Deposit	01/31/2022			January 2022	3 B of America-Capit...		Interest Income	0.47	
Jan 22								7,343.47	30,000.00
Feb 22									
Deposit	02/28/2022			February 2022	3 B of America-Capit...		Interest Income	0.37	
Feb 22								0.37	0.00
TOTAL								34,003.09	30,000.00

HCCSD Mono County Investment Pool
Profit & Loss
July 2021 through December 2022

	<u>Jul '21 - Dec 22</u>
Ordinary Income/Expense	
Income	
Excess ERAF	20,110.28
Secure Property Tax	76,994.48
Unitary	2,081.36
Unsec Current	7,741.88
	<hr/>
Total Income	106,928.00
Expense	
Account Draw	27,880.95
Property Tax Admin Fee	3,108.00
	<hr/>
Total Expense	30,988.95
Net Ordinary Income	75,939.05
Other Income/Expense	
Other Income	
Fund Interest	2,011.84
	<hr/>
Total Other Income	2,011.84
Net Other Income	2,011.84
Net Income	<hr/> <hr/> 77,950.89

HILTON CREEK COMMUNITY SERVICES DISTRICT County Investment Pool Activity Detail Report July 2021 through February 2022

Type	Date	Name	Memo	Split	Debit	Credit
Jul 21						
Deposit	07/09/2021		6023031 - Not ...	1 Bank of Ameri...		145.95
Jul 21					0.00	145.95
Aug 21						
Aug 21						
Sep 21						
Deposit	09/13/2021	DEPOSIT	FY 2020/2021 ...	Mono County T...	6.06	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021 ...	Mono County T...	196.54	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021 ...	Mono County T...	171.18	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021 ...	Mono County T...	21.56	
Deposit	09/13/2021	DEPOSIT	FY2020/2021 ...	Mono County T...	1,065.38	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021 ...	Mono County T...	207.73	
Deposit	09/30/2021		Total 1639.63 ...	Interest Income	868.35	
Deposit	09/30/2021		TAX INTERE...	Interest Income	38.53	
Deposit	09/30/2021		Unsec Propert...	Mono County T...	7,624.71	
Deposit	09/30/2021		Total 2011.84 ...	Interest Income	1,165.83	
Sep 21					11,365.87	0.00
Oct 21						
Oct 21						
Nov 21						
Check	11/01/2021	MONO COUNTY TR...	FY 2020 21 Pr...	Administration fee		1,554.00
Deposit	11/30/2021		HOPTEP 6/30...	Mono County T...	0.72	
Deposit	11/30/2021		Excess ERAF ...	Mono County T...	20,110.28	
Nov 21					20,111.00	1,554.00
Dec 21						
Check	12/10/2021	Transfer	Transfer - Pro...	1 Bank of Ameri...		27,735.00
Deposit	12/31/2021		Unitary Tax FY...	Mono County T...	2,081.36	
Deposit	12/31/2021		Current Unsec...	Mono County T...	68.36	
Deposit	12/31/2021		Del. Secured 2...	Mono County T...	830.07	
Deposit	12/31/2021		Del Unsec 21-...	Mono County T...	17.47	
Deposit	12/31/2021		Supplemental ...	Mono County T...	1,805.30	
Deposit	12/31/2021		Supplemental Un...	Mono County T...	31.34	
Deposit	12/31/2021		Current Secur...	Mono County T...	74,359.11	
Check	12/31/2021	MONO COUNTY TR...	FY 2020 21 Pr...	Administration fee		1,554.00
Dec 21					79,193.01	29,289.00
Jan 22						
Jan 22						
Feb 22						
Feb 22						

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03/02/22

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
July 2021 through February 2022

Type	Date	Name	Memo	Split	Debit	Credit
TOTAL					<u>110,669.88</u>	<u>30,988.95</u>

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03/02/22

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Mono Country Inv. Pool Transactions Fiscal Year 2020/2021
July 2021 through June 2022

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '21 - Jun 22									
Deposit	09/30/2021			Total 1639.63 ...	Mono County Treasur...		601- Interest In...	771.28	
Deposit	09/30/2021			Total 2011.84 ...	Mono County Treasur...		600 - OTHER I...	846.01	
Jul '21 - Jun 22								1,617.29	0.00

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Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
LAIF Fiscal Year Transaction Detail Report
 July 2021 through June 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Jul 21 Deposit	07/30/2021			Deposit	5 LAIF		Interest Income	4.05	
Jul 21								4.05	0.00
Aug 21 Aug 21									
Sep 21 Sep 21									
Oct 21 Deposit	10/31/2021			Deposit	5 LAIF		Interest Income	3.02	
Oct 21								3.02	0.00
Nov 21 Nov 21									
Dec 21 Dec 21									
Jan 22 Deposit	01/14/2022			Deposit	5 LAIF		Interest Income	2.86	
Jan 22								2.86	0.00
Feb 22 Feb 22									
Mar 22 Mar 22									
Apr 22 Apr 22									
May 22 May 22									
Jun 22 Jun 22									
TOTAL								<u>9.93</u>	<u>0.00</u>

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Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '21 - Jun 22									
Deposit	07/30/2021			Deposit	102 - LAIF		601- Interest In...	3.79	
Deposit	10/31/2021			Deposit	102 - LAIF		600 - OTHER I...	2.83	
Deposit	01/14/2022				102 - LAIF		600 - OTHER I...	2.67	
Jul '21 - Jun 22								9.29	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

February 2022

03/04/22

Accrual Basis

	<u>Feb 22</u>
Ordinary Income/Expense	
Income	
Fees	
Availability Fees	10.00
Use Fees	0.00
Total Fees	<u>10.00</u>
Total Income	<u>10.00</u>
Gross Profit	10.00
Expense	
Depreciation Expense	7,500.00
Employee Benefits	
Employer 457 Cont or Add Compen	385.26
Health Insurance	1,916.42
Medical Reimb - Board	738.79
Medical Reimb. - Employee	0.00
Retirement	
Retirement - EE Contributions	308.00
Retirement - ER Contribution	535.45
Total Retirement	<u>843.45</u>
Total Employee Benefits	3,883.92
Equipment Rental	
Equipment Use - Plant Projects	1,062.50
Equipment use Juniper Drive	0.00
Total Equipment Rental	1,062.50
Office Expenses	340.60
Operations Administration	
Licenses and Permits	162.25
Telephone	
Telephone - Cell	219.13
Telephone - Fire Alarm	42.07
Total Telephone	<u>261.20</u>
Total Operations Administration	423.45
Payroll Expenses	
Gross Payroll-Board of Director	1,275.00
Gross Payroll-District Manager	0.00
Gross Payroll-Secretary	2,377.10
Gross Payroll - Part Time Oper.	7,418.75
OIT/MAINT TECH	5,414.72
Payroll Taxes	1,174.27
Payroll Expenses - Other	0.00
Total Payroll Expenses	17,659.84
Professional Fees	
Audit	450.00
Legal Fees	
Personnel Legal Fees	770.00
Total Legal Fees	<u>770.00</u>
Total Professional Fees	1,220.00
Repairs & Maintenance	
Automobile Expense	
Maintenance	217.47
Total Automobile Expense	217.47

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
February 2022

	<u>Feb 22</u>
Lab Testing	223.63
Plant - General / Misc	1,422.99
Sludge Removal	3,377.02
Utilities	
SCE - Plant	1,891.71
SCE - Pump Station	739.73
Total Utilities	<u>2,631.44</u>
Total Repairs & Maintenance	<u>7,872.55</u>
Total Expense	<u>39,962.86</u>
Net Ordinary Income	-39,952.86
Other Income/Expense	
Other Income	
Interest Income	0.37
Total Other Income	0.37
Other Expense	
Other Expenses	<u>232.94</u>
Total Other Expense	<u>232.94</u>
Net Other Income	<u>-232.57</u>
Net Income	<u><u>-40,185.43</u></u>

HILTON CREEK COMMUNITY SERVICES District
ACTUAL TO BUDGET
February 28, 2022

REVENUE	Budget Sewer Fund	December 0.5000	January 0.5833	February 0.6667	Year To Date	Over (Under)	% used of Budget	Goal 0.6667	Over
General Operating Revenue:									
Property Taxes	140,000.00	79,193.01			106,928.89	(33,071.11)	76%		10% OVER
Sewer Operation & Maintenance Revenue:									
Sewer Use Fees Collected	340,000.00	6,229.29	38,667.03	24,474.42	219,752.52	(120,247.48)	65%		-2%
Sewer Capital Improvement Revenue:									
Sewer Connection Fees	-		7,343.00		7,343.00	7,343.00			-67%
Availability Fees	-		50.00	10.00	560.00	560.00			-67%
Sewer Connection Inspection Fees	-				-	-			-67%
<i>Subtotal Operations & Capital Revenue</i>		6,229.29	46,060.03	24,484.42	227,655.52	(112,344.48)	65%	(2.02)	-
Investment Revenue									
Interest on Investments	-	38.53		1,165.83	2,114.26	2,114.26			
Transfer From Reserves	14,781.00				-	(14,781.00)	0%		-67%
Transfer From Other Funds	-				145.95	145.95			
<i>Encumbrance</i>									
TOTAL REVENUES	494,781.00	85,460.83	46,060.03	25,650.25	336,844.62	(157,936.38)	68%		1% OVER
EXPENSES									
ADMINISTRATION EXPENSES									
Administration Fee	525.00	3,108.00			3,108.00	2,583.00	592%		525% OVER
***Mono Invest. Pool Wash - Delinquent Accts.					-	-			
***Depreciation Expense (Book Entry Only)		7,500.00	7,500.00	7,500.00	60,000.00	60,000.00			
SUBTOTAL	525.00	10,608.00	7,500.00	7,500.00	63,108.00	62,583.00			
Estimated EMPLOYEE BENEFITS									
Medical Reimbursement - Director (5)	9,493.39	449.00	407.57	738.79	5,655.50	(3,837.89)	60%		-7%
Medical Reimbursement - Employees (2)	5,733.58	694.57	1,586.20		3,550.56	(2,183.02)	62%		-5%
Health Insurance (1) Base Rate	6,426.04	1,144.60			3,189.72	(3,236.32)	50%		-17%
Health Insurance - Retired (2)	3,402.00	531.73	271.44	271.44	2,115.77	(1,286.23)	62%		-4%
Retirement Benefits - Employer Contributions GM	6,283.80	499.59			2,767.39	(3,516.41)	44%		-23%
*** Retirement Benefits - Employee Contributions	-	866.56		308.00	3,561.26	3,561.26			
***457 - Employee Contributions	-	750.00	455.44		3,705.44	3,705.44			
457 Employer Contributions / Add Compensation (2)	3,960.00	1,052.71	203.14	152.32	3,715.41	(244.59)	94%		27% OVER
SUBTOTAL	35,298.80	5,988.76	2,923.79	1,470.55	28,261.05	(7,037.75)	80%		13% OVER

	Budget	December	January	February	Year To Date	Over	% used	Goal
PAYROLL								
Salaries & Employee Benefits:								
Director's Gross Salary (\$100 Per Meeting x 5) x 12 + (\$2,200 Add. Comp.)x5 + \$3,000 Special Meetings if they occur	18,000.00	2,040.10	1,275.00	1,275.00	12,585.25	(5,414.75)	70%	3% OVER
Manager Gross Salary	77,400.00	8,004.08			40,750.20	(36,649.80)	53%	-14%
Chief Plant Operator - Part Time			1,833.75	6,343.75	8,177.50	8,177.50		
Perdiem	15,750.00	1,255.00	1,000.00	1,075.00	18,381.25	2,631.25	117%	50% OVER
Secretarial Gross Salary Part Time	31,500.00	2,377.10	2,394.02	2,377.10	20,205.31	(11,294.69)	64%	-3%
Payroll Taxes	8,400.00	789.19	964.73	1,174.27	7,485.29	(914.71)	89%	22% OVER
Payroll Processing Fee Expense	552.21				-	(552.21)	0%	-67%
SUBTOTAL	151,602.21	14,465.47	7,467.50	12,245.12	107,584.80	(44,017.41)	71%	4% OVER
PROPOSED OPERATIONS POSITION - ESTIMATE								
Salary	54,337.50	3,421.00	7,123.41	5,414.72	19,919.13	(34,418.37)	37%	-30%
Employer 457	2,079.00	349.43	152.32	232.94	734.69	(1,344.31)	35%	-31%
Insurance	6,426.00	1,143.32	3,475.32	1,644.98	6,263.62	(162.38)	97%	31% OVER
Medical	1,701.00				-	(1,701.00)	0%	-67%
Retirement	4,725.00	516.33	835.48	535.45	2,059.37	(2,665.63)	44%	-23%
Workers' Comp Estimated Increase	2,362.50				-	(2,362.50)	0%	-67%
SUBTOTAL	71,631.00	5,430.08	11,586.53	7,828.09	28,976.81	(42,654.19)	40%	-26%
OPERATIONS								
Liability Insurance	12,285.00				11,779.19	(505.81)	96%	29% OVER
Worker's Comp Insurance	3,780.00				3,594.50	(185.50)	95%	28% OVER
Accounting	8,505.00			450.00	450.00	(8,055.00)	5%	-61%
Dues & Subscriptions	2,835.00				2,542.20	(292.80)	90%	23% OVER
Travel -Non Litigation	472.50				-	(472.50)	0%	-67%
License and Fees	26,250.00		27,109.00	162.25	27,421.25	1,171.25	104%	38% OVER
Office Expenses	5,670.00	1,169.68	1,202.87	340.60	7,253.99	1,583.99	128%	61% OVER
Educational Expenses	1,417.50	124.68			274.68	(1,142.82)	19%	-47%
Telephone	1,890.00	396.91	222.74	261.20	1,663.79	(226.21)	88%	21% OVER
Snow Removal (10%)	3,150.00	10,000.00	(10,000.00)		-	(3,150.00)	0%	-67%
SUBTOTAL	66,255.00	11,691.27	18,534.61	1,214.05	54,979.60	-11275.4	83%	16% OVER

	Budget	December	January	February	Year To Date	Over	% used	Goal
REPAIRS & MAINTENANCE								
Auto Expenses	4,725.00	330.87	202.36	217.47	2,304.31	(2,420.69)	49%	-18%
Contract Services	5,250.00			1,062.50	2,655.00	(2,595.00)	51%	-16%
Lab Testing	6,300.00	229.65	264.08	223.63	3,989.19	(2,310.81)	63%	-3%
Plant - General Repairs & Maintenance	10,500.00	3,271.14	269.73	1,422.99	9,895.02	(604.98)	94%	28% OVER
Plant - Pond Maintenance 1	21,000.00		5.00		16,375.91	(4,624.09)	78%	11% OVER
Plant - Sludge Removal	11,550.00	568.75	257.52	3,377.02	7,109.31	(4,440.69)	62%	-5%
Sewer Lines - General Maintenance	63,000.00	555.61	48.67		7,807.70	(55,192.30)	12%	-54%
Supplies	649.99	236.93	403.98		640.91	(9.08)	99%	32% OVER
Water	819.00		195.00		390.00	(429.00)	48%	-19%
SCE - Plant	15,750.00	68.30	2,181.00	1,891.71	11,972.77	(3,777.23)	76%	9% OVER
SCE - Pump Station	6,300.00	676.60	647.94	739.73	5,206.23	(1,093.77)	83%	16% OVER
SUBTOTAL	145,843.99	5,937.85	4,475.28	8,935.05	68,346.35	(77,497.64)	47%	-20%
SUBTOTAL ALL OPERATING EXPENSES	471,156.00	54,121.43	52,487.71	39,192.86	322,279.80	(82,797.64)	68%	2% OVER
Debt Service:								
PERS Unfunded Liability	23,625.00				20,928.60			
SUBTOTAL:	23,625.00	-	-	-	20,928.60	-		
Non-Budget Items Expense		210.00	897.44	770.00	6,673.84			
Subtotal All Expenses	494,781.00	54,331.43	53,385.15	39,962.86	349,882.24		71%	4% OVER
Less Non Budget Items		9,116.56	7,955.44	7,808.00	67,266.70	134,533.40		
TOTAL ADJUSTED EXPENSES		45,214.87	45,429.71	32,154.86	282,615.54	(134,533.40)		

	Budget	December	January	February	Year To Date	Over	% used	Goal
Special Projects / Non-Budget Items								
Sewer Capital Improvement Expenses:								
Capital Purchases/Improvements								
Capital Purchases/Improvements	70,350.00				-	(70,350.00)	0%	-67%
Engineering and Consulting Fees	10,500.00				-	(10,500.00)	0%	-67%
Lateral Extensions	5,250.00				-	(5,250.00)	0%	-67%
Monitoring Well - Equipment & Consultation	2,100.00				-	(2,100.00)	0%	-67%
Plant - Sewer Equipment	31,500.00				-	(31,500.00)	0%	-67%
Totals	119,700.00				-	(119,700.00)	0%	-67%
Contingency								
Contingency General								
Spills	15,750.00				-	(15,750.00)	0%	-67%
Legal	9,450.00	210.00		770.00	5,776.40	(3,673.60)	61%	-6%
Rate Study	31,500.00		897.44		897.44	(30,602.56)	3%	-64%
Total	56,700.00	210.00	897.44	770.00	6,673.84	(50,026.16)	12%	-55%
Total Non-Budget Special Projects	176,400.00	210.00	897.44	770.00	6,673.84	(169,726.16)	4%	-63%

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Profit & Loss
February 2022

	<u>Feb 22</u>
Ordinary Income/Expense	
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	64.12
504-AA-457 Employer Contributio	42.80
504-B - Health Insurance	212.94
504 C EE Med Reimb	0.00
504 D 10% Dir Med Reimb.	82.09
	<hr/>
Total 504 - Employee Benefits	401.95
512 - SNOW REMOVAL	1,922.50
64900 · 507 - Office Expense	38.63
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	282.90
508 D - 10% Director Gross	141.65
Gross Salary - OIT/Maint Tech	698.41
	<hr/>
Total 66000 · 508 - Payroll Expenses	1,122.96
66700 · 509 - Professional Fees	
509-A - Audit	50.00
	<hr/>
Total 66700 · 509 - Professional Fees	50.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	24.17
	<hr/>
Total 67200 · 511 - Repairs and Maintenance	24.17
68100 · 515 - Telephone Expense	24.35
	<hr/>
Total 500- OPERATING EXPENSES	3,584.56
	<hr/>
Total Expense	3,584.56
	<hr/>
Net Ordinary Income	-3,584.56
	<hr/>
Net Income	<u><u>-3,584.56</u></u>

**JUNIPER DRIVE
ACTUAL TO BUDGET FISCAL YEAR 2021/2022
February 28, 2022**

REVENUE	BUDGET	January	February	2021/2022	Over (Under)	%	Goal %
		Month 7	Month 8	Year to Date	{+ or -}	Used	
Road Maintenance Revenue:				-	-		0.666667
Maintenance Fees Collected	55,000.00	6,277.42	1,263.14	34,328.70			
Maintenance Fees Collected Through Sewer Fund	35,000.00	1,816.70	1,362.58	20,264.90			
Combined Maintenance Fees Collected	90,000.00	8,094.12	2,625.72	54,593.60	(35,406.40)	61%	-6%
Interest - LAIF		2.86		9.48	9.48		
Interest - County Investment Pool	3,000.00		846.01	1,617.29	(1,382.71)	54%	-13%
Transfer From Reserves				-	-		
Transfer From Other Funds	2,000.00			-	(2,000.00)		
TOTAL REVENUES	185,000.00	8,096.98	3,471.73	56,220.37	(38,779.63)	30%	-36%
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	50.00			-	50.00	0%	-67%
SUBTOTAL	50.00	-	-	-	50.00	0%	-67%
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,500.00	95.18	82.09	673.30	(826.70)	45%	-22%
Medical Reimbursement - Employee	650.00			110.53	(539.47)	17%	-50%
Health Insurance - Base	750.00			353.17	(396.83)	47%	-20%
Health Insurance - Retired	400.00	30.16	30.16	236.32		59%	-8%
Retirement Benefits - Employer Contributions	700.00			577.97	(122.03)	83%	16% OVER
Addition Comp /457 Employer Contributions	2,500.00	16.92	16.92	304.61	(2,195.39)	12%	-54%
SUBTOTAL:	6,500.00	142.26	129.17	2,255.90	(4,080.42)	35%	-32%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	2,000.00	141.65	141.65	1,403.25	(596.75)	70%	3% OVER
Manager Gross Salary	8,600.00			4,481.98	(4,118.02)	52%	-15%
Perdiem	1,600.00			-	(1,600.00)		-67%
Secretarial Gross Salary	3,500.00	282.90	282.90	2,446.96	(1,053.04)	70%	3% OVER
SUBTOTAL	15,700.00	424.55	424.55	8,332.19	(7,367.81)	53%	-14%
PROPOSED OPERATIONS POSITION - ESTIMATE							
Salary	6,040.00	973.50	698.41	3,090.91	(2,949.09)	51%	-15%
457 Employer Contributions	235.00	25.88	25.88	103.53	(131.47)	44%	-23%
Insurance	720.00	386.15	182.78	695.98	(24.02)	97%	30% OVER
Medical Reimbursement	190.00			-	(190.00)	0%	-67%
Retirement	525.00	19.12	64.12	140.60	(384.40)	27%	-40%
Workers' Comp Estimated Increase	265.00			-	(265.00)	0%	-67%
SUBTOTAL	7,975.00	1,404.65	971.19	4,031.02	(3,943.98)	51%	-16%
OPERATIONS							
Liability Insurance	1,365.00			750.18	(614.82)	55%	-12%
Worker's Comp Insurance	420.00			399.38	(20.62)	95%	
Accounting	945.00		50.00	50.00	(895.00)	5%	-61%
Legal	1,050.00			1,151.60	101.60	110%	43% OVER
Dues & Subscriptions	315.00			10.80	(304.20)	3%	-63%
Travel -Non Litigation	55.00			-	(55.00)	0%	-67%
License and Fees				-	-		-67%
Office Expenses	630.00	185.80	38.63	947.06	317.06	150%	84% OVER
Educational Expenses	160.00			13.84	(146.16)	9%	-58%
Telephone	210.00	20.04	24.35	120.37	(89.63)	57%	-9%
Contingency	500.00			-	(500.00)	0%	-67%
SUBTOTAL	5,650.00	205.84	112.98	3,443.23	(2,206.77)	61%	-6%
REPAIRS & MAINTENANCE							
Auto Expenses	525.00	22.49	24.17	240.18	(284.82)	46%	-21%
Contract Services				-	-		-67%
Snow Removal	28,350.00	20,000.00	1,922.50	21,922.50	(6,427.50)	77%	11% OVER
Supplies				-	-		-67%
Repairs & Maintenance	20,000.00			-	(20,000.00)	0%	-67%
Transfer to Juniper Drive Investment Account	100,250.00			-	-	0%	
SUBTOTAL:	149,125.00	20,022.49	1,946.67	22,162.68	(26,712.32)	15%	-52%
Debt Service:							
PERS Unfunded Liability							
TOTAL EXPENSES	185,000.00	22,199.79	3,584.56	40,225.02	(40,317.32)	22%	-45%

Plant Electric Use Comparison

	FY 2020/2021		FY 2021/2022		Difference	
	Kwh	Cost	Kwh	Cost	Kwh	Cost
July	9591	1374.75	12273	1893.58	2682	518.83
August	11875	1852.97	10795	1730.03	-1080	-122.94
September	10822	1506.67	13723	2126.50	2901	619.83
October	9597	1237.67	147	279.15	-9450	-958.52
November	11274	1422.08	0	68.30	-11274	-1353.78
December	13470	1644.73	15856	2181.00	2386	536.27
January	11356	1418.22	13176	1891.71	1820	473.49
February	11370	1481.29			-11370	-1481.29
March	11768	1462.87			-11768	-1462.87
April	9369	1205.59			-9369	-1205.59
May	9696	1308.92			-9696	-1308.92
June	10419	1802.50			-10419	-1802.50

Pump Station Use Comparison

	FY 2020/2021		FY 2021/2022		Difference	
	Kwh	Cost	Kwh	Cost	Kwh	Cost
July	2863	585.25	2981	711.62	118	126.37
August	2815	651.18	2564	648.03	-251	-3.15
September	2958	647.14	2996	648.56	38	1.42
October	2812	428.64	3025	527.98	213	99.34
November	3518	494.93	3504	676.60	-14	181.67
December	3840	598.86	3930	647.94	90	49.08
January	3425	861.30	3580	739.73	155	-121.57
February	3534	531.24			-3534	-531.24
March	3527	530.02			-3527	-530.02
April	3123	564.52			-3123	-564.52
May	3003	490.72			-3003	-490.72
June		605.77				-605.77

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
February 8, 2022
5:00 P.M.
Crowley Lake Community Center
58 Pearson Road, Crowley Lake, California
& Teleconference - ZOOM**

Minutes

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

A. ROLL CALL

Members Present: Cindy Adamson, Windsor Czeschin, Isabel Connolly and Garrett Higerd
Members Absent: Steve Shipley
Staff Present: William Czeschin, Keith Hafner, Lorinda Beatty

2. **ADDITIONS TO AGENDA - None**

3. **PUBLIC COMMENT- None**

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List
2. One-signor Checks

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds
2. Budget Report: YTD Actual to Budget Report January 2022
3. Southern California Edison Report

C. Approval of Minutes

1. Minutes of the Regular Board Meeting of January 11, 2022

Ms. Conolly requested the meeting date on the header of the minutes be corrected.

Motion: To accept the Consent Agenda Items as presented noting a correction to the date of the minutes.

Moved by Ms. Czeschin, Second by Ms. Connolly

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

5. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Hafner reported there was a minor sewer blockage on January 20, 2022. Staff was able to clear the manhole and line. When snow melts staff will revisit the sight to further inspect the manhole.

January and February BOD's met requirements. Data submitted to Geotracker for 2021

12,600 gallons of waste sludge was removed utilizing Sierra Septic or Preferred Septic. The goal will be to haul sludge twice a month.

Clarifier parts were delayed due to some missing signatures and initials. Mr. Czeschin followed up and was able to initiate production. Delivery will be roughly April or May. Another set might be ordered after the successful install of the initial clarifier.

Mr. Czeschin reported that there was a frozen culvert causing water to spill onto Juniper Drive creating a fair amount of ice. There was no visible erosion to the road.

Mr. Hafner reported that he and Mr. Czeschin have been working on a routine and feels he can begin to reduce his hours.

6. NEW BUSINESS

A. Equipment Use Hours

Ms. Beatty reported that the preset 60 hours was utilized in December. Going forward the District will pay the hourly rate for the equipment used.

B. Budget Review

Ms. Beatty presented the current budget for consideration and preparation for next year's budget.

7. OLD BUSINESS

A. SoCalRen

Application was updated and needs to be resigned.

B. RDN Rate Study Update

Additional data has been requested and will be uploaded.

C. Employee Handbook- Update

Ms. Beatty reported there has not been any action on this item but wanted to keep the item on the agenda so that the staff and Board will continue to work on items.

8. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

None

9. BOARD MEMBER COMMENTS/REPORTS

None

10. ANNOUNCEMENTS

A. Regular Board Meeting March 8, 2022, at 5:00 p.m. at the Crowley Lake Community Center – Covid restricts allowing.

11. CLOSED SESSION

A. Personnel Matter OIT/Maintenance Tech- Government Code §54957

No adjournment into closed session.

11. ADJOURNMENT

-

Motion: To Adjourn the February 8, 2022, Regular Board Meeting at 6:54 p.m.

Moved by Mr. Higerd, Second by Ms. Czeschin

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