

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, FEBRUARY 9, 2021
5:00 P.M.
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 Section 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. FINANCIAL OFFICER/SECRETARY OF THE BOARD REPORTS**
 - A. Consideration & Approval of Disbursements List
 1. Disbursements and Checks
 2. One-signor Checks Numbered
 - B. Review & Acceptance of Monthly Financial Reports
 1. Account Balances – All Funds
 2. Revised Budget Report: YTD Actual to Budget Report
 - A. Motion to Approve Revised Budget
 3. Southern California Edison Report

- 5. APPROVAL OF MINUTES**
 - A. Minutes of the Regular Board Meeting of January 12, 2021

- 6. NEW BUSINESS**
 - A. Investment Fund Interest Allocation Policy
 - B. Audit Report Fiscal Year 2019/2020
 - C. Sierra Springs Spill
 - D. Sierra Springs Easements

7. **OLD BUSINESS**
No Agenda Items
8. **SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE**
 - A. General Manager Report on Status of Facilities, Operational Stability
 1. Update on Treatment Plant
9. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
10. **BOARD MEMBER COMMENTS/REPORTS**
11. **ANNOUNCEMENTS**
 - A. Regular Board Meeting: March 9, 2021 at 5:00 p.m.
12. **ADJOURNMENT**

TELECONFERENCE INFORMATION

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recent recommendations by local officials that certain precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note the following:

There is no physical location of the meeting open to the public. If you wish to participate in the meeting via teleconferencing, please email your request to info@hiltoncreekcsd.com

If you wish to make a comment on a specific agenda item before the meeting, please submit your comment via email by 5:00 p.m. on the day prior to the Board meeting. Please submit your comment to info@hiltoncreekcsd.com. All comments will be made a part of the record. Please make sure to submit a separate email for each item that you wish to comment upon.

If you are watching the live stream of the Board meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, please submit your comment to info@hiltoncreekcsd.com. All comments will be made a part of the record.

Please make sure to submit a separate email for each item that you wish to comment upon.

Documents and materials relating to an open session agenda item that are provided to the Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying at the District Office, by arrangement, by calling the District Secretary at (760) 965-9696

In compliance with the Americans with Disabilities Act, if you are a disabled person and need a disability-related modification or accommodation to participate in this meeting, then please contact Lorinda Beatty at (760) 965-9696. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 January 12 through March 1, 2021

Type	Date	Num	Name	Memo	Amount
Jan 12 - 16, 21					
Bill Pmt -...	01/12/2021	Auto	FRONTIER COMMUNICATIONS		-41.90
Bill Pmt -...	01/12/2021	Auto	MAMMOTH DISPOSAL	Auto Pay	-165.38
Bill Pmt -...	01/12/2021	Auto	PERS Retirement		-893.06
Bill Pmt -...	01/12/2021	Auto	PERS 457 Contributions	PPE 12/25/2...	-329.41
Bill Pmt -...	01/12/2021	Auto	SCE		-2,243.59
Bill Pmt -...	01/12/2021	8117	BABCOCK LABORATORIES, INC.	Invoice CL00...	-149.00
Bill Pmt -...	01/12/2021	8118	BILLY CZESCHIN	Sludge Remo...	-931.25
Bill Pmt -...	01/12/2021	8119	J.T. HATTER ELECTRIC	Blower & Pu...	-340.00
Bill Pmt -...	01/12/2021	8120	Kyle R Burnett	Clothing Rei...	-129.06
Bill Pmt -...	01/12/2021	8121	MAMMOTH COMMUNITY WATER DI...	Invoice 0010...	-90.00
Bill Pmt -...	01/12/2021	8122	MONO COUNTY DEPT. OF PUBLIC ...	Invoice 1120 ...	-397.60
Bill Pmt -...	01/12/2021	8123	Mono County Elections	Hilton Creek ...	-457.17
Bill Pmt -...	01/12/2021	8124	MOUNTAIN MEADOWS MUTUAL W...	Account MM...	-195.00
Bill Pmt -...	01/12/2021	8125	UMPQUA BANK	December 20...	-1,776.17
Bill Pmt -...	01/12/2021	8126	BILLY CZESCHIN	2020/2021 S...	-12,000.00
Jan 12 - 16, 21					-20,138.59
Week of Jan 17, 21					
Check	01/19/2021		Intuit	ACH Paymen...	-36.00
Liability C...	01/21/2021		QuickBooks Payroll Service	Created by P...	-2,905.46
Paycheck	01/22/2021	DD10...	BURNETT, KYLE	Direct Deposit	0.00
Paycheck	01/22/2021	DD10...	BEATTY, LORINDA A	Direct Deposit	0.00
Week of Jan 17, 21					-2,941.46
Week of Jan 24, 21					
Check	01/29/2021	Auto	Intuit	ACH Paymen...	-210.00
Check	01/29/2021		Intuit	Returned AC...	-10.00
Week of Jan 24, 21					-220.00
Week of Jan 31, 21					
Bill Pmt -...	02/01/2021	8127	J.T. HATTER ELECTRIC	February 202...	-750.00
Liability C...	02/04/2021		QuickBooks Payroll Service	Created by P...	-2,866.02
Paycheck	02/05/2021	DD10...	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	02/05/2021	DD10...	BURNETT, KYLE	Direct Deposit	0.00
Liability C...	02/05/2021		QuickBooks Payroll Service	Created by P...	-688.88
Week of Jan 31, 21					-4,304.90
Week of Feb 7, 21					
Paycheck	02/08/2021	8144	ADAMSON, CYNTHIA R		-258.26
Paycheck	02/08/2021	DD10...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	02/08/2021	DD10...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	02/08/2021	DD10...	HIGERD, GARRETT	Direct Deposit	0.00
Paycheck	02/08/2021	8145	SHIPLEY, STEVE H		-258.26
Bill Pmt -...	02/09/2021	Auto	FRONTIER COMMUNICATIONS	Fire Alarm 1/...	-42.22
Bill Pmt -...	02/09/2021	Auto	PERS 457 Contributions	457 PPE 2/5/...	-329.41

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
 January 12 through March 1, 2021

Type	Date	Num	Name	Memo	Amount
Bill Pmt -...	02/09/2021	Auto	PERS Retirement	PPE 2/5/2021	-446.53
Bill Pmt -...	02/09/2021	8132	BABCOCK LABORATORIES, INC.		-768.00
Bill Pmt -...	02/09/2021	8133	BILLY CZESCHIN	2020/2021 S...	-1,225.00
Bill Pmt -...	02/09/2021	8134	CHUCK VILLAR CONSTRUCTION, IN...	Invoice 1949...	-1,393.50
Bill Pmt -...	02/09/2021	8136	MAMMOTH COMMUNITY WATER DI...		-1,133.00
Bill Pmt -...	02/09/2021	8137	MONO COUNTY DEPT. OF PUBLIC ...	Invoice 1220 ...	-171.68
Bill Pmt -...	02/09/2021	8138	Paul Cushing	SDRMA CLA...	-342.04
Bill Pmt -...	02/09/2021	8139	ROBERT W. JOHNSON, CPA	FY 2019-202...	-8,200.00
Bill Pmt -...	02/09/2021	8140	STEVE SHIPLEY		-2,069.99
Bill Pmt -...	02/09/2021	8141	UMPQUA BANK	January 2021	-5,801.01
Bill Pmt -...	02/09/2021	8142	USDA FOREST SERVICE	Hilton Cr. Co...	-195.43
Bill Pmt -...	02/09/2021	8143	Windsor Czeschin_	Reimburse...	-91.35
Week of Feb 7, 21					-22,725.68
Week of Feb 14, 21					
Bill Pmt -...	02/17/2021	Auto	SCE	Pump	-2,279.52
Bill Pmt -...	02/17/2021	Auto	VERIZON WIRELESS	Jan - Feb	-125.41
Bill Pmt -...	02/17/2021	Auto	MAMMOTH DISPOSAL	Auto Pay Jan...	-165.38
Week of Feb 14, 21					-2,570.31
Week of Feb 21, 21					
Week of Feb 21, 21					
Feb 28 - Mar 1, 21					
Bill Pmt -...	03/01/2021	8135	J.T. HATTER ELECTRIC	March 2021 ...	-750.00
Feb 28 - Mar 1, 21					-750.00
TOTAL					-53,650.94

Sewer Financial Reports

January 2021

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: THE BOARD OF DIRECTORS

FROM: LORINDA BEATTY

SUBJECT: MONO COUNTY INVESTMENT POOL REPORT

DATE: FEBRUARY 4, 2021

The Mono County Treasury Department has been experiencing technical difficulties posting property tax and interest.

Their Staff is working hard to get our reports to us soon and when that is done an update will be provided to the Finance Oversight Committee and posted at the next Board Meeting.

REQUESTED ACTION: Information Only

Hilton Creek Community Services District

REVISED Sewer Funds Account Balances

As Of

January 31, 2021

	Previous				1/31/2021
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	22,081.38	81,450.76	(32,816.70)		70,715.44
Sewer Fund Use Fees & Expenses		37,033.36	(19,476.56)		
Cancelled / Return/ Other					
County Inv. Pool Transfer		30,000.00			
LAIIF Transfers					
Capital Reserve Transfer		-	-		
County Loan Transfer					
Expense Recovery Payments					
Juniper Deposits/Expenses		2,417.40	(1,340.14)		
Juniper Drive Transfers		12,000.00	(12,000.00)		
Capital Reserve	29,055.31	0.25	-	-	29,055.56
Connection Fees					
Transfers			-		
Interest		0.25			
LAIIF	4,949.53	7.83	-	-	4,957.36
Checking Transfers					
Interest		7.83			
Other					
Other					
County Investment Pool	262,871.39	-	(31,665.66)	-	231,205.73
Checking Transfers			(30,000.00)		
LAIIF Transfers					
Interest		-	(1,665.66)		
Unsec. Property Tax					
Secure Property Tax					
Other				Loan Payment	
County Loan	61,936.49	-	(61,936.49)		-
Interest					
Payment			-		
Other			(61,936.49)		
Total**	380,894.10	81,458.84	(126,418.85)	-	335,934.09

** Balance Owed to Sewer Fund

4,653.83

Total with Juniper Drive Oweing

340,587.92

Revised 1/27/2021 to Adjust Cost Allocation & Report Format

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/03/21

As of January 31, 2021

Accrual Basis

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1 Bank of America-Checking	70,715.44
Bank of America-Capital Reserve	29,055.56
LAIF	
General Sewer Fund	4,957.36
Total LAIF	4,957.36
Mono Co Treasury Inv. Pool	231,205.73
Total Checking/Savings	335,934.09
Accounts Receivable	
Accounts receivable	
AVAILABILITY FEES	408.50
SEWER USE FEES	
Finance Charge	-267.12
LIEN FEE	200.00
SEWER USE FEES - Other	25,127.50
Total SEWER USE FEES	25,060.38
Accounts receivable - Other	12.00
Total Accounts receivable	25,480.88
Total Accounts Receivable	25,480.88
Other Current Assets	
Allowance for uncollectibles	0.05
Total Other Current Assets	0.05
Total Current Assets	361,415.02
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	-2,643,139.35
Total Other Assets	-2,643,139.35
TOTAL ASSETS	939,076.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts payable	827.50
Juniper Drive SZB Clearing Acct	-4,653.83
Payroll Liabilities	5,912.36
Total Other Current Liabilities	2,086.03
Total Current Liabilities	2,086.03

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/03/21

As of January 31, 2021

Accrual Basis

	Jan 31, 21
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	33,770.00
Def outflows of resources-actua	-34,290.00
Deferred outflows-contributions	-8,891.85
Net Pension Liability	237,045.00
Total PENSION LIABILITIES	227,633.15
Total Long Term Liabilities	227,633.15
Total Liabilities	229,719.18
Equity	
Capital Improvement Reserve	33,533.07
Retained Earnings	740,622.19
Net Income	-64,797.65
Total Equity	709,357.61
TOTAL LIABILITIES & EQUITY	939,076.79

**Juniper Drive Financial Reports
January 2021**

REVISED Juniper Drive Special Zone of Benefit Funds

**As Of
January 31, 2021**

	Previous	Credits	Debits	Adjustments	1/31/2021 Balance
Bank of America	42,124.32	6,444.16	(12,293.84)	-	36,274.64
Juniper Drive Fees Collected		6,444.16			
Juniper Drive Expenses			(12,293.84)		
LAIF	4,624.69	7.31	-	-	4,632.00
Interest		7.31			
Other					
County Investment Pool	305,294.78	-	-	-	305,294.78
Checking Transfers					
Interest		-			
Other		-			
Total**	352,043.79	6,451.47	(12,293.84)	-	346,201.42

** Balance Owed to Sewer Fund (4,653.83)
Total with Balance Owing to Sewer Fund 341,547.59

Juniper Drive Wash					
Fwd	JD Fees Coll	JD Checks	JD JES	TXF	JD Owes SF
(5,731.09)	2,417.40	(1,340.14)	-		(4,653.83)
Funds collected / paid in Sewer Fund					

Revised 1/27/2021 to Adjust Cost Allocation & Report Format

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

02/04/21

As of January 31, 2021

Accrual Basis

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	36,274.64
102 - LAIF	4,632.00
Mono County Treasury Inv. Pool	<u>305,294.78</u>
Total Checking/Savings	346,201.42
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
122 - MAINTENANCE FEES	<u>6,943.38</u>
Total 120 - ACCOUNTS RECEIVABLE	<u>6,943.38</u>
Total Accounts Receivable	6,943.38
Other Current Assets	
JDSZB Wash Account	<u>-4,653.83</u>
Total Other Current Assets	<u>-4,653.83</u>
Total Current Assets	<u>348,490.97</u>
TOTAL ASSETS	<u>348,490.97</u>
LIABILITIES & EQUITY	
Equity	
32000 · 304 - Retained Earnings	405,179.97
Net Income	<u>-56,689.00</u>
Total Equity	<u>348,490.97</u>
TOTAL LIABILITIES & EQUITY	<u>348,490.97</u>

Budget Reports Year to Date Actual to Budget January 2021

- Sewer YTD Actual to Budget - 2 Month Review
- Juniper YTD Actual to Budget – 2 Month Review

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: FINANCE OVERSIGHT COMMITTEE

FROM: LORINDA BEATTY

SUBJECT: REVISED BUDGET

DATE: FEBRUARY 9, 2021

As discussed at the January 12, 2021 Regular Board Meeting, the budget for Fiscal Year 2020/2021 requires adjustment due to changes in operations, financial policies and staff.

The attached budget has been adjusted to accommodate the changes that have occurred during the fiscal year and may need further adjustment as the year progresses.

REQUESTED ACTION: Motion to approve the Fiscal Year 2020/2021 Revised Budget as presented.

**HILTON CREEK COMMUNITY SERVICES DISTRICT
SEWER FUND**

REVISED 01/31/2021

Rolling 2 Month View

REVENUES	BUDGET	December	January	1/31/2021	Budget Adj	Over (Under)	% Used
		Month 6	Month 7	Year to Date	1/31/2021	{+ or -}	
General Operating Revenue:							
Property Taxes	122,000.00			27,981.53		94,018.47	23%
Sewer Operation & Maintenance Revenue:							
Sewer Use Fees Collected	302,000.00	23,728.28	37,033.36	204,354.43		97,645.57	68%
Sewer connection inspection fees	100.00			-		100.00	0%
Sewer Capital Improvement Revenue:							
Sewer Connection Fees	14,586.00			-		14,586.00	0%
Sewer Availability Fees	500.00			-		500.00	0%
Interest on Investments	4,000.00	0.25	8.08	1,349.27		2,650.73	34%
Investment Returns				-		-	
Transfer From Reserves		16,054.19		36,054.19		(36,054.19)	
Transfer From Other Funds			30,000.00	145,000.00		(145,000.00)	
TOTAL REVENUES	443,186.00	39,782.72	67,041.44	414,739.42	-	28,446.58	94%
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	2,000.00		411.45	411.45		1,588.55	21%
***Depreciation Expense (Book Entry Only)		7,500.00	7,500.00			-	
SUBTOTAL		7,500.00	7,911.45	52,911.45	105,822.90	204,145.80	
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	20,000.00	1,278.30		3,589.60	(11,000.00)	5,410.40	40%
Medical Reimbursement - Employee	3,600.00	486.00		486.00		3,114.00	14%
Health Insurance	8,203.00	491.20	511.23	8,750.85	4,000.00	3,452.15	72%
Health Insurance - Retired		278.00	260.19	1,156.35	2,600.00	1,443.65	44%
Long Term Care Insurance	422.00			492.03	70.03	-	100%
Retirement Benefits - Employer Contributions	6,762.00	214.96	644.88	5,331.64	3,400.00	4,830.36	52%
*** Retirement Benefits - Employee Contributions		207.69	623.07			-	
***457 - Employee Contributions		400.00	400.00			-	
457 Employer Contributions		232.94	232.94	582.35	2,200.00	1,617.65	26%
***457 Employer Contributions (Less Adj)		258.82	258.82			-	
SUBTOTAL:	22,000.00	3,847.91	2,931.13	56,912.50	94,822.90	211,144.75	
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	6,000.00	1,275.00	1,275.00	9,734.95	11,000.00	7,265.05	57%
Manager Gross Salary	72,000.00	5,538.46	5,538.46	41,538.45		30,461.55	58%
Manager Gross Salary (Now Retired)				18,987.84	18,987.84	-	100%
Secretarial Gross Salary	29,487.00	2,821.50	2,052.00	16,120.27		13,366.73	55%
Secretarial Gross Salary (Now Retired)				10,626.52	10,626.52	-	100%
Payroll Taxes	3,000.00	460.10	580.24	3,698.64	3,500.00	2,801.36	57%
Payroll Processing Fee Expense		8.75	8.75	61.25	112.00	61.25	55%
SUBTOTAL	110,487.00	10,103.81	9,454.45	100,767.92	44,226.36	53,955.94	
OPERATIONS							
Liability Insurance	9,350.00			9,286.20	(63.80)	(0.00)	100%
Worker's Comp Insurance				5,461.60	5,461.60	-	100%
Accounting	6,500.00			-		6,500.00	0%
Legal	10,000.00			14,921.16	16,000.00	11,078.84	57%
Dues & Subscriptions	1,700.00	202.50		2,568.50	3,000.00	2,131.50	55%
Travel -Non Litigation	200.00			-		200.00	0%
License and Fees	22,500.00	23,210.00		23,210.00	710.00	-	100%
Loan Interest (County Loan)	2,187.00		1,665.66	2,838.87	651.87	-	100%
Office Expenses	6,000.00	1,602.58	871.63	6,845.48	6,000.00	5,154.52	57%
Educational Expenses	800.00	(475.00)		175.00		625.00	22%
Telephone	1,500.00	154.34	154.63	1,007.45	250.00	742.55	58%
Contingency	5,000.00			-		5,000.00	0%
Miscellaneous	395.00			-		395.00	0%
SUBTOTAL		24,694.42	2,691.92	66,314.26	32,009.67	31,827.41	
REPAIRS & MAINTENANCE							
Auto Expenses	3,000.00	180.26	183.91	1,035.37		1,964.63	35%
Contract Services	26,000.00	1,525.00	750.00	6,025.00		19,975.00	23%
Lab Testing		451.00	287.00	2,567.18	5,167.20	2,600.02	50%
Monitoring Well - Equipment & Consultation				2,250.61	3,000.00	749.39	75%
Plant - General Repairs & Maintenance		1,670.57	328.11	7,476.02	6,500.00	(976.02)	115%
Plant - Sewer Equipment			340.00	2,731.01	7,000.00	4,268.99	39%
Plant - Sludge Removal		245.35	1,301.25	3,504.07	4,300.00	795.93	81%
Sewer Lines - General Maintenance		18,701.17	651.68	32,537.68	40,000.00	7,462.32	81%
Snow Removal	7,500.00			-		7,500.00	0%
Supplies	2,000.00		129.06	180.77		1,819.23	9%
Water				195.00	390.00	195.00	50%
SCE - Plant	16,000.00	1,422.08	1,644.73	9,038.87		6,961.13	56%
SCE - Pump Station	7,000.00	494.93	598.86	3,406.00		3,594.00	49%
Repairs & Maintenance - Other		398.24		82.62	500.00	417.38	17%
SUBTOTAL:	347,606.00	25,088.60	6,214.60	382,932.12	207,829.26	210,656.14	
SUBTOTAL ALL OPERATING EXPENSES	480,093.00	71,234.74	29,203.55				
Sewer Capital Improvement Expenses:							
Capital Purchases/Improvements	67,000.00			-		67,000.00	0%
Engineering and Consulting Fees	10,000.00			-		10,000.00	0%
Lateral Extensions	5,000.00			-		5,000.00	0%
Debt Service:							
Loan Principal	19,658.00		61,936.49	71,685.32	52,027.32	-	100%
PERS Unfunded Liability	20,000.00			15,246.90		4,753.10	76%
SUBTOTAL:	121,658.00	-	61,936.49	86,932.22	52,027.32	86,753.10	50%
TOTAL EXPENSES	601,751.00	46,540.32	88,448.12	526,776.84	354,679.48	508,553.99	55%
***Less Non Budget Items		8,366.51	8,781.89	57,459.51		-	
Adjusted Total Expenses		38,173.81	79,666.23		354,679.48	508,553.99	
						Projected Expenses 7/1/20	601,751.00
						Adjusted Expenses 01/31/21	354,679.48
						New Adjusted Budget Exp.	956,430.48

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

02/04/21

January 2021

Accrual Basis

	Jan 21
Ordinary Income/Expense	
Income	
Fees	
Returned /Rejected Payments	10.00
Use Fees	52,334.10
Total Fees	52,344.10
Total Income	52,344.10
Gross Profit	52,344.10
Expense	
Administration fee	411.45
Depreciation Expense	7,500.00
Employee Benefits	
Employee 457 Contributions	400.00
Employer 457 Contributions	491.76
Health Insurance	771.42
Retirement	1,267.95
Total Employee Benefits	2,931.13
Office Expenses	
Bank Service Charges	271.00
Office Communication- Not Phone	36.00
Office General / Misc	137.31
Postage / Shipping General	247.32
Website / Advert./ Pub Notice	180.00
Total Office Expenses	871.63
Operations Administration	
Interest Expense	
Loan Interest	1,665.66
Total Interest Expense	1,665.66
Telephone	
Telephone - Cell	112.73
Telephone - Fire Alarm	41.90
Total Telephone	154.63
Total Operations Administration	1,820.29
Payroll Expenses	
Gross Payroll-Board of Director	1,275.00
Gross Payroll-District Manager	5,538.46
Gross Payroll-Secretary	2,052.00
Payroll Taxes	580.24
Payroll Expenses - Other	8.75
Total Payroll Expenses	9,454.45
Repairs & Maintenance	
Automobile Expense	
Fuel	177.44
Maintenance	6.47
Total Automobile Expense	183.91
Contract Services	750.00
Lab Testing	287.00
Plant - General / Misc	328.11
Plant - Sewer Equipment	340.00
Sewer Lines- General Maint	651.68
Sludge Removal	1,301.25

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

02/04/21

January 2021

Accrual Basis

	<u>Jan 21</u>
Utilities	
SCE - Plant	1,644.73
SCE - Pump Station	<u>598.86</u>
Total Utilities	<u>2,243.59</u>
Total Repairs & Maintenance	6,085.54
Supplies	
Clothing Reimbursement	<u>129.06</u>
Total Supplies	<u>129.06</u>
Total Expense	<u>29,203.55</u>
Net Ordinary Income	23,140.55
Other Income/Expense	
Other Income	
Finance Charges	-10.00
Interest Income	8.08
Other Income	<u>315.18</u>
Total Other Income	313.26
Other Expense	
Other Expenses	<u>-145.42</u>
Total Other Expense	<u>-145.42</u>
Net Other Income	<u>458.68</u>
Net Income	<u><u>23,599.23</u></u>

JUNIPER DRIVE
ACTUAL TO BUDGET 2020/2021
REVISED 01/31/2021

Rolling 2 Month View

REVENUES	BUDGET	December Month 6	January Month 7	1/31/2021 Year to Date	Budget Adj 12/31/2020	Over (Under) {+ or -}
Road Maintenance Revenue:						
Maintenance Fees Collected		1,529.70	6,444.16	41,818.75		-
Maintenance Fees Collected Through Sewer Fund		3,364.30	2,417.40	22,811.95		-
Combined Maintenance Fees	83,806.00	4,894.00	8,861.56	64,630.70		19,175.30
Interest - LAIF			7.31	33.89		(33.89)
Interest - County Investment Pool	6,500.00			1,323.71		5,176.29
Transfer From Reserves	90,000.00			-		90,000.00
Transfer From Other Funds				-		-
TOTAL REVENUES	180,306.00	9,788.00	17,730.43	130,619.00	-	114,317.70
EXPENSES						
ADMINISTRATION EXPENSES						
Administration Fee	1,500.00		45.72	45.72		1,454.28
SUBTOTAL	1,500.00	-	45.72	45.72	-	1,454.28
EMPLOYEE BENEFITS						
Medical Reimbursement - Director		142.04		165.34	900.00	734.66
Medical Reimbursement - Employee		54.00		54.00	360.00	306.00
Health Insurance		85.47	85.70	1,100.78	1,500.00	399.22
Retirement Benefits - Employer Contributions	619.00	49.76	97.52	2,493.10	3,000.00	1,125.90
457 Employer Contributions				-		-
SUBTOTAL:	619.00	331.27	183.22	3,813.22	5,760.00	2,565.78
PAYROLL						
Salaries & Employee Benefits:						
Director's Gross Salary		141.65	141.65	1,081.60	1,840.00	758.40
Manager Gross Salary	8,000.00	615.38	615.38	4,639.24	7,950.00	11,310.76
Secretarial Gross Salary	3,388.00	313.50	228.00	2,924.26	5,020.00	5,483.74
Payroll Taxes	350.00			-		350.00
Payroll Processing Fee Expense				-		-
SUBTOTAL	11,738.00	1,070.53	985.03	8,645.10	14,810.00	17,902.90
OPERATIONS						
Liability Insurance	1,050.00			1,638.64	588.64	-
Worker's Comp Insurance				-		-
Accounting	750.00			-		750.00
Legal	750.00			1,566.24	816.24	-
Dues & Subscriptions		22.50		22.50		(22.50)
Travel -Non Litigation				-		-
Office Expenses	1,000.00	97.43	165.74	948.26	1,650.00	1,701.74
Educational Expenses				-		-
Telephone		12.52	12.52	110.48	175.00	64.52
Miscellaneous				-		-
SUBTOTAL	3,550.00	132.45	178.26	4,286.12	3,229.88	2,493.76
REPAIRS & MAINTENANCE						
Auto Expenses		20.02	20.44	149.77		(149.77)
Contract Services				-		-
Snow Removal	20,000.00		12,000.00	25,000.00	15,000.00	10,000.00
Supplies				-		-
Repairs & Maintenance	90,000.00	3,135.00	24.47	70,703.87		19,296.13
SUBTOTAL:	110,000.00	3,155.02	12,044.91	49,930.61	49,239.76	49,885.15
TOTAL EXPENSES	127,407.00	4,689.27	13,437.14	66,720.77	73,039.64	74,301.87
				Projected Expenses 7/1/20	127,407.00	
				Adjusted Expenses 01/31/21	73,039.64	
				New Adjusted Budget Exp.	200,446.64	

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

January 2021

02/04/21

Accrual Basis

	Jan 21
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Maintenance Fees	
Returned / Rejected Payments	10.00
401 - Maintenance Fees - Other	14,273.12
Total 401 - Maintenance Fees	14,283.12
Total 400 - REVENUE	14,283.12
Total Income	14,283.12
Gross Profit	14,283.12
Expense	
500- OPERATING EXPENSES	
501 Administrative Expenses	45.72
504 - Employee Benefits	
504-A - Retirement	97.52
504-B - Health Insurance	85.70
Total 504 - Employee Benefits	183.22
512 - SNOW REMOVAL	12,000.00
64900 · 507 - Office Expense	
60400 · 502 - Bank Service Charges	97.00
64900 · 507 - Office Expense - Other	68.74
Total 64900 · 507 - Office Expense	165.74
66000 · 508 - Payroll Expenses	
508-A - Gross Payroll Gen. Mgr.	615.38
508-B - Gross Payroll - Sec.	228.00
508 D - 10% Director Gross	141.65
Total 66000 · 508 - Payroll Expenses	985.03
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	20.44
Total 67200 · 511 - Repairs and Maintenance	20.44
68100 · 515 - Telephone Expense	12.52
500- OPERATING EXPENSES - Other	24.47
Total 500- OPERATING EXPENSES	13,437.14
Total Expense	13,437.14
Net Ordinary Income	845.98
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	7.31
Total 600 - OTHER INCOME	7.31
Total Other Income	7.31
Net Other Income	7.31
Net Income	853.29

Plant Electric Use Comparison

	FY 20192020		FY 2020/2021		Difference	
	Kwh	Cost	Kwh	Cost	Kwh	Cost
July	9459	1273.14	9591	1374.75	132	101.61
August	10148	1294.31	11875	1852.97	1727	558.66
September	12883	1807.81	10822	1506.67	-2061	-301.14
October	15379	1587.41	9597	1237.67	-5782	-349.74
November	12493	1264.56	11274	1422.08	-1219	157.52
December	12119	1264.17	13470	1644.73	1351	380.56
January	12056	1269.72	11356	1418.22	-700	148.50
February	11327	1220.72				
March	10809	1189.09				
April	16785	1813.11				
May	15195	1673.46				
June	16781	2222.14				

Pump Station Use Comparison

	FY 20192020		FY 2020/2021		Difference	
	Kwh	Cost	Kwh	Cost	Kwh	Cost
July	4034	891.29	2863	585.25	-1171	-306.04
August	3988	689.56	2815	651.18	-1173	-38.38
September	3256	837.08	2958	647.14	-298	-189.94
October	3296	491.09	2812	428.64	-484	-62.45
November	3766	466.44	3518	494.93	-248	28.49
December	3758	481.99	3840	598.86	82	116.87
January	3679	468.13	3425	861.30	-254	393.17
February	3506	438.24				
March	3616	476.56				
April	4059	521.06				
May	3694	584.88				
June	3662	668.09				

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

January 12, 2021

5:00 P.M.

Minutes

1. Steve Shipley called the meeting to order at 5:10 p.m.

A. ROLL CALL

Members Present: Cindy Adamson, Isabel Connolly, Garrett Higerd,
and Steve Shipley

Members Absent: Windsor Czeschin

Staff Present: Kyle Burnett, Lorinda Beatty

2. ADDITIONS TO AGENDA

None

3. PUBLIC COMMENT

A. Mr. Richman suggested a consent calendar for future meetings.

4. FINANCIAL OFFICER/SECRETARY OF THE BOARD REPORTS

A. Consideration & Approval of Disbursements List for December 2020

1. Disbursements and Checks
2. One-signor Checks 8132-8136

Motion: To approve the checks as written and one-signor checks 8132-8136

Moved by Ms. Adamson, Second by Ms. Connolly

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

B. Review & Acceptance of Monthly Financial Reports

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

No Comments

C. Finance Updates

No Comments

5. APPROVL OF MINUTES

A. Minutes of the Regular Board Meeting of January 12, 2021

Motion: To approve the minutes of the Regular Board Meeting of January 12, 2021

Moved by Ms. Connolly, Second by Ms. Adamson

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

7. NEW BUSINESS

A. Juniper Drive Special Zone of Benefit Cost Sharing Policy

Ms. Beatty presented a Cost Allocation Policy to the Board

Motion: To approve the Cost Allocation Policy as presented approving adjustments to the beginning of the fiscal year.

Moved by Mr. Higerd, Second by Ms. Adamson

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

B. Emergency Procedures Paging Policy

Mr. Burnett presented a rough draft on the paging policy and emergency contact list. Suggestions were made regarding the call list.

C. Board Meeting Dates and Times

The Board confirmed that the current regular board meeting dates and times do not need to be adjusted for the immediate future.

8. OLD BUSINESS

None

9. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities, Operational Stability

1. Update on Treatment Plant

Wastewater Treatment plant is stable and treating well. Sierra Springs backup generator and the aeration tank blowers were serviced.

a. Quarter Wastewater Discharge Report – Quarter 4

No Comments

b. Lift Station Pump Rebuild

The pump was delivered in December. Mr. Burnett is researching a third pump at the wet well.

10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS
Generator for Plant and Revised Budget

11. BOARD MEMBER COMMENTS/REPORTS
No Comments

12. ANNOUNCEMENTS
A. Regular Board Meeting February 9, 2021 at 5:00 p.m.

14. ADJOURNMENT

Motion: To Adjourn the January 12, 2021 Regular Board Meeting at 6:20 p.m.

Moved by Ms. Adamson, Second by Ms. Connolly

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

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: THE BOARD OF DIRECTORS

FROM: LORINDA BEATTY

SUBJECT: INVESTMENT FUND INTEREST ALLOCATION

DATE: FEBRUARY 9, 2021

During the October 13, 2020 Board Meeting a discussion regarding the allocation of investment returns took place. A 52%-48% split was determined to be the past and best practice.

In the past the earning potential between the Sewer accounts and Juniper Drive accounts was approximately 52% and 48%. However, we have continued to utilize the Sewer Fund accounts to stabilize the operation's fund, decreasing the fund's earning potential.

After some analysis I have determined that the interest income should be split according to the earning power of the account balance. This would provide fair representation of the fund's actual earning potential.

The calculation adjustment will not cause an increase to work flow time and the initial change will be minimal; however, because the fund is divided the interest earned should be appropriately allocated.

Additionally, during the budget analysis past procedures did not divide property tax revenue which is appropriate as that revenue goes toward operation costs. Any property revenue that was divided out during the current fiscal year has been reversed.

I have created an Investment Fund Allocation Policy which will assist current and future financial operations and management decisions with consistent financial practices.

REQUESTED ACTION: Review and approve the Investment Fund Allocation Policy as presented.

Hilton Creek Community Services District Investment Fund Allocation Policy

Purpose / General Statements

The purpose of this investment fund allocation policy is to summarize, in writing, the methods and procedures that Hilton Creek Community Services District (District) will use to allocate interest and property tax income.

Interest Income

Interest Income is to be determined by utilizing the fund's combined beginning balance of the earned month; divide each fund's beginning balance with the combined balance.

Example:

Beginning balance of the Mono County Investment Pool of the Sewer Fund portion is \$55,000.
Beginning balance of the Mono County Investment Pool of the Juniper Drive portion is \$33,000
The combined balance of both accounts is \$88,000
Interest earned and posted is \$4,400
To determine the earning power of both funds and the allocation of the interest earned.

Sewer Fund $\$55,000 / \$88,000 = 0.625$ $\$4,400 \times 0.625 = \$2,750$ Interest Earned
Juniper Drive $\$33,000 / \$88,000 = 0.375$ $\$4,400 \times 0.375 = \$1,650$ Interest Earned

The above formula will provide a fair representation of interest earned for each fund.

Property Tax

All Property Tax will be distributed to the Sewer Fund. Property Tax Revenue is not allocated to the Juniper Drive Fund.

Property Taxes include:

Secured Property Taxes, Unsecured Property Taxes, Excess ERAF, Sale Taxes and HOPTR Property Taxes.

Delinquent Property Taxes

In short, delinquent property taxes will be allocated to the proper account when received.

Please refer to the Delinquent Accounts and Property Tax Policy for further detail.

Finance Procedures

**HILTON CREEK
COMMUNITY SERVICES DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2020

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

January 5, 2021

To the Board of Directors
Hilton Creek Community Services District
Crowley Lake, California

We have audited the financial statements of Hilton Creek Community Services District as of and for the year ended June 30, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Hilton Creek Community Services District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Hilton Creek Community Services District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the effectiveness of the District's internal controls. Accordingly, we do not express an opinion on the effectiveness of the District's internal controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Financial Analysis (Sewer):

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Operating revenues	\$ 352,738	\$ 330,215	\$ 22,523
Operating expenses	<u>522,889</u>	<u>493,273</u>	(29,616)
Operating income (loss)	(170,151)	(163,058)	(7,093)
Non-operating revenues (expenses)	<u>142,434</u>	<u>133,063</u>	<u>9,371</u>
Net income (loss)	\$(<u>27,717</u>)	\$(<u>29,995</u>)	\$ <u>2,278</u>
Cash (sewer)	\$ <u>470,918</u>	\$ <u>404,732</u>	\$ <u>66,186</u>

Observations:

Revenues –

Slightly more user fees – about 8% increase in 2020

More connection fees received in 2020

Expenses –

\$22,523 increase in expenses mostly due to increase in cost of labor and employee benefits.

Cash –

\$66,186 increase in sewer cash.

2. Current Year Recommendation:

A. OPEB (Postemployment Benefits Other Than Pensions)

Observation

Determine if the District has an OPEB obligation to pay health insurance or other post employment benefits (other than retirement) to eligible retirees of the District.

Past years' inquiries of District staff revealed that the District had no OPEB plan in place – i.e. the District will not pay health insurance premiums of retired employees.

If the District provides health insurance to retirees, an actuarial firm must be hired, at a minimum of every two years. GASB Statement No. 75 requires an actuarial valuation be performed, District's financial statement will need to report an OPEB obligation (in a similar reporting format as NPL – net pension obligation) with supporting financial statement footnotes and R.S.I. (required supplementary information).

Recommendation

Determine whether District has an OPEB plan. If so, hire an actuary and comply with GASB Statement No. 75.

**HILTON CREEK
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2020**

ROBERT W. JOHNSON
Certified Public Accountant

TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditor's Report	1-2
Basic Financial Statements:	
Statement of Net Position	3
Statement of Revenues, Expenses and Changes in Net Position	4
Statement of Cash Flows	5-6
Notes to Financial Statements	7-20
Required Supplementary Information:	
Schedule of the District's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date	22
Schedule of Contributions for Pensions	23
Supplemental Information:	
Principal Officials	25
Schedule of Expenses – Juniper	26



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpajgroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Hilton Creek Community Services District
Crowley Lake, California

Report on the Financial Statements

We have audited the accompanying financial statements of Hilton Creek Community Services District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hilton Creek Community Services District as of June 30, 2020, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinion on the basic financial statements is not affected by this missing information. We have applied certain limited procedures to the other required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Hilton Creek Community Services District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, CPA
A Century Company

Citrus Heights, California
January 5, 2021

HILTON CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2020

ASSETS AND DEFERRED OUTFLOWS

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Current assets:			
Cash and investments (Note 3)	\$ 470,918	\$ 402,893	\$ 873,811
Intercompany (Juniper)	353	-	353
Accounts receivable	<u>15,262</u>	<u>2,640</u>	<u>17,902</u>
Total current assets	<u>486,533</u>	<u>405,533</u>	<u>892,066</u>
Capital assets, at cost (Note 4)	3,220,800	-	3,220,800
Less, accumulated depreciation	<u>2,590,639</u>	<u>-</u>	<u>2,590,639</u>
	<u>630,161</u>	<u>-</u>	<u>630,161</u>
Deferred outflows related to pension (Note 6)	<u>45,766</u>	<u>-</u>	<u>45,766</u>
	<u>\$1,162,460</u>	<u>\$ 405,533</u>	<u>\$1,567,993</u>

See notes to financial statements

LIABILITIES, DEFERRED INFLOWS
AND NET POSITION

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Current liabilities:			
Current portion of long-term debt (Note 5)	\$ 19,657	\$ -	\$ 19,657
Accounts payable	39,189	-	39,189
Accrued payroll liabilities	6,616	-	6,616
Intercompany (Juniper)	<u>-</u>	<u>353</u>	<u>353</u>
Total current liabilities	65,462	353	65,815
Non-current liabilities:			
Net pension liability (Note 6)	237,045	-	237,045
Long-term debt, net of current portion (Note 5)	<u>52,028</u>	<u>-</u>	<u>52,028</u>
Total liabilities	<u>354,535</u>	<u>353</u>	<u>354,888</u>
Deferred inflows related to pension (Note 6)	<u>33,770</u>	<u>-</u>	<u>33,770</u>
Net position:			
Net investment in capital assets	630,161	-	630,161
Restricted	33,533	-	33,533
Unrestricted	<u>110,461</u>	<u>405,180</u>	<u>515,641</u>
	<u>774,155</u>	<u>405,180</u>	<u>1,179,335</u>
	<u>\$1,162,460</u>	<u>\$ 405,533</u>	<u>\$1,567,993</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
for the year ended June 30, 2020

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Operating revenues:			
Sewer use fees	\$ 337,111	\$ -	\$ 337,111
Maintenance fees	-	82,628	82,628
Connection fees	14,586	-	14,586
Other	<u>1,041</u>	<u>-</u>	<u>1,041</u>
Total operating revenues	<u>352,738</u>	<u>82,628</u>	<u>435,366</u>
Operating expenses:			
Treatment	199,708	-	199,708
Collection	78,096	-	78,096
Administration and general	142,598	-	142,598
Juniper Drive	-	157,874	157,874
Depreciation	<u>102,487</u>	<u>-</u>	<u>102,487</u>
Total operating expenses	<u>522,889</u>	<u>157,874</u>	<u>680,763</u>
Operating income (loss)	<u>(170,151)</u>	<u>(75,246)</u>	<u>(245,397)</u>
Non-operating revenues (expenses):			
Property taxes	137,934	-	137,934
Interest income	7,315	4,576	11,891
Interest expense	<u>(2,815)</u>	<u>-</u>	<u>(2,815)</u>
	<u>142,434</u>	<u>4,576</u>	<u>147,010</u>
Income (loss) before contributions	<u>(27,717)</u>	<u>(70,670)</u>	<u>(98,387)</u>
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>
Changes in net position	<u>(27,717)</u>	<u>(70,670)</u>	<u>(98,387)</u>
Total net position:			
Beginning	<u>801,872</u>	<u>475,850</u>	<u>1,277,722</u>
Ending	<u>\$ 774,155</u>	<u>\$ 405,180</u>	<u>\$1,179,335</u>

See notes to financial statements

HILTON CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS
for the year ended June 30, 2020

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ 353,869	\$ 85,179	\$ 439,048
Payments to suppliers	(251,895)	(124,540)	(376,435)
Payments to employees	(145,738)	(14,780)	(160,518)
Net cash provided by (to) operating activities	(43,764)	(54,141)	(97,905)
Cash flows from noncapital financing activities:			
Property taxes	137,934	-	137,934
Principal payments on County loan	(19,030)	-	(19,030)
Interest payments on County loan	(2,815)	-	(2,815)
	<u>116,089</u>	<u>-</u>	<u>116,089</u>
Cash flows from capital and related financing activities:			
Purchase of capital assets	(13,454)	-	(13,454)
	<u>(13,454)</u>	<u>-</u>	<u>(13,454)</u>
Cash flows from investing activities:			
Interest income	<u>7,315</u>	<u>4,576</u>	<u>11,891</u>
Net increase (decrease) in cash equivalents	66,186	(49,565)	16,621
Cash – beginning of year	<u>404,732</u>	<u>452,458</u>	<u>857,190</u>
Cash – end of year	<u>\$ 470,918</u>	<u>\$ 402,893</u>	<u>\$ 873,811</u>

See notes to financial statements

HILTON CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS, continued
for the year ended June 30, 2020

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by (to) operating activities:			
Operating income (loss)	\$(170,151)	\$(75,246)	\$(245,397)
Depreciation	102,487	-	102,487
Net pension liability	25,202	-	25,202
Deferred inflows	7,656	-	7,656
Deferred outflows	(3,588)	-	(3,588)
Changes in operating assets and liabilities:			
Receivables	1,131	2,551	3,682
Accounts payable	10,767	-	10,767
Accrued payroll and vacation payable	1,286	-	1,286
Other	(18,554)	18,554	-
	<u>126,387</u>	<u>21,105</u>	<u>147,492</u>
Net cash provided by (to) operating activities	\$(43,764)	\$(54,141)	\$(97,905)
Supplementary information:			
Cash paid for interest	\$ 2,815	\$ -	\$ -

See notes to financial statements

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2020

1. Organization:

Hilton Creek Community Services District (the “District”) was formed in 1963 and provides sewer services to residents of the Hilton Creek area. The District’s financial and administrative functions are governed by a five member Board of Directors appointed by the Board of Supervisors.

The District manages the operations and administrative affairs of Juniper Drive Special Zone of Benefit (“Juniper”) a separate subdivision which provides various maintenance services to its residents. Juniper is considered a component unit of the District since the same Board of Directors governs both operations.

2. Summary of Significant Accounting Policies:

The basic financial statements of Hilton Creek Community Services District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Fund Accounting

The District is an enterprise fund. All operations are accounted for in an enterprise fund.

Enterprise Fund – The enterprise fund is used to account for sewer operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

The District's books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained and the accompanying financial statements are presented on the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Operating revenues and expenses, such as sewer sales along with sewer expenses, consist of those revenues and expenses that result from the ongoing principal operations of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income and interest expense, result from non-exchange transactions, in which, the District gives (receives) value without directly receiving (giving) value in exchange.

Depreciation

Property, plant and equipment are recorded at historical cost. Assets acquired by contributions are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in banks, deposits in the State of California Local Agency Investment Fund (LAIF) and Mono County Pooled Investment Fund are considered to be cash and cash equivalents.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budget is prepared on the accrual basis to match the operating statements.

Investments

Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Property Tax Revenue

Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Compensated Absences

Vested or accumulated vacation of full time employees that is expected to be liquidated with expendable available financial resources is reported as an expense and as a current liability.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

3. Cash and Investments:

At year-end the carrying amount of the District's unrestricted deposits was \$138,895 and the bank balance was \$150,397. The bank balance was covered by Federal depository insurance and collateral held in the pledging bank's trust department as mandated by State law.

	<u>Sewer</u>	<u>Juniper</u>	<u>Total</u>
Cash – checking	\$ 11,038	\$ 94,324	\$ 105,362
– restricted capital reserve	<u>33,533</u>	<u>-</u>	<u>33,533</u>
	<u>\$ 44,571</u>	<u>\$ 94,324</u>	<u>\$ 138,895</u>

Investments:

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investment in LAIF and Mono County Pooled Investment Fund are reported at fair value.

	<u>Carrying Amount</u>	<u>Maturity - 12 months or less</u>
Balance, June 30, 2020		
Local Agency Investment Fund	\$ 9,519	\$ 9,519
Mono County Pooled Investment Fund	<u>725,397</u>	<u>725,397</u>
	<u>\$ 734,916</u>	<u>\$ 734,916</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

3. Cash and Investments, continued:

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District's funds in LAIF and Mono County Pooled Investment Fund are invested in a diversified portfolio (of underlying investments e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF and the Mono County Pooled Investment Fund can be withdrawn on demand.

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2020 are as follows:

	<u>Balance</u> <u>6-30-19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6-30-20</u>
Sewer:				
Improvements	\$ 78,028	\$ -	\$ -	\$ 78,028
Vehicles	16,500	-	-	16,500
Equipment	3,094,805	10,076	-	3,104,881
Other	<u>18,013</u>	<u>3,378</u>	<u>-</u>	<u>21,391</u>
Total	<u>\$3,207,346</u>	<u>\$ 13,454</u>	<u>\$ -</u>	<u>\$3,220,800</u>

5. Long-Term Debt:

The following is a summary of the long-term debt activities for the year ended June 30, 2020:

	<u>Balance</u> <u>July 1, 2019</u>	<u>New Debt</u> <u>Issued</u>	<u>Debt</u> <u>Retired</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Current</u> <u>Portion</u>
Mono County loan	<u>\$ 90,715</u>	<u>\$ -</u>	<u>\$ 19,030</u>	<u>\$ 71,685</u>	<u>\$ 19,657</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

5. Long-Term Debt, continued:

In July 2018 the District borrowed \$100,000 from the County of Mono at an annual interest rate of 3.3%. The loan is payable in semi-annual installment payments of \$10,922 commencing January 15, 2019 through July 15, 2023.

The future annual maturities of long-term borrowings as of June 30, 2020 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 19,657	\$ 2,187	\$ 21,844
2022	20,306	1,538	21,844
2023	20,976	868	21,844
2024	<u>10,746</u>	<u>176</u>	<u>10,922</u>
	<u>\$ 71,685</u>	<u>\$ 4,769</u>	<u>\$ 76,454</u>

6. Defined Benefit Retirement Plan:

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 2% at 60 risk pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. District employees who retire at age 50 to 65 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to .5000 to 2.418 percent of their average salary during their last 36 months of employment. A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

HILTON CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

Funding Policy

Covered employees are required by statute to contribute 7.0 percent of their salary to the plan after a formula to coordinate with Social Security. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due; however, the District also pays the employees' share. The District is required to contribute at an actuarially determined rate.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

Benefit formula	2% at 60
Benefit vesting schedule	5 years of service
Benefit payments	monthly for life
Retirement age	55+
Required employee contribution rates	Classic 7%; PEPR 6.75%
Required employer contribution rates	Classic 8.081%; PEPR 6.985%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Effective October 1, 2020 the District terminated payment of employer paid member contributions. Employees will pay the full amount of their normal member contribution rate.

For the year ended June 30, 2020, the contributions recognized as part of pension expense were as follows:

Contributions – employer	\$ <u>11,476</u>
--------------------------	------------------

HILTON CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

A. *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:*

As of June 30, 2020, the District reported net pension liability as follows:

Net pension liability	\$ <u>237,045</u>
-----------------------	-------------------

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2019 was as follows:

	<u>Miscellaneous Plan</u>
Proportion June 30, 2018	0.0021984%
Proportion June 30, 2019	<u>0.0023133%</u>
Change – Increase (Decrease)	<u>-0.0001149%</u>

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Adjustment due to differences in proportions	\$ 12,601	\$ 790
Net differences between projected and actual earnings on pension plan investments	-	3,998
Difference between actual and proportionate share of contributions	-	28,982
Difference between expected and actual experience	14,651	-
Changes in assumption	7,038	-
Pension contributions subsequent to measurement date	<u>11,476</u>	<u>-</u>
	<u>\$ 45,766</u>	<u>\$ 33,770</u>

\$11,476 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2021	\$ 6,539
2022	(6,720)
2023	(107)
2024	808
Thereafter	-

HILTON CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	7.5%

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	<u>2.0%</u>	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

HILTON CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Defined Benefit Retirement Plan, continued:

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease Net Pension Liability	6.15% \$380,232
Current Discount Rate Net Pension Liability	7.15% \$237,045
1% Increase Net Pension Liability	8.15% \$118,854

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

7. Risk of Loss:

Hilton Creek Community Services District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year the District purchased certain commercial insurance coverages to provide for these risks.

8. Subsequent Events:

Management has evaluated subsequent events through January 5, 2021, the date these June 30, 2020 financial statements were available to be issued.

HILTON CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

9. Covid-19:

In March 2020, the World Health Organization declared a global health pandemic of the Coronavirus Disease COVID-19. There has been very little adverse effect on the District's operations, given the necessity of sewer services to the community.

REQUIRED SUPPLEMENTARY INFORMATION

HILTON CREEK COMMUNITY SERVICES DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
 PENSION LIABILITY AND RELATED RATIOS

As of June 30, 2020

Last 10 years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Proportion of the net pension liability	0.00231%	0.0021984%	0.0021738%	0.00210%
Proportionate share of the net pension liability	\$ 237,045	\$ 211,843	\$ 215,577	\$ 182,212
Covered – employee payroll	\$ 142,847	\$ 132,675	\$ 128,647	\$ 113,404
Proportionate share of the net pension liability as percentage of covered-employee payroll	165.943%	159.670%	167.573%	160.675%
Plan's fiduciary net position	\$ 789,852	\$ 772,912	\$ 748,619	\$ 713,303
Plan fiduciary net position as a percentage of the total pension liability	76.92%	78.49%	77.64%	79.65%

Changes in assumptions: None

(1) Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

<u>2016</u>	<u>2015</u>
0.0457%	0.00236%
\$ 125,282	\$ 147,121
\$ 113,404	\$ 25,971
110.474%	566.49%
\$ 718,049	\$ 707,714
85.14%	82.79%

HILTON CREEK COMMUNITY SERVICES DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS

As of June 30, 2020

Last 10 years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution (actuarially determined)	\$ 11,476	\$ 9,787	\$ 9,263	\$ 8,955
Contributions in relation to the actuarially determined contributions	<u>11,476</u>	<u>(9,787)</u>	<u>(9,263)</u>	<u>(8,955)</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$ 142,847	\$ 132,675	\$ 128,647	\$ 113,404
Contributions as a percentage of covered employee payroll	8.03%	7.38%	7.2%	7.9%
Notes to Schedule:				
Valuation date:	6/30/19	6/30/18	6/30/17	6/30/16

Methods and assumptions used to determine contribution rates:

Amortization method	Entry Age Normal Cost Method
Remaining amortization period	15 years
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15% Net of Pension Plan Investment and Admin. Expenses

(1) Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

<u>2016</u>	<u>2015</u>
\$ 23,476	\$ 9,274
(<u>28,842</u>)	<u>9,274</u>
\$(<u>5,366</u>)	\$ <u>-</u>
\$ 113,404	\$ 25,971
25.43%	35.71%
6/30/15	6/30/14

SUPPLEMENTAL DATA

HILTON CREEK COMMUNITY SERVICES DISTRICT
PRINCIPAL OFFICIALS
for the year ended June 30, 2020

BOARD OF DIRECTORS

Steve Shipley	President
Isabel Connolly	Vice-President
Cynthia Adamson	
Windsor Czeschin	
Garrett Higerd	

OPERATIONS

Patrick Allen (retired 6/30/20)	General Manager
Marianne O'Connor (retired 9/30/20)	Secretary of the Board

HILTON CREEK COMMUNITY SERVICES DISTRICT
SCHEDULE OF EXPENSES – JUNIPER
for the year ended June 30, 2020

Bank charges and County admin. fee	\$ 1,689
Insurance	760
Office and postage	865
Payroll – District Manager	11,247
– Secretary	3,534
Employee benefits	5,425
Workers compensation	530
Repairs and maintenance	114,784
Snow removal	18,200
Audit	<u>840</u>
	<u>\$ 157,874</u>

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: THE BOARD OF DIRECTORS

FROM: KYLE BURNETT

SUBJECT: SEWER OVERFLOW – 1/13/2021

DATE: FEBRUARY 9, 2021

A sewer overflow at 74 Sierra Springs Drive occurred on 1/13/21. Please see the attached report for a description of the event.

It has been reported to Lahontan and the Mono County Department of Health. This report has also been submitted on CIWQS. (Spill reports are not reported on GeoTracker)

The spill site has been cleaned and any contaminated debris and soil have been removed before the recent snowfall event.

To reduce spills in the future, the Vactor/TV program will continue on a yearly basis. In addition, existing easements in the Sierra Springs area will be developed and maintained.

REQUESTED ACTION: Informational update. Please provide any suggestions for a better spill response in the future.

Hilton Creek Community Services District

Sewer Spill 1/13/2021

Spill Location: 74 Sierra Springs Drive, Crowley Lake CA

Estimated Total Gallons: 230gallons during the period of 11:00am to 12:55pm (estimated rate of 2gallons per minute)

Timeline for 1/13/2021:

9:00am – Notice the influent flowmeter is reading low and not trending properly. Immediately begin investigating the collection system for potential blockages. I started at the Lift Station and noticed the flow was lower than normal, so I started inspecting other parts of the collections system that flow to the lift station.

11:00am – Locate the section of the collection system with the partial blockage (I estimate the spill flow rate of 2gal/min) Immediately call Mammoth Community Water District (MCWD) and Villar Construction for emergency Vactor Trucks. Shortly after calling for the Vactor Trucks, I informed the resident of 74 Sierra Springs Dr. not to enter their backyard or to come into contact with the sewage.

12:15pm – MCWD arrives, with Villar Construction arriving shortly after. MCWD begins to clear the blockage while Villar Construction is vactoring one manhole upstream to reduce the total spill amount downstream.

12:30pm – Call TJ (Lahontan) to inform him of the spill in progress.

12:55pm – Blockage is removed, and the collection system flow is returned to normal.

1:57pm – Call Luis Molina (Mono County Health Department) and informed him of the spill. I informed him that due to the close proximity of the stream that minimal to no amount of bleach/chlorine should be used due to fears of it contaminating the stream in the backyard of 74 Sierra Springs Dr.

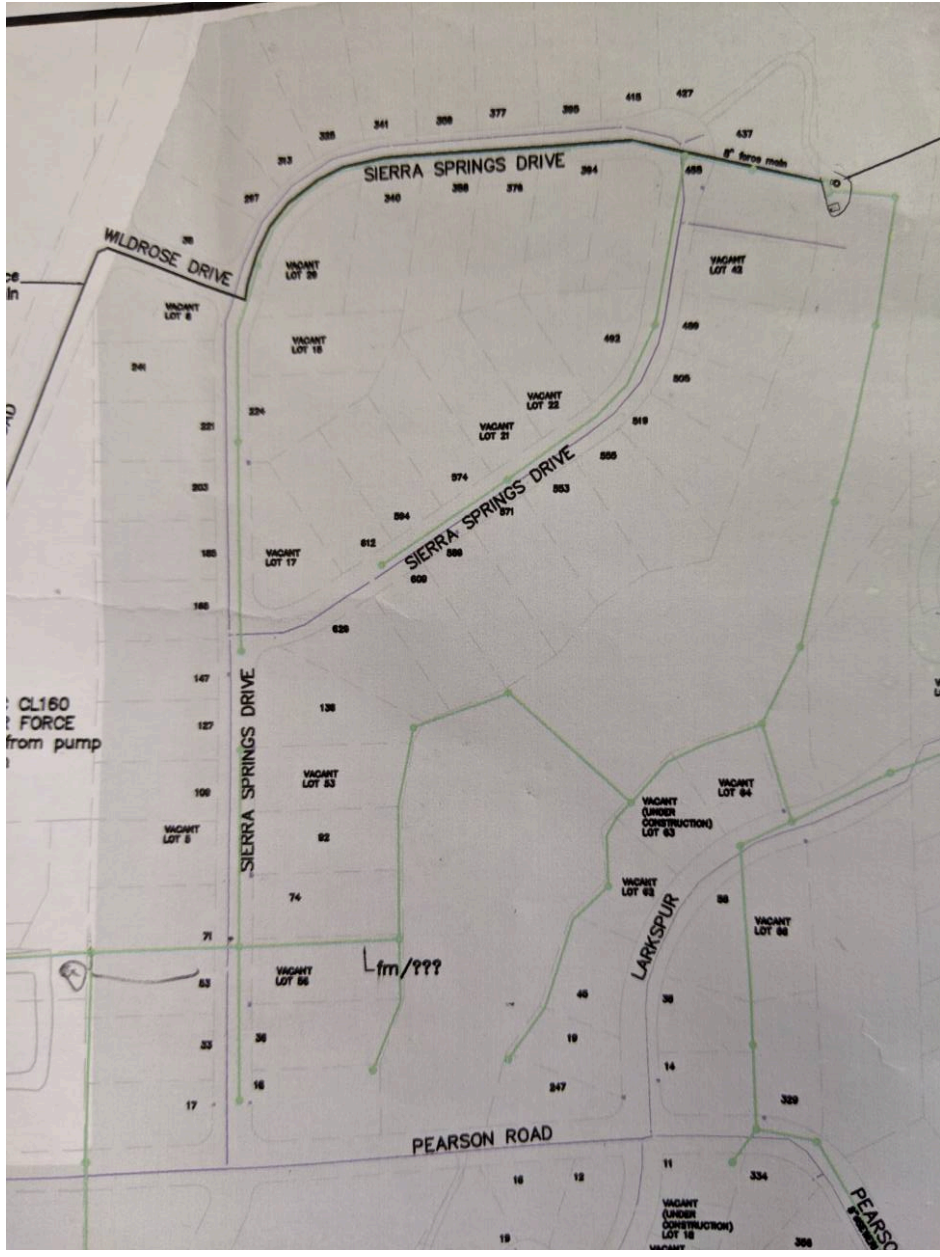
2:31pm – The owner of the vacant lot where the spill occurred was contacted (left a message) informing them of the spill and not to access the vacant lot due to the potential health hazard from the sewage.

There were solids as well as liquid that spilled from the collections system. The spill was on permeable dirt and wild foliage. A small amount of the solids was able to be raked up the same afternoon of the spill. The other debris will have to dry for another day or two to be removed due to it being inaccessible with the vactor portion of a vactor truck. Other items such as hay bales, and planter boxes will be completely removed and replaced. It does not appear that sewage entered the stream in the backyard of 74 Sierra Springs Dr. However, the sewage did travel within approximately 1 foot of entering the stream. There have been some sandbags placed where snowmelt might be able to wash solids into the

stream. However, due to the low amount of snow + sandbags I do not think this is likely.



Approximate Map Location of The Spill





How I estimated 2 gallons/minute for the spill flow rate



Area of flow from the backyard of 74 Sierra Springs Drive



Area of flow from the backyard of 74 Sierra Springs Drive



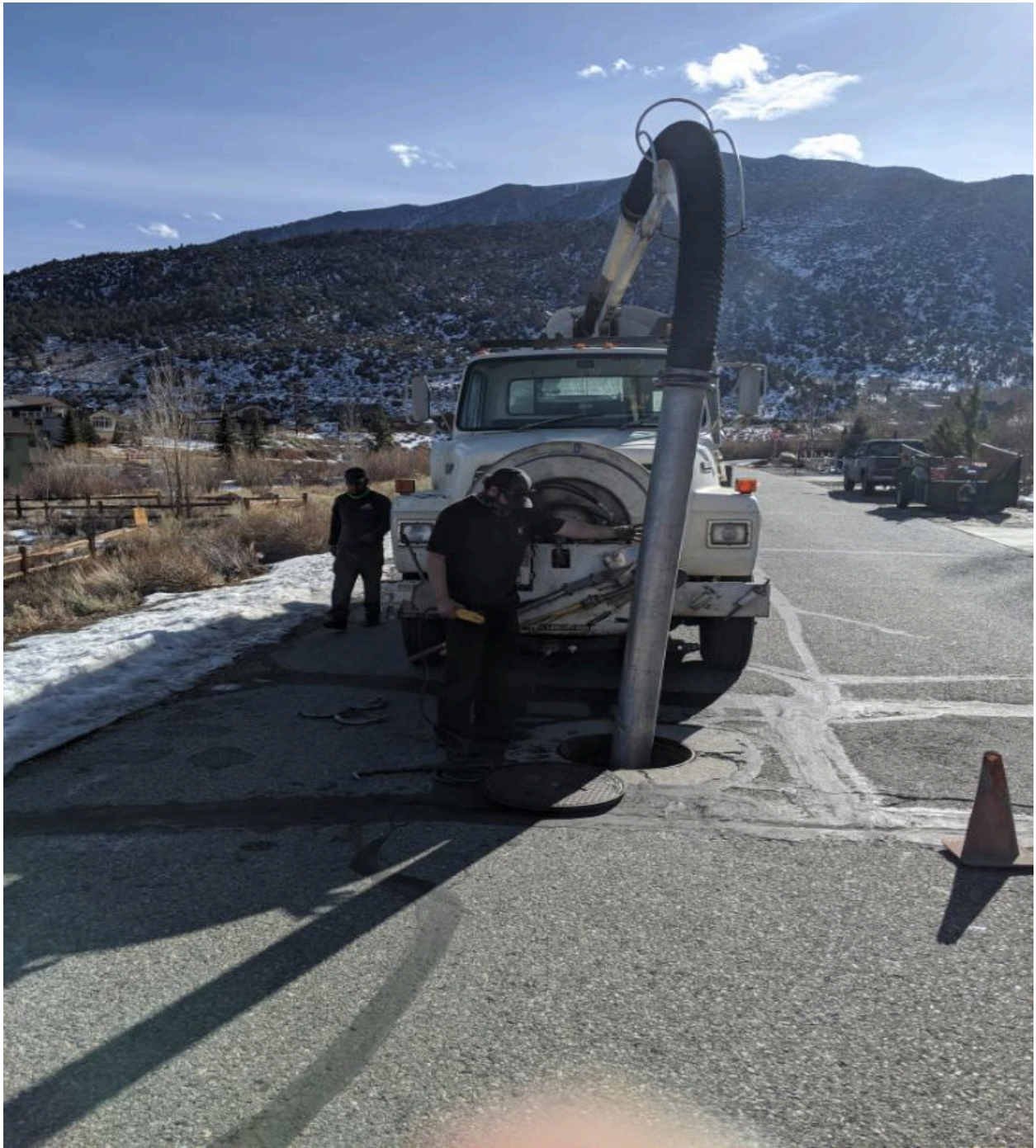
Area of flow from the backyard of 74 Sierra Springs Drive with MCWD Vector truck clearing the blockage



Area of flow from the backyard of 74 Sierra Springs Drive



Area of flow from the backyard of 74 Sierra Springs Drive



Villar Construction Vactor on the upstream manhole



Sandbag placed for snow-melt runoff



Sandbag placed for snow-melt runoff – The closest the spill got to the creek



Sandbags placed in two low points for snow-melt runoff



The manhole is located at the far corner of this lot. Caution tape has been placed to prevent access to the lot.



Caution tape has been placed to prevent access to the spill location



Caution tape has been placed in the backyard of 74 Sierra Springs Drive to prevent access to the spill location by the resident

THE FOLLOWING PAGES ARE PICTURES AND DATA FROM THE SPILL CLEANUP

On January 15, 2021, cleanup efforts to remove any contaminated debris were completed. This included removal of sagebrush, ground debris, garden beds and their soil, and solids from the sewer overflow. 7.11tons of debris was dumped at the Benton Crossing Landfill. Approximately ½ gallon of 1 part bleach to 4 parts water was lightly sprayed on the ground where the new garden beds will be placed. Replacement garden soil has not been ordered yet due to the unknown delivery date of the replacement garden beds. Please see the attached pictures on the following pages.









Invoice

Billy's Snow Removal
17 Sierra Springs Dr
Crowley Lake, CA 93546
Mobile Phone: [\(760\)937-7770](tel:(760)937-7770)
billycz@msn.com

Invoice Number: I210118151
Invoice Date: 01/18/2021
Payment Terms: Payment 30 days
after invoice
date
Invoice Due Date: 02/17/2021
Invoice Amount: 1,225.00
Created By: Billy Czeschin

Bill To
Hilton Creek Community Services District
3222 Crowley Lake Drive
Crowley Lake, CA 93546

Ship To
Sierra Springs Spill
Crowley Lake, CA 93546

Item #	Item Name	Quantity	Unit Price	Taxable	Total
1020	Backhoe Dig contaminated dirt	3.00	130.00		390.00
1016	Loader Haul dirt	3.00	150.00		450.00
1019	Trucking/Hauling Haul to landfill and dump drive time back to Crowley	3.00	85.00		255.00
1007	Labor	2.00	65.00		130.00

Subtotal: \$ 1,225.00
Invoice Amount \$ 1,225.00

No. W 09352

MONO COUNTY DEPARTMENT OF PUBLIC WORKS
P.O. Box 457 • Bridgeport, CA 93517 • (760) 932-5440

SITE: BX BP PV WK
ORIGIN: TOML COUNTY O/C: _____
SECTOR: CONTRACT COMMERCIAL RESIDENTIAL
TRANSPORT METHOD: Franchise Self-Haul

LANDFILLED WASTE	
MSW: <input type="checkbox"/> PACKER <input type="checkbox"/> ROLLOFF <input type="checkbox"/> OTHER	\$ _____
C&D: <input type="checkbox"/> MIXED C&D <input type="checkbox"/> STUMPS	\$ _____
<input type="checkbox"/> LARGE AGGREGATE	\$ _____
RECYCLED WASTE	
<input type="checkbox"/> CRUSH-READY AGGREGATE	\$ _____
<input type="checkbox"/> CONST WOOD <input type="checkbox"/> CLN WOOD <input type="checkbox"/> ORG	\$ _____
<input type="checkbox"/> SLUDGE <input type="checkbox"/> CARPET	\$ _____
METAL: _____ REFRIG.(EA) _____ SCRAP	\$ _____
_____ NON-REFRIG. APPL (EA.)	\$ _____
TIRES: _____ AUTO(EA) _____ RIM (EA)	\$ _____
_____ TRACTOR (EA)	\$ _____
EWASTE: _____ TV/MONITOR	\$ _____
OTHER: _____	\$ _____

TONS: 3.72 FEES: 275.28

GROSS 20220 lb INBOUND
01/16/2021 11:53AM

PAID BY:
 CASH
 CHECK NO:

ID 52

GROSS 20220 lb RECALLED
TARE 12700 lb
NET 7440 lb
01/16/2021 12:19PM

ACCT. NO:
380

ACCOUNT NAME: Hildan Greek
SIGNATURE: _____
PRINT NAME: _____
ATTENDANTS INITIALS: JH

**PLEASE RECYCLE
USED OIL, FILTERS AND
HAZARDOUS WASTE**

No. W 09323

MONO COUNTY DEPARTMENT OF PUBLIC WORKS
P.O. Box 457 • Bridgeport, CA 93517 • (760) 932-5440

SITE: BX BP PV WK
ORIGIN: TOML COUNTY O/C: _____
SECTOR: CONTRACT COMMERCIAL RESIDENTIAL
TRANSPORT METHOD: Franchise Self-Haul

LANDFILLED WASTE	
MSW: <input type="checkbox"/> PACKER <input type="checkbox"/> ROLLOFF <input type="checkbox"/> OTHER	\$ _____
C&D: <input type="checkbox"/> MIXED C&D <input type="checkbox"/> STUMPS	\$ _____
<input type="checkbox"/> LARGE AGGREGATE	\$ _____
RECYCLED WASTE	
<input type="checkbox"/> CRUSH-READY AGGREGATE	\$ _____
<input type="checkbox"/> CONST WOOD <input type="checkbox"/> CLN WOOD <input type="checkbox"/> ORG	\$ _____
<input type="checkbox"/> SLUDGE <input type="checkbox"/> CARPET	\$ _____
METAL: _____ REFRIG.(EA) _____ SCRAP	\$ _____
_____ NON-REFRIG. APPL (EA.)	\$ _____
TIRES: _____ AUTO(EA) _____ RIM (EA)	\$ _____
_____ TRACTOR (EA)	\$ _____
EWASTE: _____ TV/MONITOR	\$ _____
OTHER: <u>MIXED 33⁰</u>	\$ _____

TONS: 3.39 FEES \$ 111.67

ID: 23
GROSS 19600 lb INBOUND
01/15/2021 09:42PM

PAID BY:
 CASH
 CHECK NO:

ID: 23
GROSS 19600 lb RECALLED
TAPE 12820 lb
NET 6780 lb
01/15/2021 03:54PM

ACCT. NO:
380

ACCOUNT NAME: HILTON CREEK COMM SERVICE DIST
SIGNATURE: _____
PRINT NAME: Billy C
ATTENDANTS INITIALS: PL

**PLEASE RECYCLE
USED OIL, FILTERS AND
HAZARDOUS WASTE**



We appreciate your patience during these trying times. Our ship times, confirmations and service responses
[Learn More >](#)

1. Your Cart

2. Shipping

3. Billing



Gronomics Raised Bed, 48" x 95" x 19"

Item No: **8588225**

color: **Stained**

Quantity	Total
4	\$1,900.00

In Stock

Order Subtotal	\$1,900.00
Shipping Economy Shipping	\$0.00
* Sales Tax	\$137.75
Order Total:	\$2,037.75

[« Edit Cart](#)

[PLACE ORDER](#)

* Important Notice Regarding Sales and Use Tax

Chuck Villar Construction, INC
 P.O. Box 1183 - 424 Commerce Circle
 Mammoth Lakes, CA 93546
 Telephone#760-934-2114
 CA Lic#A541619

Invoice

DATE	INVOICE #
1/18/2021	19495

BILL TO
Hilton Creek Community Services District 3222 Crowley Lake Drive Crowley Lake, CA 93546

SHIP TO

P.O. NO.	TERMS
	Due on receipt

SERVICED	DESCRIPTION	QTY	RATE	AMOUNT
1/13/2021	Sewer blockage on main line	1	160.00	160.00
	Service Truck & Foreman w/ Helper	1.8	95.00	171.00
	Service Truck & Foreman	2.5	425.00	1,062.50
	Vactor Truck		7.75%	0.00
	Sales Tax			

After 30 days 5% will be added to past due amount. Also a \$25.00 late fee per month.	Total	\$1,393.50
---	--------------	------------

Order #**WM29555761**

Placed on: Jan 15, 2021

Billing Information

Paul Cushing74 Sierra Springs Dr
CROWLEY LAKE CA 93546

Payment Method: VISA ***3672

Item	Price/Item	Qty	Line Total
------	------------	-----	------------

Ship To Home (1 item)

74 Sierra Springs Dr , CROWLEY LAKE, CA 93546

Noble House Cozumel 40 in. Antique Copper Aluminum Outdoor Bench	\$229.92	1	\$229.92
--	----------	---	----------

Expect it on Jan 21

Ship To Home (1 item)

74 Sierra Springs Dr , CROWLEY LAKE, CA 93546

Hampton Bay Oak Cliff Metal Outdoor Patio Side Table	\$89.00	1	\$89.00
---	---------	---	---------

Expect it on Jan 20

Subtotal	\$318.92
Shipping	FREE
Sales Tax	\$23.12

Total	\$342.04
You Saved	\$8.74

Need help?Online Customer Support:
1-800-430-3376Call 7 days a week:
6 a.m. to 2 a.m. EST*Owner purchased.*



DATE	INVOICE NO
1/15/2021	0010180

BILL TO
Hilton Creek Comm. Serv.Dist. Kyle Burnett 3222 Crowley Lake Drive Crowley Lake, CA 93546

DUE DATE
2/15/2021

DESCRIPTION	QUANTITY	EFFECTIVE RATE	AMOUNT	DISCOUNT	CREDIT	BALANCE
PREVIOUS ACCOUNT BALANCE						180.00
Line Maint- Service 1/13/2021 Sewer Block at Sierra Springs:						
Labor and Equipment	1.00	1,043.00	1,043.00	0.00	0.00	1,043.00
INVOICE TOTAL:			1,043.00	0.00	0.00	1,043.00

PLEASE DETACH BOTTOM PORTION & REMIT WITH YOUR PAYMENT

For questions please contact us at (760) 934-2596

Customer Name: Hilton Creek Comm. Serv.Dist.
Customer No: 008525
Account No: 0000009 - Lab Services

DUE DATE	INVOICE NO
2/15/2021	0010180

Please remit payment by the due date to:

Mammoth Water District
PO Box 597
1315 Meridian Blvd
Mammoth Lakes, CA 93546

Invoice Total: 1,043.00
Discounts: 0.00
Credit Applied: 0.00
Ending Balance: 1,223.00

INVOICE BALANCE: \$1,043.00
AMOUNT PAID: _____

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: THE BOARD OF DIRECTORS

FROM: KYLE BURNETT

SUBJECT: EASEMENTS – SIERRA SPRINGS

DATE: FEBRUARY 9, 2021

A sewer overflow at 74 Sierra Springs Drive occurred on 1/13/21.

Access to several manholes in the Sierra Springs area is currently impossible. Please review the attached easements for the area. The property is currently owned by the Sierra Springs HOA.

The easements need to be developed to allow vector truck access for regular cleaning and maintenance. Consideration should be given to developing the easements in a way to minimize natural disturbance.

Any developed access roads could be used by residents for walking, as the area is already popular for this reason.

I have contacted Mono County to start the process of figuring out the required permits.

REQUESTED ACTION: Discuss easement development options.

CERTIFICATE OF CORRECTION

Doc 2003011631
Page 1 of 3
Date: 10/21/2003 2:20:05 PM
Filed by: MONO COUNTY PUBLIC WORKS
Filed & Recorded in Official Records
of MONO COUNTY
RENN NOLAN
CLERK-RECORDER
Fee: \$0.00

RECORDING REQUESTED BY:

David A. Laverty
(Engineer or Surveyor)

WHEN RECORDED MAIL TO:

Department of Public Works

SPACE ABOVE FOR RECORDER'S USE.

**CERTIFICATE OF CORRECTION
COUNTY OF MONO
STATE OF CALIFORNIA**

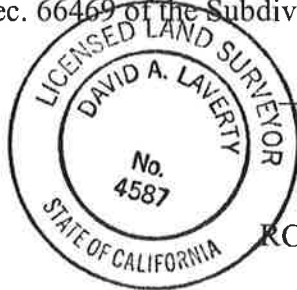
The following corrections or additions are hereby made to the map filed in Book 10, Page(s) 19 through 79E of Tract Maps in the office of the Recorder of said Mono County.

Monuments were set after the retirement from practice of Gerald F. Oldenburg and were set by David A. Laverty, PLS 4587. These monuments were centerline and lot coners destroyed by road and utility construction.

All centerline monuments on said Tract Map indicated to be set in monument wells are 2 inch brass disks stamped "LS 4587" set in monument wells. Those centerline monuments indicated to be spike and washer are PK nails and washers stamped "LS 4587". A rebar and cap stamped "LS 4587" were set at all lot corners of lots 52, 53, 54, 55, & 56, the north corners of lots 44, 45, 46, 47, 49, 50, 59, 60, 62, 63, & 67, the south corners of lots 23, 31, 32, 47, 49, 60, 62, & 64, 67, the southeast corners of lots 2, 4, 5, 6, 12, 13, 24, 33, 68, 69, & 70, the northwest corners of lots 3, 5, 27, 28, 58, & 69, the point of curvature of lots 13, 68, & 70, the northeast angle point of lot 62. A nail and tag set at the southwest and northeast corners of lot 2, and the south corner of lot 63. A rebar and cap witness corner was set for the west corner of lot 67, 0.50 feet east along the south line of lot 67 due to utilities at the corner position

Engineer's/Surveyor's Certificate

I hereby certify that I prepared this Certificate of Correction or it was prepared under my direction on May 28, 2002, and the changes show hereon are as provided for in Section 8770.5 of the Land Surveyor's Act, or Sec. 66469 of the Subdivision Map Act.



Signature [Handwritten Signature]

Print Name David Laverty
RCE or LS No. PLS 4587
Expiration 9-30-06

Listed below are the fee owners (on the date of the filing or recording of the original recorded map) of property affected by the correction or addition.

Harshbarger Construction Corporation, a California Corporation

Town or County Surveyor's Certificate

I hereby certify that I have examined this Certificate of Correction and the only changes made are those set forth in Section 8770.5 of the Land Surveyors Act and Section 66469 of the Subdivision Map Act.

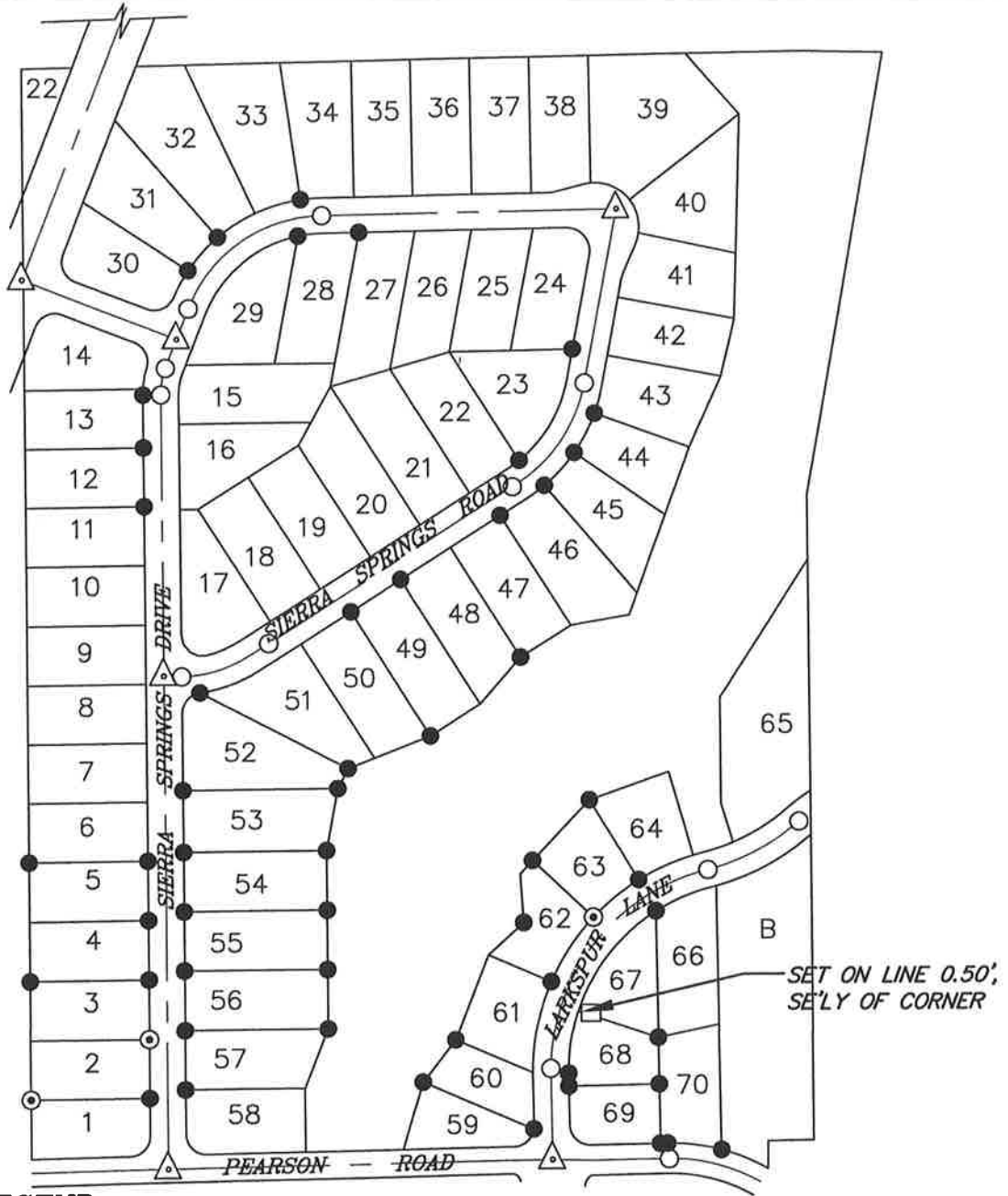
Dated: 10/21 2003

By: R. BOARDMAN
Town (or County) Surveyor



CERTIFICATE OF CORRECTION EXHIBIT MAP

SIERRA SPRINGS SUBDIVISION



NTS LEGEND

- △ SET CL MONUMENT WELL WITH 2" BRASS DISK STAMPED "LS4587"
- SET 5/8" REBAR AND CAP STAMPED "LS4587"
- ⊙ SET NAIL AND TAG STAMPED "LS4587"
- SET PK. NAIL AND WASHER STAMPED "LS4587"
- SET 5/8" REBAR AND CAP STAMPED "LS4587" FOR WITNESS CORNER



FINAL MAP
TRACT NO. 37-39
COUNTY OF MONO, CALIFORNIA

BEING A DIVISION OF PARCEL 1 OF PARCEL MAP NO 37-65,
AS SHOWN ON THE MAP FILED IN VOLUME 2 OF PARCEL MAPS,
PAGES 7, 7A AND 7B, RECORDS OF MONO COUNTY, CALIFORNIA.

MAY 1980 GERALD F. OLDENBURG, L.S. 3246

WILLIAMSON AND SCHMID, CIVIL ENGINEERS
70 LOTS AND LOTS A, B AND C 58.505 ACRES GROSS
8.689 ACRES / STREET AREA

FILED THIS 17 DAY OF May
1990. AT 10:29 A. M., IN BOOK
10 OF Tract Maps, AT PAGE
19-19E, AT THE REQUEST OF
DAVID L. HARSHBARGER.

INSTRUMENT NO. 3102

FEE: \$17.50

RENN NOLAN
COUNTY RECORDER

BY: Shirley A. Cranney
DEPUTY COUNTY RECORDER

OWNERSHIP STATEMENT

WE, THE UNDERSIGNED, BEING ALL PARTIES HAVING ANY RECORD TITLE INTEREST IN THE LAND COVERED BY THIS MAP, DO HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF SAID MAP, AS SHOWN WITHIN THE DISTINCTIVE BORDER LINE. WE HEREBY DEDICATE TO THE PUBLIC FOR STREET PURPOSES: WILD ROSE DRIVE, SIERRA SPRINGS DRIVE, LARKSPUR LANE, PEARSON ROAD AND SOUTH LANDING ROAD, AND WAIVE ALL VEHICULAR ACCESS RIGHTS TO SOUTH LANDING ROAD FROM LOTS 14, 30, 31 AND 32. WE ALSO HEREBY DEDICATE TO THE PUBLIC: (1) THE SLOPE EASEMENTS AS SHOWN ON SAID MAP; (2) THE 5' DRAINAGE EASEMENTS AS SHOWN ON SAID MAP; (3) THE TEMPORARY TURNAROUND AND TEMPORARY SLOPE EASEMENTS AS SHOWN ON SAID MAP; (4) A DRAINAGE EASEMENT OVER AND ACROSS ALL OF LOTS "A" AND "B" AND (5) THOSE PUBLIC UTILITY EASEMENTS FOR SEWER PURPOSES AS SHOWN ON SAID MAP. WE ALSO RESERVE LOTS "A" AND "B" FOR OPEN SPACE FOR THE USE AND BENEFIT OF THE PRESENT AND FUTURE OWNERS OF THE LOTS WITHIN THIS SUBDIVISION. WE HEREBY DEDICATE TO THE COUNTY OF MONO: (1) LOT "C" FOR PUBLIC USE.

HARSHBARGER CONSTRUCTION CORPORATION, A CALIFORNIA CORPORATION

BY: David L. Harshbarger - Pres. BY: Paul A. Bumann - Sec.

STATE OF CALIFORNIA)
COUNTY OF MONO)

ON THIS 27th DAY OF April, 1990, BEFORE ME, AIMEE L. ZIEGLER, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED DAVID L. HARSHBARGER AND PAUL A. BUMANN, PERSONALLY KNOWN TO ME OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE President AND SECRETARY, RESPECTIVELY, OF HARSHBARGER CONSTRUCTION CORPORATION, A CALIFORNIA CORPORATION, THE CORPORATION THAT EXECUTED THE WITHIN INSTRUMENT AND KNOWN TO ME OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSONS WHO EXECUTED THE WITHIN INSTRUMENT ON BEHALF OF SAID CORPORATION AND ACKNOWLEDGED TO ME THAT SUCH CORPORATION EXECUTED THE SAME.

WITNESS MY HAND:
Aimee L. Ziegler
NOTARY PUBLIC IN AND FOR SAID STATE
AIMEE L. ZIEGLER
NAME - PRINTED

MY COMMISSION EXPIRES November 2, 1992
MY PRINCIPAL PLACE OF BUSINESS IS
IN SAN DIEGO COUNTY

THIS FINAL MAP HAS BEEN REVIEWED BY THE UNDERSIGNED AND FOUND TO BE IN SUBSTANTIAL CONFORMANCE WITH THE APPROVED OR CONDITIONALLY APPROVED TENTATIVE MAP.

THEREFORE, IN ACCORDANCE WITH THE PROVISIONS OF MONO COUNTY CODE SECTION 17.20.170, THIS MAP IS HEREBY APPROVED:

SAID APPROVAL HAVING BEEN RATIFIED BY THE MONO COUNTY PLANNING COMMISSION ON: 5-10-90

DATE: 5-10-90

[Signature]
MONO COUNTY PLANNING DIRECTOR

Ronald A. Phillips
CHAIRMAN - MONO COUNTY PLANNING COMMISSION

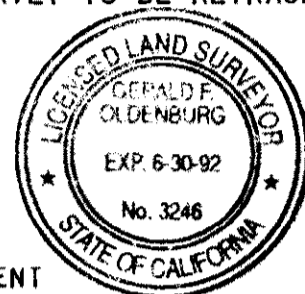
SIGNATURE OMISSIONS

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 56436 (a) (3) OF THE SUBDIVISION MAP ACT, THE FOLLOWING SIGNATURES HAVE BEEN OMITTED:

- 1. PACIFIC POWER COMPANY, HOLDER OF AN EASEMENT FOR TRANSMISSION LINES AS GRANTED OCTOBER 14, 1913 UNDER ACT OF FEBRUARY 15, 1901 (31 STAT. 790) # R-2723. (SAID EASEMENT WAS GRANTED BY AN ACT OF CONGRESS AND HAS NO DESCRIPTION OR RECORDING DATA)
- 2. HILTON CREEK COMMUNITY SERVICES DISTRICT, HOLDER OF AN EASEMENT FOR SANITARY SEWER PURPOSES RECORDED IN BOOK 249, PAGE 337 OF OFFICIAL RECORDS.
- 3. COUNTY OF MONO, HOLDER OF EASEMENTS AS SHOWN AND DEDICATED ON PARCEL MAP NO. 37-46 FILED IN VOLUME 1, PAGES 108 AND 108A AND ON PARCEL MAP NO. 37-65 FILED IN VOLUME 2, PAGES 7, 7A AND 7B, BOTH OF PARCEL MAPS.

SURVEYOR'S STATEMENT

I HEREBY STATE THAT THIS FINAL MAP AND SURVEY WERE MADE BY ME OR UNDER MY DIRECTION; THAT THE SURVEY MADE DURING APRIL 1979 IS TRUE AND COMPLETE AS SHOWN; THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED, OR WILL BE SET IN SUCH POSITIONS WITHIN NINETY DAYS AFTER ACCEPTANCE OF IMPROVEMENTS AND THAT SUCH MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.



[Signature]
GERALD F. OLDENBURG, L.S. 3246
REGISTRATION EXPIRES 6/30/92

COUNTY SURVEYOR'S STATEMENT

THIS FINAL MAP HAS BEEN EXAMINED BY ME AND IT CONFORMS SUBSTANTIALLY TO THE TENTATIVE MAP AND ALL APPROVED ALTERATIONS, THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND OF APPLICABLE SUBDIVISION ORDINANCES OF THE COUNTY OF MONO HAVE BEEN COMPLIED WITH AND I AM SATISFIED THAT THIS MAP IS TECHNICALLY CORRECT.

DATED: May 7, 1990

[Signature]
JIM WARD, MONO COUNTY SURVEYOR
REGISTRATION EXPIRES 12-31-93
RC# 22549

CLERK TO THE BOARD CERTIFICATE

I HEREBY CERTIFY THAT THE MONO COUNTY BOARD OF SUPERVISORS, AT A REGULAR MEETING THEREOF HELD ON THE 15th DAY OF May, 1990, BY AN ORDER DULY PASSED AND ENTERED, DID APPROVE FINAL MAP NO. 37-39, AND DID ACCEPT ON BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, THE STREETS DESIGNATED AS: WILD ROSE DRIVE, SIERRA SPRINGS DRIVE, LARKSPUR LANE, PEARSON ROAD AND SOUTH LANDING ROAD, DID ALSO ON BEHALF OF THE PUBLIC: (1) ACCEPT THE SLOPE EASEMENTS AS SHOWN ON SAID MAP; (2) REJECT THE 5' DRAINAGE EASEMENTS AS SHOWN ON SAID MAP; (3) ACCEPT THE TEMPORARY TURNAROUND AND TEMPORARY SLOPE EASEMENTS AS SHOWN ON SAID MAP; (4) REJECT THE DRAINAGE EASEMENT OVER AND ACROSS ALL OF LOTS "A" AND "B" AS SHOWN ON SAID MAP AND (5) ACCEPT THOSE PUBLIC UTILITY EASEMENTS FOR SEWER PURPOSES AS SHOWN ON SAID MAP, DID ALSO ACCEPT ON BEHALF OF THE PUBLIC THE WAIVER OF ALL VEHICULAR ACCESS RIGHTS TO SOUTH LANDING ROAD FROM LOTS 14, 30, 31, AND 32, DID ALSO REJECT ON BEHALF OF THE COUNTY OF MONO LOT "C" FOR PUBLIC USE.

DATED: May 15, 1990

[Signature]
CLERK TO THE BOARD OF SUPERVISORS

COUNTY TAX COLLECTOR'S CERTIFICATE

I HEREBY CERTIFY THAT ACCORDING TO THE RECORDS ON FILE IN THIS OFFICE THAT THERE ARE NO LIENS AGAINST THIS SUBDIVISION OR ANY PART THEREOF, FOR UNPAID STATE, COUNTY, MUNICIPAL OR LOCAL TAXES OR SPECIAL ASSESSMENTS COLLECTED AS TAXES, EXCEPT TAXES OR SPECIAL ASSESSMENTS NOT YET PAYABLE. TAXES OR SPECIAL ASSESSMENTS COLLECTED AS TAXES WHICH ARE A LIEN BUT NOT YET PAYABLE ARE ESTIMATED TO BE IN THE AMOUNT OF \$ 4,213.00 FOR WHICH RECEIPT OF GOOD AND SUFFICIENT SECURITY CONDITIONED UPON PAYMENT OF THESE TAXES IS HEREBY ACKNOWLEDGED.

DATED: 5/7/90

SHIRLEY CRANNEY
MONO COUNTY TAX COLLECTOR

BY: Shirley Cranney
DEPUTY TAX COLLECTOR

HEALTH DEPARTMENT CERTIFICATE

I HEREBY CERTIFY THAT THIS SUBDIVISION IS APPROVED BY THE MONO COUNTY HEALTH OFFICER.

DATED: 5-8-90

[Signature]
MONO COUNTY HEALTH DEPARTMENT

C.C. & R. CERTIFICATE

THE DECLARATIONS OF COVENANTS, CONDITIONS, RESTRICTIONS AND RESERVATIONS ARE RECORDED IN BOOK 557, AT PAGE 37 OF THE OFFICIAL RECORDS OF MONO COUNTY ON FILE IN THE OFFICE OF THE MONO COUNTY RECORDER.

SOILS CERTIFICATE

A SOILS REPORT WAS PREPARED ON OCTOBER 6, 1989 BY: CHRIS D. SPANDAU, R.C.E. NO. 32214. SAID REPORT IS ON FILE WITH THE MONO COUNTY DEPARTMENT OF PUBLIC WORKS.

Vol. 10 PAGE 19

SHEET 2 OF 6 SHEETS
SCALE: 1" = 60'

FINAL MAP TRACT NO. 37-39

COUNTY OF MONO, CALIFORNIA.

MAY 1980 GERALD F. OLDENBURG, L.S. 324G
WILLIAMSON AND SCHMID, CIVIL ENGINEERS
70 LOTS AND LOTS A, B AND C 58.505 ACRES GROSS
8.689 ACRES/STREET AREA

BASIS OF BEARINGS:

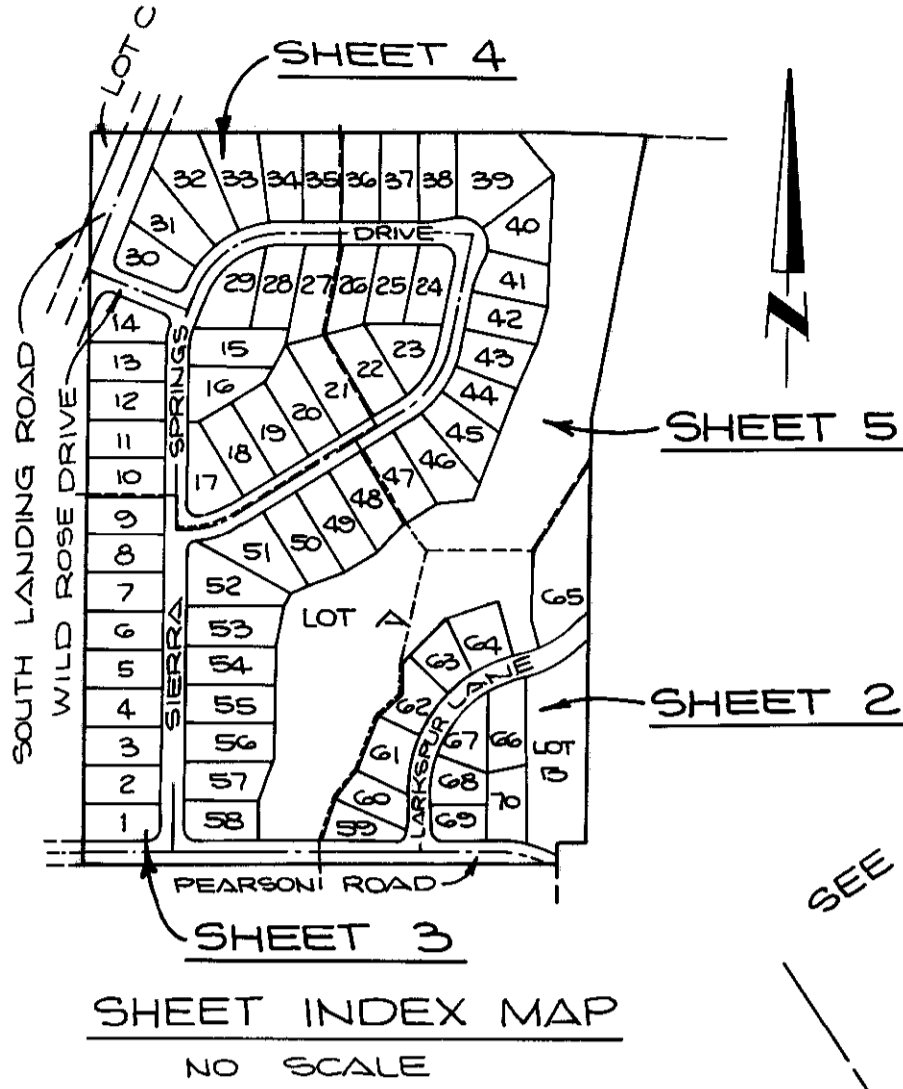
BEARINGS SHOWN HEREON ARE BASED ON THE W/LY LINE OF PARCEL 1 OF P.M. NO. 37-65 BEING N.0°25'05"W. PER P.M. NO. 37-65, VOL. 2, P.M. PG'S 7, 7A AND 7B, RECORDS OF MONO COUNTY, CALIFORNIA.

NOTE:

INDICATES THE BOUNDARY OF THE LAND BEING SUBDIVIDED BY THIS MAP.

MONUMENT NOTES:

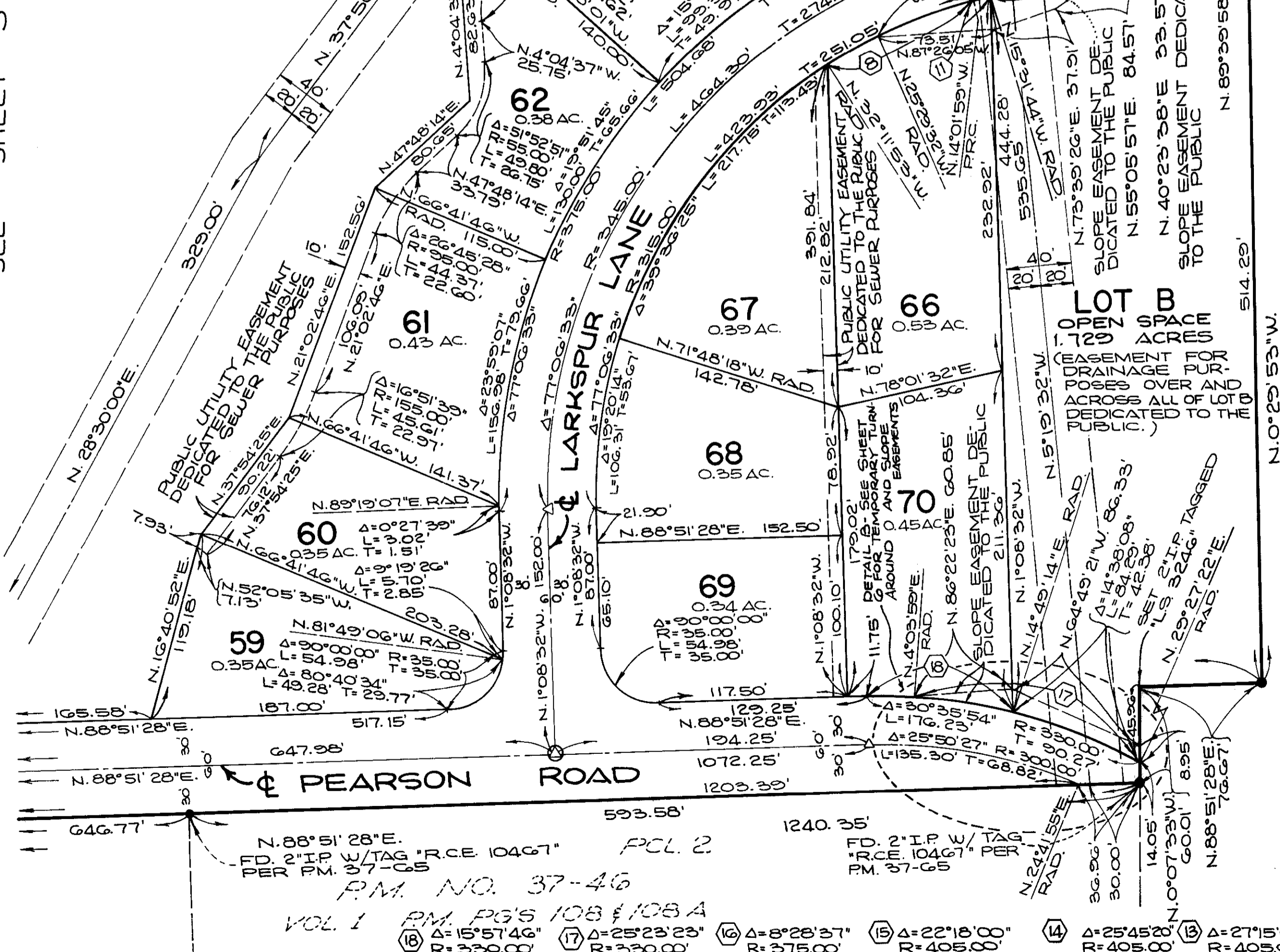
- INDICATES FOUND 2" I.P. W/TAG "L.S. 324G" PER P.M. NO. 37-65, UNLESS OTHERWISE NOTED.
- ⊙ INDICATES WELL MON. W/ 2" I.P. TAGGED "L.S. 324G" TO BE SET.
- 1" I.P. W/TAG "L.S. 324G" TO BE SET AT ALL LOT CORNERS, UNLESS OTHERWISE NOTED.
- △ INDICATES 1" I.P. W/TAG "L.S. 324G" TO BE SET 12" BELOW SURFACE W/ 8" SPIKE & WASHER STAMPED "L.S. 324G" TO BE SET ON SURFACE.



LOT A
OPEN SPACE
11.809 ACRES

(EASEMENT FOR DRAINAGE PURPOSES OVER AND ACROSS ALL OF LOT A DEDICATED TO THE PUBLIC.)

PUBLIC UTILITY EASEMENT DEDICATED TO THE PUBLIC FOR SEWER PURPOSES



CURVE DATA

1	Δ=0°28'51"	R=48.85'	T=24.44'
2	Δ=0°05'55"	R=67.82'	T=6.85'
3	Δ=0°01'00"	R=10.00'	T=0.00'
4	Δ=1°58'50"	R=14.88'	T=0.88'
5	Δ=1°25'43"	R=24.56'	T=4.47'
6	Δ=0°18'22"	R=28.04'	T=0.82'
7	Δ=1°01'02"	R=124.58'	T=21.58'
8	Δ=0°00'00"	R=0.00'	T=0.00'
9	Δ=2°12'45"	R=14.24'	T=2.48'
10	Δ=1°27'17"	R=375.00'	T=67.66'
11	Δ=1°29'45"	R=405.00'	T=75.00'
12	Δ=11°27'33"	R=63.00'	T=11.31'

J.N. 78 166.1

SEE CERTIFICATE OF CORRECTION REC'D IN DOC.# 2003011631

10 page 19A

SHEET 3 OF 6 SHEETS
SCALE: 1" = 60'

FINAL MAP TRACT NO. 37-39

COUNTY OF MONO, CALIFORNIA.

MAY 1980

GERALD F. OLDENBURG, L.S. 3246

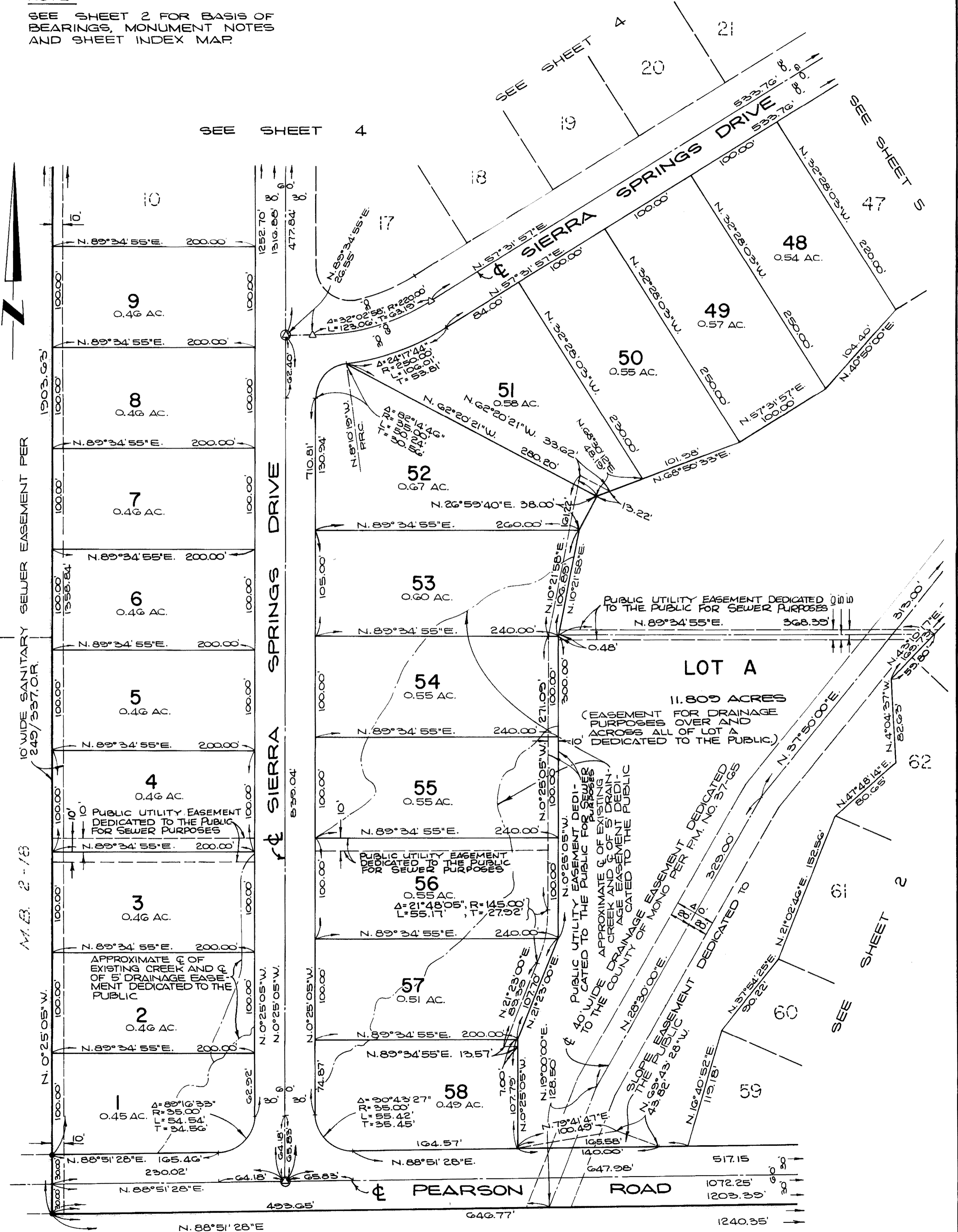
WILLIAMSON AND SCHMID, CIVIL ENGINEERS

70 LOTS AND LOTS A, B AND C

58.505 ACRES GROSS
8.689 ACRES / STREET AREA

NOTE:

SEE SHEET 2 FOR BASIS OF BEARINGS, MONUMENT NOTES AND SHEET INDEX MAP.



P.M. NO. 37-46
VOL. 1 P.M. PG'S 108 & 108 A
PCL. 1

J.N. 781661

VOL. 10 PAGE 193

FINAL MAP TRACT NO. 37-39

COUNTY OF MONO, CALIFORNIA.

MAY 1980

GERALD F. OLDENBURG, L.S. 3246

WILLIAMSON AND SCHMID, CIVIL ENGINEERS

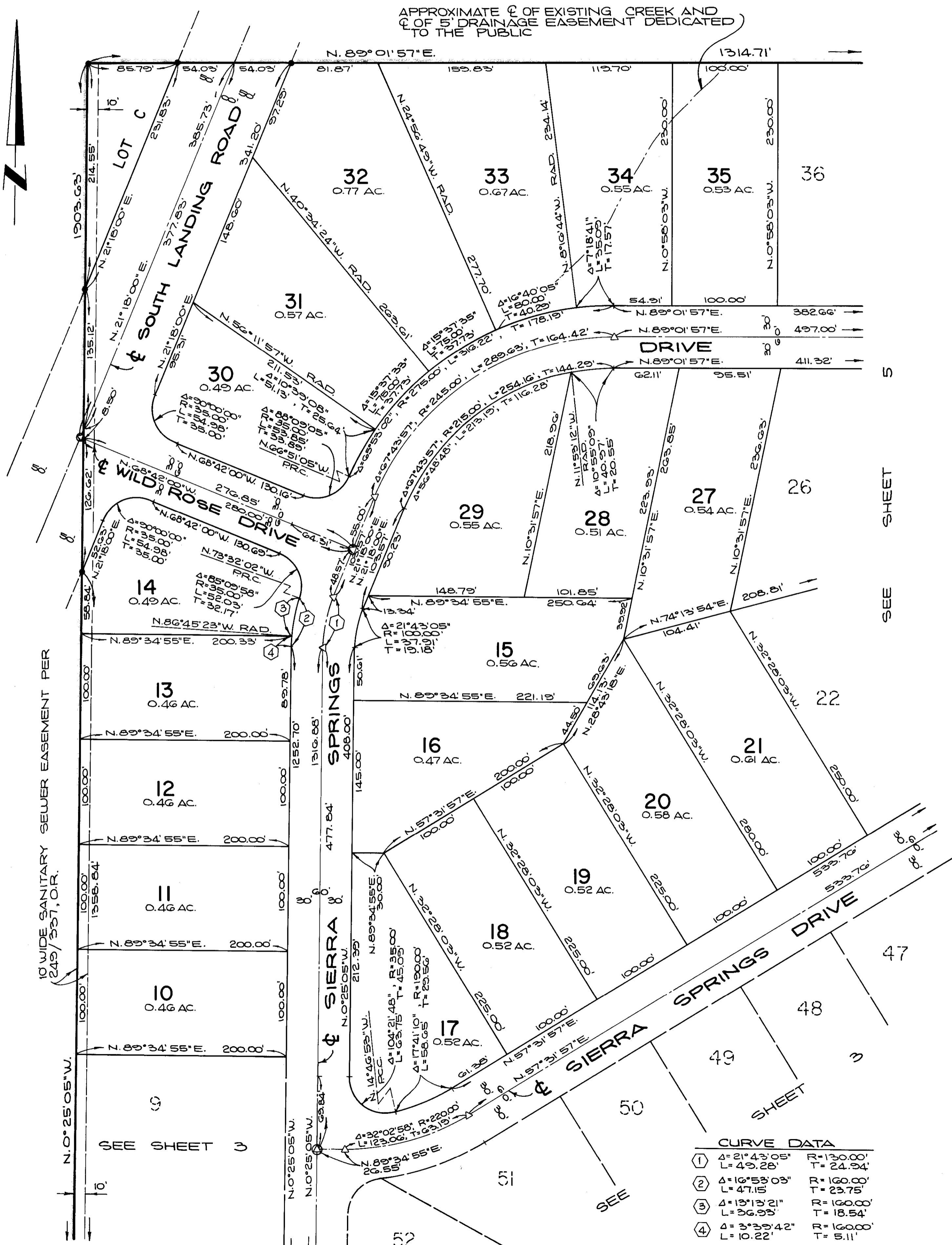
70 LOTS AND LOTS A, B AND C

58.505 ACRES GROSS
8.689 ACRES / STREET AREA

NOTE:

SEE SHEET 2 FOR BASIS OF BEARINGS,
MONUMENT NOTES AND SHEET INDEX
MAP.

APPROXIMATE \bar{C} OF EXISTING CREEK AND
 \bar{C} OF 5' DRAINAGE EASEMENT DEDICATED
TO THE PUBLIC



SEE SHEET 5

CURVE DATA

①	$\Delta = 21^{\circ}43'05''$ $L = 49.28'$	$R = 130.00'$ $T = 24.94'$
②	$\Delta = 16^{\circ}53'03''$ $L = 47.15'$	$R = 160.00'$ $T = 23.75'$
③	$\Delta = 13^{\circ}13'21''$ $L = 36.93'$	$R = 160.00'$ $T = 18.54'$
④	$\Delta = 3^{\circ}39'42''$ $L = 10.22'$	$R = 160.00'$ $T = 5.11'$

VOL 1D PAGE 19C

SHEET 5 OF 6 SHEETS
SCALE: 1" = 60'

FINAL MAP TRACT NO. 37-39

COUNTY OF MONO, CALIFORNIA.

MAY 1980

GERALD F. OLDENBURG, L.S. 324G

WILLIAMSON AND SCHMID, CIVIL ENGINEERS

70 LOTS AND LOTS A, B AND C

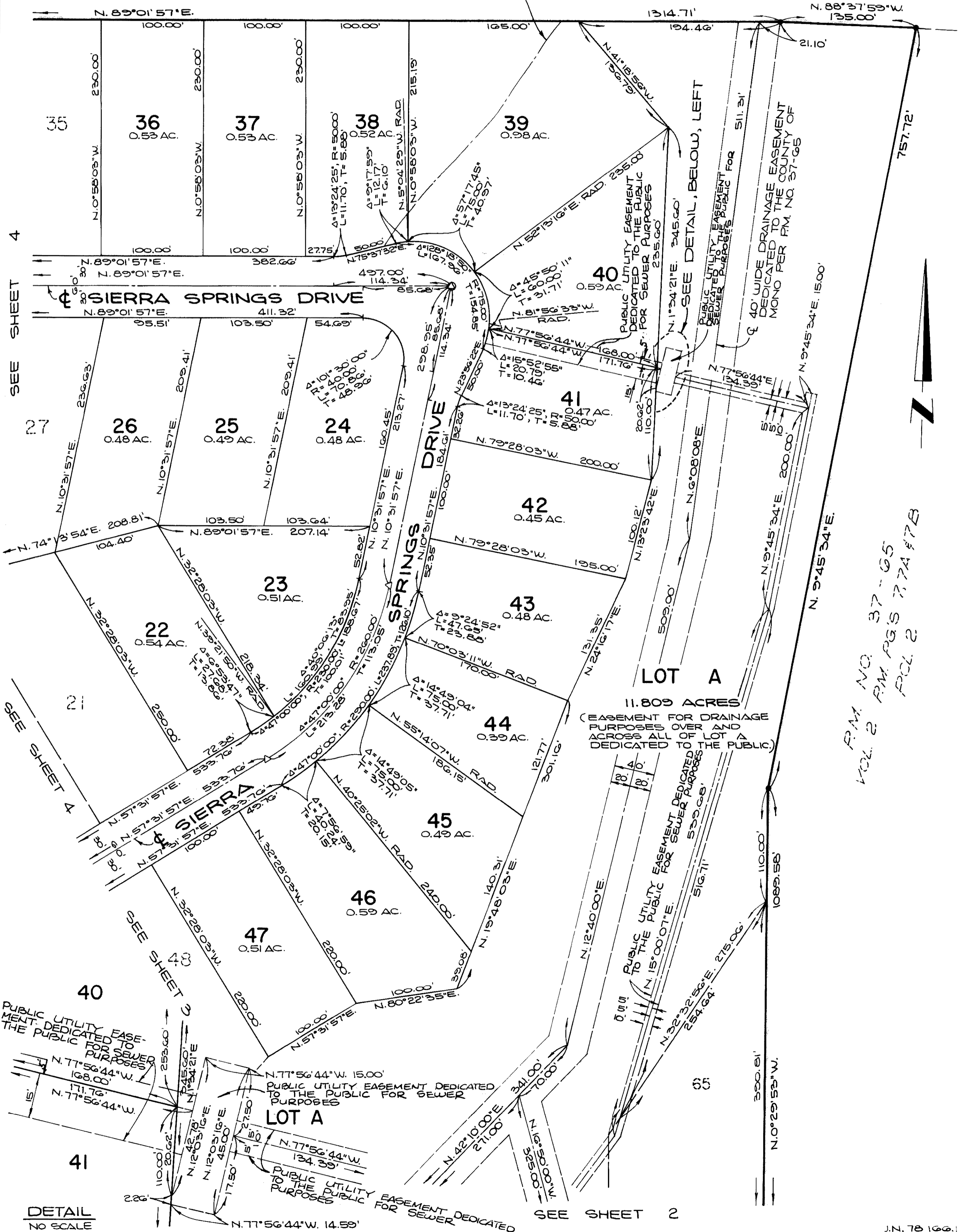
58.505 ACRES GROSS

8.689 ACRES STREET AREA

NOTE:

SEE SHEET 2 FOR BASIS OF BEARINGS,
MONUMENT NOTES AND SHEET INDEX MAP.

APPROXIMATE ϕ OF EXISTING CREEK AND ϕ OF
5' DRAINAGE EASEMENT DEDICATED TO THE
PUBLIC



P.M. NO. 37-65
VOL. 2 P.M. PG'S 7, 7A, 7B
PCL. 2

VOL 10 PAGE 19D

SHEET 6 OF 6 SHEETS
SCALE: 1" = 30'

FINAL MAP TRACT NO. 37-39

COUNTY OF MONO, CALIFORNIA.

MAY 1980

GERALD F. OLDENBURG, L.S. 3246

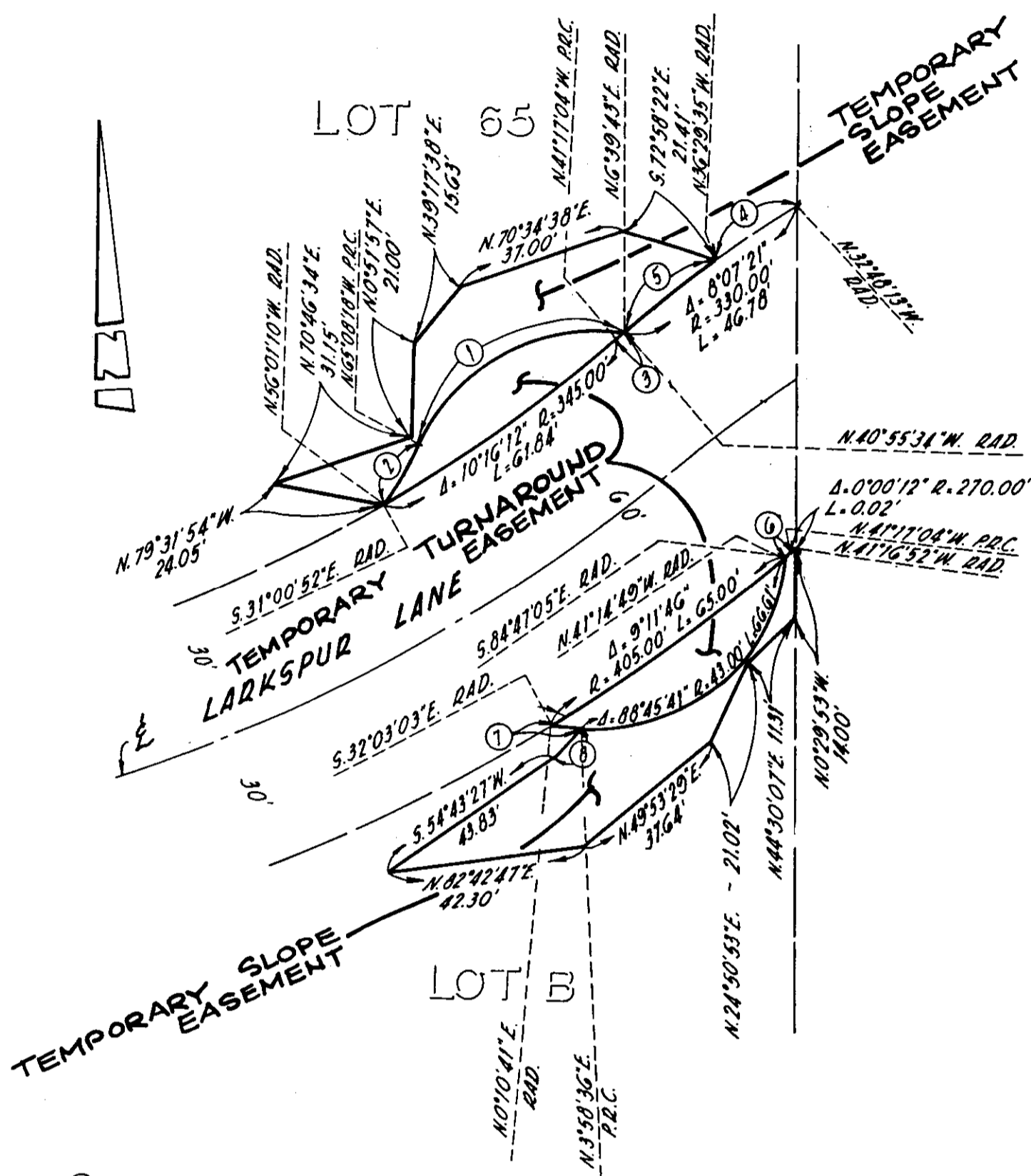
WILLIAMSON AND SCHMID, CIVIL ENGINEERS

70 LOTS AND LOTS A, B AND C

58.505 ACRES GROSS
8.689 ACRES / STREET AREA

NOTE:

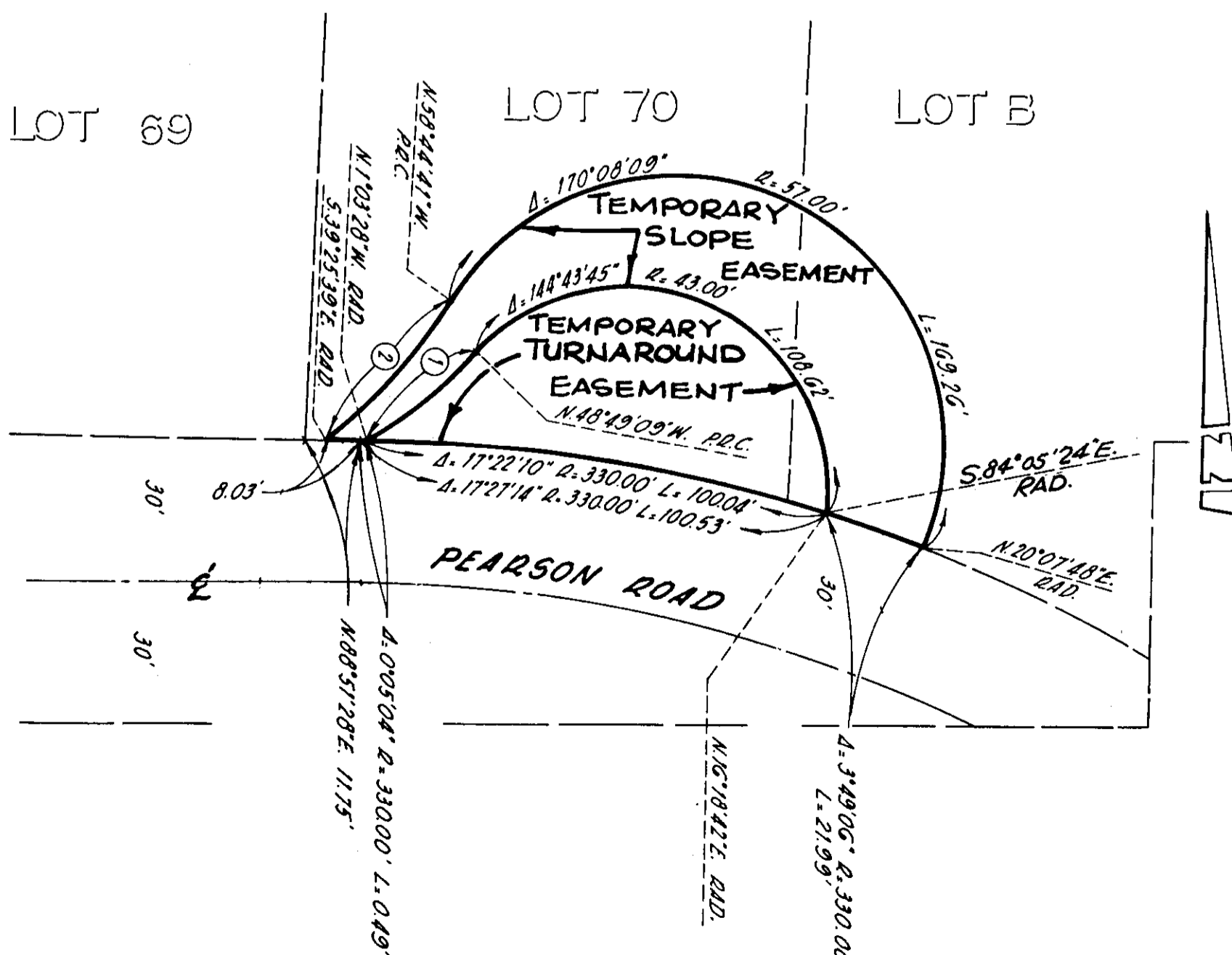
SEE SHEET 2 FOR BASIS OF BEARINGS, MONUMENT NOTES AND SHEET INDEX MAP.



- ① Δ. 71°48'01" R. 43.00' L. 53.89'
- ② Δ. 9°07'08" R. 95.00' L. 15.12'
- ③ Δ. 0°21'30" R. 330.00' L. 2.06'
- ④ Δ. 3°41'22" R. 330.00' L. 21.25'
- ⑤ Δ. 4°25'59" R. 330.00' L. 25.53'
- ⑥ Δ. 0°02'15" R. 405.00' L. 0.27'
- ⑦ Δ. 3°47'55" R. 95.00' L. 6.30'
- ⑧ Δ. 41°40'51" W. 8.41'

- ① Δ. 18°34'11" R. 95.00' L. 30.79'
- ② Δ. 19°19'02" R. 120.00' L. 40.46'

DETAIL A



DETAIL B

**HILTON CREEK COMMUNITY SERVICES DISTRICT
MEMORANDUM**

TO: THE BOARD OF DIRECTORS

FROM: KYLE BURNETT

SUBJECT: GENERAL MANAGER UPDATE

DATE: FEBRUARY 9, 2021

The wastewater treatment plant is stable and treating well.

Most of the last month was spent with spill cleanup activities which will be covered in a separate agenda item.

Hilton Creek CSD is continuing to move forward with The Energy Coalition with a meeting scheduled on February 4th. A verbal update on the results of the meeting will be discussed with this agenda item.

REQUESTED ACTION: Informational update. No further action is required.