

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, May 10, 2022
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CALIFORNIA
TELECONFERENCE - ZOOM**

AGENDA

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

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

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

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

- 4. CONSENT AGENDA**
 - A. Financial Reports**
 1. Consideration & Approval of Disbursements List
 - a. Disbursements and Checks
 - B. Review & Acceptance of Monthly Financial Reports**
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – April 2022
 3. Southern California Edison Report
 4. Equipment Use Hours Report
 - C. Approval of Minutes**
 1. Minutes of the Regular Board Meeting of April 12, 2022

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

- 6. NEW BUSINESS**

No New Business

7. OLD BUSINESS

- A. SoCalRen
- B. RDN – Rate Study Update
- C. Employee Handbook – Update
- D. Budget Review Discussion

8. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

9. BOARD MEMBER COMMENTS/REPORTS

10. ANNOUNCEMENTS

- A. Regular Board Meeting: June 14, 2022, at 5:00 p.m.

11. CLOSED SESSION

- A. Conference with Labor Negotiators – Unrepresented Employee – Secretary of the Board Government Code §54957.6

- B. Conference with Labor Negotiators – Unrepresented Employee – Operator in Training Government Code §54957.6

12. ADJOURNMENT

TELECONFERENCE INFORMATION

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

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

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86153610041>

Or One tap mobile :

US: +16699006833,,86153610041# or +13462487799,,86153610041#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 312 626 6799 or +1 929 205 6099 or +1 301 715 8592

Webinar ID: 861 5361 0041

International numbers available: <https://us02web.zoom.us/j/86153610041>

HILTON CREEK COMMUNITY SERVICES DISTRICT CHECKS WRITTEN - ALL FUNDS

05/09/22

April 13 through May 10, 2022

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Apr 13 - 16, 22					
Liability C...	04/14/2022		QuickBooks Payroll Service	Created by Payroll Service on 04/13/2022	-3,814.44
Paycheck	04/15/2022	DD11...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	04/15/2022	DD11...	BEATTY, LORINDA A	Direct Deposit	0.00
Apr 13 - 16, 22					-3,814.44
Week of Apr 17, 22					
Bill Pmt -...	04/18/2022		SCE	2022 - 03/04 to 04/03 Plant	-2,124.45
Bill Pmt -...	04/18/2022		SCE	2022 - 03/04 to 04/03 Pump Station	-686.59
Bill Pmt -...	04/19/2022		VERIZON WIRELESS	JUNE	-207.14
Check	04/21/2022		Intuit	ACH Payment Processing Fee	-3.00
Bill Pmt -...	04/22/2022		PERS Health Insurance	May 2022	-2,128.83
Bill Pmt -...	04/22/2022		PERS Retirement	PPE 4/15/2021	-154.00
Bill Pmt -...	04/22/2022		PERS 457 Contributions	457 PPE 4/15/2022	-129.41
Bill Pmt -...	04/22/2022		PERS 457 Contributions	457 PPE 4/29/2022	-129.41
Bill Pmt -...	04/22/2022		PERS Retirement	PPE 4/29/2021	-154.00
Week of Apr 17, 22					-5,716.83
Week of Apr 24, 22					
Liability C...	04/28/2022		QuickBooks Payroll Service	Created by Payroll Service on 04/27/2022	-4,041.52
Bill Pmt -...	04/28/2022		VERIZON WIRELESS		-207.08
Paycheck	04/29/2022	DD11...	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	04/29/2022	DD11...	BEATTY, LORINDA A	Direct Deposit	0.00
Week of Apr 24, 22					-4,248.60
Week of May 1, 22					
Paycheck	05/01/2022	8313	HAFNER, KEITH		-2,650.73
Paycheck	05/01/2022	8314	Hatter, Jason T		-1,142.96
Liability C...	05/02/2022	E-pay	EFTPS	94-2834850 QB Tracking # -537241226	-2,307.76
Liability C...	05/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -537121226	-41.13
Liability C...	05/02/2022	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -537064226	-777.26
Week of May 1, 22					-6,919.84
May 8 - 10, 22					
Paycheck	05/09/2022	DD11...	HIGERD, GARRETT	Direct Deposit	0.00
Paycheck	05/09/2022	DD11...	SHIPLEY, STEVE H	Direct Deposit	0.00
Paycheck	05/09/2022	DD11...	ADAMSON, CYNTHIA R	Direct Deposit	0.00
Paycheck	05/09/2022	DD11...	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	05/09/2022	DD11...	CZESCHIN, WINDSOR	Direct Deposit	0.00
Liability C...	05/10/2022		QuickBooks Payroll Service	Created by Payroll Service on 05/08/2022	-1,384.00
Bill Pmt -...	05/10/2022		FRONTIER COMMUNICATIONS	Auto Payment 04/22/2022 TO 05/21/20...	-42.15
Bill Pmt -...	05/10/2022		MAMMOTH DISPOSAL	Auto Pay 5/5/2022	-173.65
Bill Pmt -...	05/10/2022	8315	BILLY CZESCHIN	Hourly Equipment Use - April 2022	-136.50
Bill Pmt -...	05/10/2022	8316	MONO COUNTY DEPT. OF PU...	Ticket 31679	-227.18
Bill Pmt -...	05/10/2022	8317	MOUNTAIN PLUMBING, INC	INVOICE 42900 - OFFICE SINK / DRAIN	-195.00
Bill Pmt -...	05/10/2022	8318	Robert D Niehaus, Inc.	RATE STUDY - Invoice 8958	-1,820.00
Bill Pmt -...	05/10/2022	8319	UMPQUA BANK	APRIL 2022	-3,348.11
May 8 - 10, 22					-7,326.59
TOTAL					-28,026.30

Hilton Creek Community Services District
Sewer Funds Account Balances
As Of
April 30, 2022

	Previous				4/30/2022
Account	Balance	Credits	Debits	Adjustments	Balance
**Bank of America	60,791.74	21,463.31	(38,028.49)	(41.26)	44,185.30
Sewer Fund Use Fees & Expenses		15,449.88	(35,144.47)		
Cancelled / Return/ Other		3,155.16			<i>Liab. Ins. Refund</i>
County Inv. Pool Transfer		-	-		
LAIIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees		-			
County Loan Transfer					
Availability Fees		70.00			
Juniper Deposits/Expenses		2,788.27	(2,884.02)	(41.26)	<i>Juniper Dr Adj</i>
Juniper Drive Transfers		-	-		
Encumbrance					
Capital Reserve	58,226.56	0.48	-	-	58,227.04
Connection & Availability Fees					
Transfers			-		
Interest		0.48			
LAIIF	4,972.71	3.92	-	-	4,976.63
Checking Transfers					
Interest		3.92			
Other					
Other					
County Investment Pool	385,470.92	-	(2,943.00)	-	382,527.92
Checking Transfers					
LAIIF Transfers					
Interest					
Unsec. Property Tax					
Secure Property Tax					
Other			(2,943.00)		Prop Tax Admin Fee
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	509,461.93	21,467.71	(40,971.49)	(41.26)	489,916.89

** Balance Owed to Juniper Fund (3,363.55)
Total with Juniper Drive Oweing 486,553.34

HILTON CREEK COMMUNITY SERVICES DISTRICT

05/07/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1 Bank of America-Checking	44,185.30
3 B of America-Capital Reserve	58,227.04
4 Mono Co Treasury Inv. Pool	382,527.92
5 LAIF	
General Sewer Fund	4,957.36
5 LAIF - Other	19.27
Total 5 LAIF	<u>4,976.63</u>
Total Checking/Savings	489,916.89
Accounts Receivable	
Accounts receivable	
AVAILABILITY FEES	510.00
SEWER USE FEES	5,429.09
Accounts receivable - Other	7,343.00
Total Accounts receivable	<u>13,282.09</u>
SEWER CONNECTION FEE	<u>-7,564.24</u>
Total Accounts Receivable	5,717.85
Other Current Assets	
Allowance for uncollectibles	-255.07
Total Other Current Assets	<u>-255.07</u>
Total Current Assets	495,379.67
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	<u>3,220,801.12</u>
Total Fixed Assets	3,220,801.12
Other Assets	
Accumulated depreciation	-2,762,665.35
Total Other Assets	<u>-2,762,665.35</u>
TOTAL ASSETS	<u>953,515.44</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - *Accounts Payable	-297.08
Total Accounts Payable	<u>-297.08</u>
Other Current Liabilities	
6 Juniper Dr SZB Clearing Acct	3,363.55
Accounts payable	876.86

HILTON CREEK COMMUNITY SERVICES DISTRICT

05/07/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	Apr 30, 22
2100 · Payroll Liabilities	
457 Employee Cont	3,866.00
457 Employer Contributions	3,698.75
Retirement - Employee Cont	1,455.58
Retirement - Employer	1,145.46
2100 · Payroll Liabilities - Other	3,093.34
Total 2100 · Payroll Liabilities	13,259.13
2110 · Direct Deposit Liabilities	156.05
Total Other Current Liabilities	17,655.59
Total Current Liabilities	17,358.51
Long Term Liabilities	
PENSION LIABILITIES	
Def inflows of resources-actuar	27,747.00
Def outflows of resources-actua	-33,679.00
Deferred outflows-contributions	-7,176.00
Net Pension Liability	259,339.00
Total PENSION LIABILITIES	246,231.00
Total Long Term Liabilities	246,231.00
Total Liabilities	263,589.51
Equity	
Capital Improvement Reserve	44,223.06
1110 · Retained Earnings	715,269.96
Net Income	-69,567.09
Total Equity	689,925.93
TOTAL LIABILITIES & EQUITY	953,515.44

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

April 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	04/01/2022	DD1178	BEATTY, LORINDA A	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/01/2022	DD1177	CZESCHIN, WILLIAM	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Liability Check	04/01/2022	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	1 Bank of America...		-SPLIT-		61.71
Liability Check	04/01/2022	E-pay	Emp. Dev. Dept.	499-0247-1 Q...	1 Bank of America...		-SPLIT-		505.63
Liability Check	04/01/2022	E-pay	EFTPS	94-2834850 Q...	1 Bank of America...		-SPLIT-		1,648.64
Liability Check	04/01/2022	E-pay	United States Treas...	94-2834850 Q...	1 Bank of America...		2100 · Payroll ...		105.03
Paycheck	04/01/2022	8301	HAFNER, KEITH		1 Bank of America...	162	-SPLIT-		2,374.49
Paycheck	04/01/2022	8302	Hatter, Jason T		1 Bank of America...	162	-SPLIT-		1,109.20
General Journal	04/04/2022	LB 20...			1 Bank of America...		8010 · Other E...	110.62	
Deposit	04/07/2022			Deposit	1 Bank of America...		-SPLIT-	4,975.86	
Deposit	04/07/2022			Deposit	1 Bank of America...		-SPLIT-	771.80	
Deposit	04/07/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America...		-SPLIT-	1,716.30	
Deposit	04/07/2022			Deposit	1 Bank of America...		-SPLIT-	4,203.56	
Deposit	04/10/2022			Deposit	1 Bank of America...		-SPLIT-	663.72	
Deposit	04/10/2022			Deposit	1 Bank of America...		1499 · Undepo...	331.86	
Deposit	04/10/2022			Deposit	1 Bank of America...		1499 · Undepo...	110.62	
Liability Check	04/11/2022		QuickBooks Payroll ...	Created by P...	1 Bank of America...		2110 · Direct D...		3,678.66
Bill Pmt -Check	04/11/2022	void	BABCOCK LABOR...	VOID:	1 Bank of America...		20000 · *Accou...	0.00	
Bill Pmt -Check	04/11/2022	8303	BILLY CZESCHIN	VOID:	1 Bank of America...		20000 · *Accou...	0.00	
Bill Pmt -Check	04/11/2022		FRONTIER COMM...	04/15/2021 A...	1 Bank of America...		20000 · *Accou...		42.25
Bill Pmt -Check	04/11/2022	8304	MAMMOTH COMM...	\$90 is for Invo...	1 Bank of America...		20000 · *Accou...		180.00
Bill Pmt -Check	04/11/2022		MAMMOTH DISPO...	Auto Pay 4/2/...	1 Bank of America...		20000 · *Accou...		173.65
Bill Pmt -Check	04/11/2022	8305	MOUNTAIN MEAD...	Account MMH...	1 Bank of America...		20000 · *Accou...		195.00
Bill Pmt -Check	04/11/2022	8306	ROBERT W. JOHN...	FY 2020-2021...	1 Bank of America...		20000 · *Accou...		8,300.00
Bill Pmt -Check	04/11/2022	void	UMPQUA BANK	VOID:	1 Bank of America...		20000 · *Accou...	0.00	
Bill Pmt -Check	04/11/2022	8307	USA BLUE BOOK		1 Bank of America...		20000 · *Accou...		204.63
Bill Pmt -Check	04/11/2022	8308	BABCOCK LABOR...		1 Bank of America...		20000 · *Accou...		739.75
Bill Pmt -Check	04/11/2022	8309	INFOSEND, INC	March Billing ...	1 Bank of America...		20000 · *Accou...		344.46
Bill Pmt -Check	04/11/2022	8310	UMPQUA BANK	March 2022	1 Bank of America...		20000 · *Accou...		2,245.52
Paycheck	04/12/2022	DD1179	ADAMSON, CYNTH...	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/12/2022	DD1180	CONNOLLY, ISABE...	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/12/2022	DD1181	CZESCHIN, WINDS...	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/12/2022	DD1182	HIGERD, GARRETT	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/12/2022	DD1183	SHIPLEY, STEVE H	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Bill Pmt -Check	04/12/2022	8312	Robert D Niehaus, I...	RATE STUDY...	1 Bank of America...		20000 · *Accou...		2,340.00
Liability Check	04/14/2022		QuickBooks Payroll ...	Created by P...	1 Bank of America...		2110 · Direct D...		3,814.44
Paycheck	04/15/2022	DD1185	CZESCHIN, WILLIAM	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Paycheck	04/15/2022	DD1184	BEATTY, LORINDA A	Direct Deposit	1 Bank of America...	162	-SPLIT-	0.00	
Deposit	04/15/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America...		-SPLIT-	590.52	
Deposit	04/15/2022			Deposit	1 Bank of America...		-SPLIT-	442.48	
Deposit	04/15/2022			Deposit	1 Bank of America...		-SPLIT-	2,320.24	
Bill Pmt -Check	04/18/2022		SCE	2022 - 03/04 t...	1 Bank of America...		20000 · *Accou...		2,124.45
Bill Pmt -Check	04/18/2022		SCE	2022 - 03/04 t...	1 Bank of America...		20000 · *Accou...		686.59
Bill Pmt -Check	04/19/2022		VERIZON WIRELESS	JUNE	1 Bank of America...		20000 · *Accou...		207.14
Deposit	04/19/2022			Deposit	1 Bank of America...		1499 · Undepo...	55.31	
Deposit	04/19/2022			Deposit	1 Bank of America...		1499 · Undepo...	221.24	
Deposit	04/19/2022			Deposit	1 Bank of America...		1499 · Undepo...	110.62	
Deposit	04/19/2022			Deposit	1 Bank of America...		1499 · Undepo...	221.24	
Deposit	04/19/2022			Deposit	1 Bank of America...		1499 · Undepo...	110.62	

10:06 AM

05/07/22

Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	04/21/2022		DEPOSIT	Refund - Char...	1 Bank of America-...		6185 · Liability ...	3,155.16	
Check	04/21/2022		Intuit	ACH Payment...	1 Bank of America-...		6120 · Bank S...		3.00
Deposit	04/22/2022			Deposit	1 Bank of America-...		1499 · Undepo...	110.62	
Bill Pmt -Check	04/22/2022		PERS Health Insura...	May 2022	1 Bank of America-...		20000 · *Accou...		2,128.83
Bill Pmt -Check	04/22/2022		PERS Retirement	PPE 4/15/2021	1 Bank of America-...		20000 · *Accou...		154.00
Bill Pmt -Check	04/22/2022		PERS 457 Contributi...	457 PPE 4/15...	1 Bank of America-...		20000 · *Accou...		129.41
Bill Pmt -Check	04/22/2022		PERS 457 Contributi...	457 PPE 4/29...	1 Bank of America-...		20000 · *Accou...		129.41
Bill Pmt -Check	04/22/2022		PERS Retirement	PPE 4/29/2021	1 Bank of America-...		20000 · *Accou...		154.00
Deposit	04/24/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-...		6 Juniper Dr S...	98.42	
Deposit	04/24/2022			Deposit	1 Bank of America-...		1499 · Undepo...	55.31	
Deposit	04/24/2022			Deposit	1 Bank of America-...		-SPLIT-	387.17	
Deposit	04/24/2022		JUNIPER DRIVE FE...	Deposit	1 Bank of America-...		-SPLIT-	478.78	
Deposit	04/24/2022			Deposit	1 Bank of America-...		-SPLIT-	221.24	
Liability Check	04/28/2022		QuickBooks Payroll ...	Created by P...	1 Bank of America-...		2110 · Direct D...		4,041.52
Bill Pmt -Check	04/28/2022		VERIZON WIRELESS		1 Bank of America-...		20000 · *Accou...		207.08
Paycheck	04/29/2022	DD1187	CZESCHIN, WILLIAM	Direct Deposit	1 Bank of America-...	162	-SPLIT-	0.00	
Paycheck	04/29/2022	DD1186	BEATTY, LORINDA A	Direct Deposit	1 Bank of America-...	162	-SPLIT-	0.00	
TOTAL								21,463.31	38,028.49

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

April 2022

Type	Date	Name	Memo	Class	Debit	Credit
Bill	04/01/2022	PERS 457 Contributi...	10% ER	164	12.94	
Bill	04/01/2022	PERS Retirement	10% Credit R...	164	0.00	
General Journal	04/01/2022		10% of Gross ...	164	220.00	
General Journal	04/01/2022		10% of Gross ...	164	133.00	
General Journal	04/01/2022		10% of Gross ...	164	0.00	
General Journal	04/01/2022		10% of Gross ...	164	44.00	
General Journal	04/01/2022		10% of Gross ...	164	8.46	
Bill	04/01/2022	UMPQUA BANK	10% Fuel	164	26.34	
Bill	04/01/2022	UMPQUA BANK	10% Office Ex...	164	29.30	
Bill	04/04/2022	INFOSEND, INC	10% JD Billing	164	34.45	
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6020010-001...	164		194.86
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6012003 HA...	164		196.84
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6019007 HA...	164		196.84
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6013007 NO...	164		196.84
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6013015 NO...	164		85.10
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6013016 NO...	164		85.10
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6020003 FO...	164		196.84
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6020006 FO...	164		85.10
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6017026 LK...	164		85.10
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6017027 LK...	164		196.84
Deposit	04/07/2022	JUNIPER DRIVE FE...	J6017009 HA...	164		196.84
General Journal	04/11/2022		10% Board M...	164	0.00	
General Journal	04/11/2022		10% Board M...	164	0.00	
General Journal	04/11/2022		10% Board M...	164	67.30	
General Journal	04/11/2022		10% Board M...	164	0.00	
General Journal	04/11/2022		10% Board M...	164	180.43	
General Journal	04/11/2022		10% CA Gros...	164	28.33	
General Journal	04/11/2022		10% IC Gross...	164	28.33	
General Journal	04/11/2022		10% WC Gro...	164	28.33	
General Journal	04/11/2022		10% GH Gros...	164	28.33	
General Journal	04/11/2022		10% SS Gros...	164	18.33	
Bill	04/15/2022	ROBERT W. JOHN...	10% Juniper ...	164	830.00	
Deposit	04/15/2022	JUNIPER DRIVE FE...	J6017021 B...	164		196.84
Deposit	04/15/2022	JUNIPER DRIVE FE...	J6013061 HA...	164		196.84
Deposit	04/15/2022	JUNIPER DRIVE FE...	J6017015	164		196.84
General Journal	04/15/2022		10% of Gross ...	164	220.00	
General Journal	04/15/2022		10% of Gross ...	164	133.00	
General Journal	04/15/2022		10% of Gross ...	164	0.00	
General Journal	04/15/2022		10% of Gross ...	164	44.00	
General Journal	04/15/2022		10% of Gross ...	164	8.46	
Bill	04/19/2022	VERIZON WIRELESS	10% Phone	164	20.71	
Bill	04/22/2022	PERS Health Insura...	10% BC	164	182.78	
Bill	04/22/2022	PERS Health Insura...	90% Retired	164	30.11	
Bill	04/22/2022	PERS Retirement	10% Credit R...	164	0.00	
Bill	04/22/2022	PERS 457 Contributi...	10% ER	164	12.94	
Bill	04/22/2022	PERS Retirement	10% Credit R...	164	0.00	
Deposit	04/24/2022	JUNIPER DRIVE FE...	J6014008 MIL...	164		98.42
Deposit	04/24/2022	JUNIPER DRIVE FE...	J6014012 PE...	164		196.84
Deposit	04/24/2022	JUNIPER DRIVE FE...	J6016015 CZ...	164		85.10

10:09 AM

05/07/22

Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
Deposit	04/24/2022	JUNIPER DRIVE FE...	J6016017 CZ...	164		196.84
Bill	04/29/2022	PERS 457 Contributi...	10% ER	164	12.94	
General Journal	04/29/2022		10% of Gross ...	164	220.00	
General Journal	04/29/2022		10% of Gross ...	164	133.00	
General Journal	04/29/2022		10% of Gross ...	164	0.00	
General Journal	04/29/2022		10% of Gross ...	164	44.00	
General Journal	04/29/2022		10% of Gross ...	164	8.46	
TOTAL					<u>2,788.27</u>	<u>2,884.02</u>

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

05/07/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	81,357.75
102 - LAIF	4,650.01
Mono County Treasury Inv. Pool	<u>308,750.23</u>
Total Checking/Savings	394,757.99
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
122 - MAINTENANCE FEES	<u>871.96</u>
Total 120 - ACCOUNTS RECEIVABLE	<u>871.96</u>
Total Accounts Receivable	871.96
Other Current Assets	
JDSZB Wash Account	<u>3,363.55</u>
Total Other Current Assets	<u>3,363.55</u>
Total Current Assets	<u>398,993.50</u>
TOTAL ASSETS	<u>398,993.50</u>
LIABILITIES & EQUITY	
Equity	
32000 · 304 - Retained Earnings	372,661.19
Net Income	<u>26,332.31</u>
Total Equity	<u>398,993.50</u>
TOTAL LIABILITIES & EQUITY	<u>398,993.50</u>

2:02 PM

05/07/22

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
April 2022

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Apr 22							
Deposit	04/07/2022	Deposit	101 - Checking - B o...	X	12000 · Undep...	196.84	
Deposit	04/10/2022	Deposit	101 - Checking - B o...	X	-SPLIT-	478.76	
Deposit	04/15/2022	Deposit	101 - Checking - B o...	X	-SPLIT-	590.52	
Apr 22						<u>1,266.12</u>	<u>0.00</u>

JUNIPER DRIVE WASH ACCCOUNT Transactions By Month April 2022

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Apr 22									
General Journal	04/01/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		-SPLIT-		12.94
General Journal	04/01/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	04/01/2022	LB FY...		10% Retireme...	JDSZB Wash Account		504-A - Retire...	0.00	
General Journal	04/01/2022	LB FY...		10% Gross BC	JDSZB Wash Account		-SPLIT-		220.00
General Journal	04/01/2022	LB FY...		10% Gross LB	JDSZB Wash Account		JDSZB Wash ...		133.00
General Journal	04/01/2022	LB FY...		BC Add Resp...	JDSZB Wash Account		JDSZB Wash ...		44.00
General Journal	04/01/2022	LB FY...		Verizon 4/19/...	JDSZB Wash Account		68100 · 515 - T...		20.71
General Journal	04/04/2022	LB FY...		Infosend - Cu...	JDSZB Wash Account		64900 · 507 - ...		34.45
Deposit	04/07/2022			Deposit	JDSZB Wash Account		-SPLIT-	1,716.30	
General Journal	04/11/2022	LB FY...		CC Fuel	JDSZB Wash Account		-SPLIT-		26.34
General Journal	04/11/2022	LB FY...		CC Office Exp...	JDSZB Wash Account		JDSZB Wash ...		29.30
General Journal	04/11/2022	LB FY...		10% CA Gros...	JDSZB Wash Account		-SPLIT-		28.33
General Journal	04/11/2022	LB FY...		10% IC Gross...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/11/2022	LB FY...		10% WC Gro...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/11/2022	LB FY...		10% GH Gros...	JDSZB Wash Account		JDSZB Wash ...		28.33
General Journal	04/11/2022	LB FY...		10% SS Gros...	JDSZB Wash Account		JDSZB Wash ...		18.33
General Journal	04/11/2022	LB FY...		10% Board M...	JDSZB Wash Account		-SPLIT-	0.00	
General Journal	04/11/2022	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/11/2022	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...		67.30
General Journal	04/11/2022	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...	0.00	
General Journal	04/11/2022	LB FY...		10% Board M...	JDSZB Wash Account		JDSZB Wash ...		180.43
General Journal	04/15/2022	LB FY...		Robert Johns...	JDSZB Wash Account		509-A - Audit		830.00
Deposit	04/15/2022			Deposit	JDSZB Wash Account		-SPLIT-	590.52	
General Journal	04/15/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		-SPLIT-		12.94
General Journal	04/15/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	04/15/2022	LB FY...		10% Gross BC	JDSZB Wash Account		-SPLIT-		220.00
General Journal	04/15/2022	LB FY...		10% Gross LB	JDSZB Wash Account		JDSZB Wash ...		133.00
General Journal	04/15/2022	LB FY...		BC Add Resp...	JDSZB Wash Account		JDSZB Wash ...		44.00
General Journal	04/22/2022	LB FY...		Health Insura...	JDSZB Wash Account		-SPLIT-		182.78
General Journal	04/22/2022	LB FY...		Health Insura...	JDSZB Wash Account		JDSZB Wash ...		30.11
Deposit	04/24/2022			Deposit	JDSZB Wash Account		12000 · Undep...	98.42	
Deposit	04/24/2022			Deposit	JDSZB Wash Account		-SPLIT-	478.78	
General Journal	04/29/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		-SPLIT-		12.94
General Journal	04/29/2022	LB FY...		10% 457 ER ...	JDSZB Wash Account		JDSZB Wash ...		8.46
General Journal	04/29/2022	LB FY...		10% Gross BC	JDSZB Wash Account		-SPLIT-		220.00
General Journal	04/29/2022	LB FY...		10% Gross LB	JDSZB Wash Account		JDSZB Wash ...		133.00
General Journal	04/29/2022	LB FY...		BC Add Resp...	JDSZB Wash Account		JDSZB Wash ...		44.00
								2,884.02	2,788.27

Apr 22

10:11 AM

05/07/22

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT

Capital Reserve Transaction Detail Report

July 2021 through April 2022

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Jul 21									
Deposit	07/30/2021			July 2021 Inte...	3 B of America-Capi...		7010 · Interest ...	0.38	
Jul 21								0.38	0.00
Aug 21									
Deposit	08/31/2021			August 2021	3 B of America-Capi...		7010 · Interest ...	0.38	
Aug 21								0.38	0.00
Sep 21									
Deposit	09/30/2021			September 20...	3 B of America-Capi...		7010 · Interest ...	0.36	
Sep 21								0.36	0.00
Oct 21									
Deposit	10/31/2021			October 2021	3 B of America-Capi...		7010 · Interest ...	0.38	
Oct 21								0.38	0.00
Nov 21									
Deposit	11/30/2021			November 2021	3 B of America-Capi...		7010 · Interest ...	0.36	
Nov 21								0.36	0.00
Dec 21									
Check	12/03/2021		Transfer to Capital R...	Transfer to cl...	3 B of America-Capi...	162	1 Bank of Ame...	26,656.80	
Deposit	12/31/2021			dECEMBER 2...	3 B of America-Capi...		7010 · Interest ...	0.59	
Dec 21								26,657.39	0.00
Jan 22									
Check	01/10/2022		Transfer	SWRCB Lice...	3 B of America-Capi...		6230 · License...		20,000.00
Check	01/27/2022		Transfer	To ensure cov...	3 B of America-Capi...		Operations Ad...		10,000.00
Check	01/31/2022		Transfer to Capital R...	A6015004 Me...	3 B of America-Capi...	162	1 Bank of Ame...	7,343.00	
Deposit	01/31/2022			January 2022	3 B of America-Capi...		7010 · Interest ...	0.47	
Jan 22								7,343.47	30,000.00
Feb 22									
Deposit	02/28/2022			February 2022	3 B of America-Capi...		7010 · Interest ...	0.37	
Feb 22								0.37	0.00
Mar 22									
Check	03/17/2022		Transfer from Capita...	Cover Payroll	3 B of America-Capi...		Operations Ad...		10,000.00
Check	03/25/2022	Txf	Transfer to Capital R...	Transfer Loan...	3 B of America-Capi...	162	1 Bank of Ame...	20,000.00	
Deposit	03/31/2022			Deposit	3 B of America-Capi...		7010 · Interest ...	0.41	
Mar 22								20,000.41	10,000.00
Apr 22									

10:11 AM

05/07/22

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
Capital Reserve Transaction Detail Report
July 2021 through April 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	04/29/2022			April 2022	3 B of America-Capi...		7010 · Interest ...	0.48	
Apr 22								0.48	0.00
TOTAL								54,003.98	40,000.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2021 through April 2022

Type	Date	Name	Memo	Split	Debit	Credit
Jul 21						
Deposit	07/09/2021		6023031 - Not...	1 Bank of Ame...		145.95
Jul 21					0.00	145.95
Aug 21						
Aug 21						
Sep 21						
Deposit	09/13/2021	DEPOSIT	FY 2020/2021...	Mono County T...	6.06	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021...	Mono County T...	196.54	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021...	Mono County T...	171.18	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021...	Mono County T...	21.56	
Deposit	09/13/2021	DEPOSIT	FY2020/2021 ...	Mono County T...	1,065.38	
Deposit	09/13/2021	DEPOSIT	FY 2020/2021...	Mono County T...	207.73	
Deposit	09/30/2021		Total 1639.63...	7010 · Interest ...	868.35	
Deposit	09/30/2021		TAX INTERE...	7010 · Interest ...	38.53	
Deposit	09/30/2021		Unsec Proper...	Mono County T...	7,624.71	
Deposit	09/30/2021		Total 2011.84...	7010 · Interest ...	1,165.83	
Sep 21					11,365.87	0.00
Oct 21						
Oct 21						
Nov 21						
Check	11/01/2021	MONO COUNTY TR...	FY 2020 21 P...	Administration ...		1,554.00
Deposit	11/30/2021		HOPTEP 6/3...	Mono County T...	0.72	
Deposit	11/30/2021		Excess ERAF...	Mono County T...	20,110.28	
Nov 21					20,111.00	1,554.00
Dec 21						
Check	12/10/2021	Transfer	Transfer - Pro...	1 Bank of Ame...		27,735.00
Deposit	12/31/2021		Unitary Tax F...	Mono County T...	2,081.36	
Deposit	12/31/2021		Current Unse...	Mono County T...	68.36	
Deposit	12/31/2021		Del. Secured ...	Mono County T...	830.07	
Deposit	12/31/2021		Del Unsec 21...	Mono County T...	17.47	
Deposit	12/31/2021		Supplemental...	Mono County T...	1,805.30	
Deposit	12/31/2021		Supplemental Un...	Mono County T...	31.34	
Deposit	12/31/2021		Current Secur...	Mono County T...	74,359.11	
Check	12/31/2021	MONO COUNTY TR...	FY 2020 21 P...	Administration ...		1,554.00
Dec 21					79,193.01	29,289.00
Jan 22						
Jan 22						
Feb 22						
Feb 22						

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

Type	Date	Name	Memo	Split	Debit	Credit
Mar 22						
Transfer	03/22/2022		Transfer Prop...	1 Bank of Ame...		40,000.00
Mar 22					0.00	40,000.00
Apr 22						
Check	04/30/2022		FY 2021 - 202...	Administration ...		2,943.00
Apr 22					0.00	2,943.00
TOTAL					110,669.88	73,931.95

10:13 AM

05/07/22

Accrual Basis

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

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

10:12 AM

05/07/22

Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Jul 21 Deposit	07/30/2021			Deposit	5 LAIF		7010 · Interest ...	4.05	
Jul 21								4.05	0.00
Aug 21 Aug 21									
Sep 21 Sep 21									
Oct 21 Deposit	10/31/2021			Deposit	5 LAIF		7010 · Interest ...	3.02	
Oct 21								3.02	0.00
Nov 21 Nov 21									
Dec 21 Dec 21									
Jan 22 Deposit	01/14/2022			Deposit	5 LAIF		7010 · Interest ...	2.86	
Jan 22								2.86	0.00
Feb 22 Feb 22									
Mar 22 Mar 22									
Apr 22 Deposit	04/30/2022			First Quarter ...	5 LAIF		7010 · Interest ...	3.92	
Apr 22								3.92	0.00
May 22 May 22									
Jun 22 Jun 22									
TOTAL								13.85	0.00

10:12 AM

05/07/22

Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '21 - Jun 22									
Deposit	07/30/2021			Deposit	102 - LAIF		601- Interest In...	3.79	
Deposit	10/31/2021			Deposit	102 - LAIF		600 - OTHER I...	2.83	
Deposit	01/14/2022				102 - LAIF		600 - OTHER I...	2.67	
Deposit	04/30/2022			First Quarter ...	102 - LAIF		601- Interest In...	3.66	
Jul '21 - Jun 22								12.95	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

05/07/22

April 2022

Accrual Basis

	<u>Apr 22</u>
Ordinary Income/Expense	
Expense	
Administration fee	2,943.00
Employee Benefits	
Employer 457 Cont or Add Compen	577.89
Health Insurance	1,915.94
Medical Reimb - Board	2,229.53
Medical Reimb. - Employee	0.00
Retirement	
Retirement - EE Contributions	462.00
Retirement - ER Contribution	0.00
Retirement - Other	0.00
Total Retirement	<u>462.00</u>
Total Employee Benefits	5,185.36
Operations Administration	
6180 · Insurance	
6185 · Liability Insurance	<u>-3,155.16</u>
Total 6180 · Insurance	-3,155.16
6340 · Telephone	
Telephone - Cell	<u>186.43</u>
Total 6340 · Telephone	<u>186.43</u>
Total Operations Administration	-2,968.73
Repairs & Maintenance	
Lab Testing	43.00
Plant - General / Misc	1,745.37
6110 · Automobile Expense	
Maintenance	<u>237.01</u>
Total 6110 · Automobile Expense	237.01
6390 · Utilities	
SCE - Plant	2,124.45
SCE - Pump Station	<u>686.59</u>
Total 6390 · Utilities	<u>2,811.04</u>
Total Repairs & Maintenance	4,836.42
6150 · Depreciation Expense	7,500.00
6270 · Professional Fees	
Sewer Use Rate Study	2,340.00
6650 · Audit	<u>7,470.00</u>
Total 6270 · Professional Fees	9,810.00
6550 · Office Expenses	
Office Communication- Not Phone	36.00
Office General / Misc	97.20
Postage/Shipping - Lab Testing	74.42
Statement Production - AR	310.01
Website / Advert./ Pub Notice	90.00
6120 · Bank Service Charges	3.00
6260 · Printing and Reproduction	<u>40.53</u>
Total 6550 · Office Expenses	651.16

HILTON CREEK COMMUNITY SERVICES DISTRICT

05/07/22

Profit & Loss

Accrual Basis

April 2022

	<u>Apr 22</u>
6560 · Payroll Expenses	
Gross Payroll-Board of Director	1,185.00
Gross Payroll-Secretary	3,591.00
Gross Payroll - Part Time Oper.	4,142.50
OIT/MAINT TECH	8,902.91
Payroll Taxes	<u>931.54</u>
Total 6560 · Payroll Expenses	18,752.95
Total Expense	46,710.16
Net Ordinary Income	-46,710.16
Other Income/Expense	
Other Income	
7010 · Interest Income	4.40
Total Other Income	4.40
Other Expense	
8010 · Other Expenses	<u>-110.62</u>
Total Other Expense	-110.62
Net Other Income	115.02
Net Income	<u><u>-46,595.14</u></u>

HILTON CREEK COMMUNITY SERVICES District
ACTUAL TO BUDGET
April 30, 2022

REVENUE	Budget Sewer Fund	March 0.7500	April 0.8333	Year To Date	Over (Under)	% used of Budget	Goal 0.8333	Over
General Operating Revenue:								
Property Taxes	140,000.00			106,928.89	(33,071.11)	76%		-7%
Sewer Operation & Maintenance Revenue:								
Sewer Use Fees Collected	340,000.00	40,336.15	15,449.88	275,538.55	(64,461.45)	81%		-2%
Sewer Capital Improvement Revenue:								
Sewer Connection Fees	-			7,343.00	7,343.00			-83%
Availability Fees	-		70.00	630.00	630.00			-83%
Sewer Connection Inspection Fees	-			-	-			-83%
<i>Subtotal Operations & Capital Revenue</i>		40,336.15	15,519.88	283,511.55	(56,488.45)	81%		(2.52)
Investment Revenue								
Interest on Investments	-		3.92	2,118.18	2,118.18			
Transfer From Reserves	14,781.00			-	(14,781.00)	0%		-83%
Transfer From Other Funds	-			145.95	145.95			
<i>Other</i>								
TOTAL REVENUES	494,781.00	40,336.15	15,523.80	392,704.57	(102,076.43)	79%		-4%
EXPENSES								
ADMINISTRATION EXPENSES								
Administration Fee	525.00		2,943.00	6,051.00	5,526.00	1153%		1069% OVER
***Mono Invest. Pool Wash - Delinquent Accts.				-	-			
***Depreciation Expense (Book Entry Only)		7,500.00	7,500.00	75,000.00	75,000.00			
SUBTOTAL	525.00	7,500.00	10,443.00	81,051.00	80,526.00			
Estimated EMPLOYEE BENEFITS								
Medical Reimbursement - Director (5)	9,493.39	610.20	2,229.53	8,495.23	(998.16)	89%		6% OVER
Medical Reimbursement - Employees (2)	5,733.58	177.59		3,728.15	(2,005.43)	65%		-18%
Health Insurance (1) Base Rate	6,426.04			3,189.72	(3,236.32)	50%		-34%
Health Insurance - Retired (2)	3,402.00	270.96	270.96	2,657.69	(744.31)	78%		-5%
Retirement Benefits - Employer Contributions GM	6,283.80			2,767.39	(3,516.41)	44%		-39%
*** Retirement Benefits - Employee Contributions	-	462.00	462.00	4,485.26	4,485.26			
***457 - Employee Contributions	-			3,705.44	3,705.44			
457 Employer Contributions / Add Compensation (2)	3,960.00	228.48	228.48	4,172.37	212.37	105%		22% OVER
SUBTOTAL	35,298.80	1,749.23	3,190.97	33,201.25	(2,097.55)	94%		11% OVER

	Budget	March	April	Year To Date	Over	% used	Goal
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary <i>(\$100 Per Meeting x 5) x 12 + (\$2,200 Add. Comp.)x5 + \$3,000 Special Meetings if they occur</i>	18,000.00	1,385.00	1,185.00	15,155.25	(2,844.75)	84%	1% OVER
Manager Gross Salary	77,400.00			40,750.20	(36,649.80)	53%	-31%
Chief Plant Operator - Part Time		2,056.25	2,887.50	13,121.25	13,121.25		
Perdiem	15,750.00	1,000.00	1,255.00	20,636.25	4,886.25	131%	48% OVER
Secretarial Gross Salary Part Time	31,500.00	2,309.38	3,591.00	26,105.69	(5,394.31)	83%	0%
Payroll Taxes	8,400.00	739.58	931.54	9,156.41	756.41	109%	26% OVER
Payroll Processing Fee Expense	552.21			-	(552.21)	0%	-83%
SUBTOTAL	151,602.21	7,490.21	9,850.04	124,925.05	(26,677.16)	82%	-1%
PROPOSED OPERATIONS POSITION - ESTIMATE							
Salary	54,337.50	5,774.89	8,902.91	34,596.93	(19,740.57)	64%	-20%
Employer 457	2,079.00	349.41	349.41	1,433.51	(645.49)	69%	-14%
Insurance	6,426.00	1,644.98	1,644.98	9,553.58	3,127.58	149%	65% OVER
Medical	1,701.00			-	(1,701.00)	0%	-83%
Retirement	4,725.00	516.33		2,575.70	(2,149.30)	55%	-29%
Workers' Comp Estimated Increase	2,362.50			-	(2,362.50)	0%	-83%
SUBTOTAL	71,631.00	8,285.61	10,897.30	48,159.72	(23,471.28)	67%	-16%
OPERATIONS							
Liability Insurance	12,285.00		(3,155.16)	8,624.03	(3,660.97)	70%	-13%
Worker's Comp Insurance	3,780.00			3,594.50	(185.50)	95%	12% OVER
Accounting	8,505.00		7,470.00	7,920.00	(585.00)	93%	10% OVER
Dues & Subscriptions	2,835.00			2,542.20	(292.80)	90%	6% OVER
Travel -Non Litigation	472.50			-	(472.50)	0%	-83%
License and Fees	26,250.00			27,421.25	1,171.25	104%	21% OVER
Office Expenses	5,670.00	1,054.18	651.16	8,959.33	3,289.33	158%	75% OVER
Educational Expenses	1,417.50	157.50		432.18	(985.32)	30%	-53%
Telephone	1,890.00	270.93	186.43	2,121.15	231.15	112%	29% OVER
Snow Removal (10%)	3,150.00			-	(3,150.00)	0%	-83%
SUBTOTAL	66,255.00	1,482.61	5,152.43	61,614.64	-4640.36	93%	10% OVER

	Budget	March	April	Year To Date	Over	% used	Goal
REPAIRS & MAINTENANCE							
Auto Expenses	4,725.00	328.01	237.01	2,869.33	(1,855.67)	61%	-23%
Contract Services	5,250.00			2,655.00	(2,595.00)	51%	-33%
Lab Testing	6,300.00	1,119.06	43.00	5,151.25	(1,148.75)	82%	-2%
Plant - General Repairs & Maintenance	10,500.00	479.02	1,745.37	12,119.41	1,619.41	115%	32% OVER
Plant - Pond Maintenance 1	21,000.00	492.50		16,868.41	(4,131.59)	80%	-3%
Plant - Sludge Removal	11,550.00	3,360.00		10,469.31	(1,080.69)	91%	7% OVER
Sewer Lines - General Maintenance	63,000.00			7,807.70	(55,192.30)	12%	-71%
Supplies	649.99	12.05		652.96	2.97	100%	17% OVER
Water	819.00	195.00		585.00	(234.00)	71%	-12%
SCE - Plant	15,750.00	1,994.83	2,124.45	16,092.05	342.05	102%	19% OVER
SCE - Pump Station	6,300.00	609.58	686.59	6,502.40	202.40	103%	20% OVER
SUBTOTAL	145,843.99	8,590.05	4,836.42	81,772.82	(64,071.17)	56%	-27%
SUBTOTAL ALL OPERATING EXPENSES 471,156.00 35,097.71 44,370.16 382,564.76 (63,760.72) 81% -2%							
Debt Service:							
PERS Unfunded Liability	23,625.00			20,928.60			
SUBTOTAL:	23,625.00	-	-	20,928.60	-		
Non-Budget Items Expense		5,180.00	2,340.00	14,193.84			
Subtotal All Expenses	494,781.00	40,277.71	46,710.16	417,687.20		84%	1% OVER
Less Non Budget Items		7,962.00	7,962.00	83,190.70	166,381.40		
TOTAL ADJUSTED EXPENSES		32,315.71	38,748.16	334,496.50	(166,381.40)		

	Budget	March	April	Year To Date	Over	% used	Goal
Special Projects / Non-Budget Items							
Sewer Capital Improvement Expenses:							
Capital Purchases/Improvements							
Capital Purchases/Improvements	70,350.00			-	(70,350.00)	0%	-83%
Engineering and Consulting Fees	10,500.00			-	(10,500.00)	0%	-83%
Lateral Extensions	5,250.00			-	(5,250.00)	0%	-83%
Monitoring Well - Equipment & Consultation	2,100.00			-	(2,100.00)	0%	-83%
Plant - Sewer Equipment	31,500.00			-	(31,500.00)	0%	-83%
Totals	119,700.00			-	(119,700.00)	0%	-83%
Contingency							
Contingency General							
Spills	15,750.00			-	(15,750.00)	0%	-83%
Legal	9,450.00			5,776.40	(3,673.60)	61%	-22%
Rate Study	31,500.00	5,180.00	2,340.00	8,417.44	(23,082.56)	27%	-57%
Total	56,700.00	5,180.00	2,340.00	14,193.84	(42,506.16)	25%	-58%
Total Non-Budget Special Projects	176,400.00	5,180.00	2,340.00	14,193.84	(162,206.16)	8%	-75%

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

05/07/22

Profit & Loss

Accrual Basis

April 2022

	<u>Apr 22</u>
Ordinary Income/Expense	
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	0.00
504-AA-457 Employer Contributio	64.20
504-B - Health Insurance	212.89
504 D 10% Dir Med Reimb.	<u>247.73</u>
Total 504 - Employee Benefits	524.82
64900 · 507 - Office Expense	63.75
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	399.00
508 D - 10% Director Gross	131.65
Gross Salary - OIT/Maint Tech	<u>792.00</u>
Total 66000 · 508 - Payroll Expenses	1,322.65
66700 · 509 - Professional Fees	
509-A - Audit	<u>830.00</u>
Total 66700 · 509 - Professional Fees	830.00
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	<u>26.34</u>
Total 67200 · 511 - Repairs and Maintenance	26.34
68100 · 515 - Telephone Expense	<u>20.71</u>
Total 500- OPERATING EXPENSES	<u>2,788.27</u>
Total Expense	<u>2,788.27</u>
Net Ordinary Income	-2,788.27
Other Income/Expense	
Other Income	
600 - OTHER INCOME	
601- Interest Income	<u>3.66</u>
Total 600 - OTHER INCOME	3.66
Total Other Income	<u>3.66</u>
Net Other Income	3.66
Net Income	<u><u>-2,784.61</u></u>

**JUNIPER DRIVE
ACTUAL TO BUDGET FISCAL YEAR 2021/2022
April 30, 2022**

REVENUE	BUDGET	March	April	2021/2022	Over (Under)	%	Goal %
		Month 9	Month 10	Year to Date	{+ or -}	Used	
Road Maintenance Revenue:				-	-		0.833333
Maintenance Fees Collected	55,000.00	7,405.18	1,266.12	43,000.00			
Maintenance Fees Collected Through Sewer Fund	35,000.00	3,568.66	2,788.27	26,621.83			
Combined Maintenance Fees Collected	90,000.00	10,973.84	4,054.39	69,621.83	(20,378.17)	77%	-6%
Interest - LAIF			3.66	13.14	13.14		
Interest - County Investment Pool	3,000.00			1,617.29	(1,382.71)	54%	-29%
Transfer From Reserves				-	-		
Transfer From Other Funds	2,000.00			-	(2,000.00)		
TOTAL REVENUES	185,000.00	10,973.84	4,058.05	71,252.26	(23,747.74)	39%	-45%
EXPENSES							
ADMINISTRATION EXPENSES							
Administration Fee	50.00			-	50.00	0%	-83%
SUBTOTAL	50.00	-	-	-	50.00	0%	-83%
EMPLOYEE BENEFITS							
Medical Reimbursement - Director	1,500.00	67.80	247.73	988.83	(511.17)	66%	-17%
Medical Reimbursement - Employee	650.00	19.73		130.26	(519.74)	20%	-63%
Health Insurance - Base	750.00			353.17	(396.83)	47%	-36%
Health Insurance - Retired	400.00	30.11	30.11	296.54		74%	-9%
Retirement Benefits - Employer Contributions	700.00			577.97	(122.03)	83%	-1%
Addition Comp /457 Employer Contributions	2,500.00	25.38	25.38	355.37	(2,144.63)	14%	-69%
SUBTOTAL:	6,500.00	143.02	303.22	2,702.14	(3,694.40)	42%	-42%
PAYROLL							
Salaries & Employee Benefits:							
Director's Gross Salary	2,000.00	131.65	131.65	1,666.55	(333.45)	83%	0%
Manager Gross Salary	8,600.00			4,481.98	(4,118.02)	52%	-31%
Perdiem	1,600.00			-	(1,600.00)		-83%
Secretarial Gross Salary	3,500.00	266.00	399.00	3,111.96	(388.04)	89%	6% OVER
SUBTOTAL	15,700.00	397.65	530.65	9,260.49	(6,439.51)	59%	-24%
PROPOSED OPERATIONS POSITION - ESTIMATE							
Salary	6,040.00	528.00	792.00	4,410.91	(1,629.09)	73%	-10%
457 Employer Contributions	235.00	38.82	38.82	181.17	(53.83)	77%	-6%
Insurance	720.00	182.78	182.78	1,061.54	341.54	147%	64% OVER
Medical Reimbursement	190.00			-	(190.00)	0%	-83%
Retirement	525.00	57.36		197.96	(327.04)	38%	-46%
Workers' Comp Estimated Increase	265.00			-	(265.00)	0%	-83%
SUBTOTAL	7,975.00	806.96	1,013.60	5,851.58	(2,123.42)	73%	-10%
OPERATIONS							
Liability Insurance	1,365.00			750.18	(614.82)	55%	-28%
Worker's Comp Insurance	420.00			399.38	(20.62)	95%	
Accounting	945.00		830.00	880.00	(65.00)	93%	10% OVER
Legal	1,050.00			1,151.60	101.60	110%	26% OVER
Dues & Subscriptions	315.00			10.80	(304.20)	3%	-80%
Travel -Non Litigation	55.00			-	(55.00)	0%	-83%
License and Fees				-	-		-83%
Office Expenses	630.00	168.38	63.75	1,179.19	549.19	187%	104% OVER
Educational Expenses	160.00	17.50		31.34	(128.66)	20%	-64%
Telephone	210.00	20.71	20.71	161.79	(48.21)	77%	-6%
Contingency	500.00			-	(500.00)	0%	-83%
SUBTOTAL	5,650.00	206.59	914.46	4,564.28	(1,085.72)	81%	-3%
REPAIRS & MAINTENANCE							
Auto Expenses	525.00	36.45	26.34	302.97	(222.03)	58%	-26%
Contract Services				-	-		-83%
Snow Removal	28,350.00	125.00		22,047.50	(6,302.50)	78%	-6%
Supplies				-	-		-83%
Repairs & Maintenance	20,000.00			-	(20,000.00)	0%	-83%
Transfer to Juniper Drive Investment Account	100,250.00			-	-	0%	
SUBTOTAL:	149,125.00	161.45	26.34	22,350.47	(26,524.53)	15%	-68%
Debt Service:							
PERS Unfunded Liability							
TOTAL EXPENSES	185,000.00	1,715.67	2,788.27	44,728.96	(37,694.16)	24%	-59%

HILTON CREEK COMMUNITY SERVICES DISTRICT
A/R Aging Summary
As of 5/9/2022

Account	Amount Past Due	Name
6015001	221.24	Scott & Channing Power
6016008	110.62	Jeff & Mary Houghtaling
6017022	331.86	Stephen Black
6019006	420.68	Michelle & Raymond McMillian
6021021	963.50	Church on the Mountain
6021041	110.62	Susan Panetta
6023001	647.74	Father's Heart Lodge
6023003	110.62	Dennis & Loree Peterson
6023005	223.72	Elroy Payne
6023009	110.62	Devin & Jamie Preston
6023015-001	221.24	Kirk Wallace & Kate Baker
6023025	110.62	Michael Da Costa
6023028	192.48	Scott Cherry & Kelli Moore
6026005	242.48	Alison McDaniel
6029002	110.62	Timothy Plummer
6032012	221.24	Rudolph Defelice & Wendy Schneider
6033001	110.62	Gerry LeFrancoise
6033009	110.62	Ron & Jill Orozco
6033016	110.62	Sean Somers
6034005-001	442.48	Samuel Kahn & Danielle Hayes*
6034006-001	110.62	Rebecca & Patrick Lewis
6034013	110.62	James & Kathleen Alo
6034027	331.86	Jeffrey & Michele Borges
J6016008	196.84	Jeff & Mary Houghtaling
J6017022	590.52	Stephen Black
J6019006	590.52	Michelle & Raymond McMillian
Total Sewer	5,677.34	
Total Juniper Drive	1,377.88	
Grand Total	7,055.22	

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

April 12, 2022

5:00 P.M.

**Crowley Lake Community Center
58 Pearson Road, Crowley Lake, California
& Teleconference - ZOOM**

Minutes

1. **Steve Shipley called the meeting to order at 5:05 p.m.**

A. ROLL CALL

Members Present: Cindy Adamson, Windsor Czeschin, Isabel Connolly, Garrett Higerd and Steve Shipley
Members Absent: Isabel Connolly left the meeting at 5:55 p.m.
Staff Present: William Czeschin, Keith Hafner, Lorinda Beatty
Guests: Pamela Bold and David Richman (Zoom)

2. **ADDITIONS TO AGENDA** – Ms. Beatty requested to add Resolution 2022-01 to the agenda opposing Initiative 21-0042A1 which was brought to her attention after the agenda was posted with a deadline that is prior to the next regular board meeting.

Motion: To add the item to the Agenda

Moved by Ms. Czeschin, Second by Ms. Adamson

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

3. **PUBLIC COMMENT-** None

4. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

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

C. Approval of Minutes

1. Minutes of the Regular Board Meeting of March 8, 2022

Motion: To accept the Consent Agenda Items as presented.

Moved by Ms. Adamson, Second by Ms. Connolly

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

5. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Hafner reported that the plant is working well and results from the monitoring well samples indicated that the wells are satisfactory. Under supervision, Billy Czeschin was able to submit the quarterly report. Babcock Laboratories will soon be able to submit the proper EDF format directly to the state.

Mr. Higerd asked about plans for hauling sludge when the Benton landfill sight closes at the end of this year. Mr. Czeschin advised that the plant plans to have the sludge hauled to Fallon Nevada and he believes samples have already been sent to that sight.

Ms. Bold interjected that she is researching funding sources to address this issue and possibly have smaller plants combine resources for a solution. To date, the funding attempts have not been successful, but she continues to work on a solution.

Mr. Shipley asked about the clarifiers. Mr. Czeschin stated that clarifier 1 continues to run without any indication of immediate failure and the parts for clarifier 2 are in production.

6. NEW BUSINESS

A. FY 2020-2021 Audit

Ms. Beatty provided the FY 2021-2022 audit report to the Board. The auditor and Ms. Beatty worked at cleaning up some old items.

Mr. Richman asked if the recommendations made by the auditor will be enacted? Ms. Beatty reported yes, those recommended changes are being placed in motion.

Motion: To accept the FY 2021-2022 Audit Report as presented.

Moved by Ms. Connolly, Second by Mr. Higerd

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

6. OLD BUSINESS

A. SoCalRen

Ms. Beatty reported that there are some unexpected changes to the loan agreement. Ms. Bold explained that Mr. Burnett originally requested a second blower be a part of the loan. However, after further review it was determined that the second blower would not provide additional energy savings and therefore could not be considered as part of the loan. The Board tabled this item for further information and discussion.

B. RDN Rate Study Update

Ms. Beatty presented a list of items for consideration regarding the 5-Year CIP prior to submitting to RDN for the rate study. The Board discussed the 5-Year CIP at length and identified the following items for submission to RDN as follows in respective order: Clarifier 2, Aeration Blowers + Ammonia Smart Controls, Clarifier 2, sludge dewatering / drying bed options, emergency generator (portable) sewer line cameras and district vehicle.

Ms. Connolly left the meeting at 5:55 p.m.

C. Employee Handbook- Update

Ms. Beatty highlighted changes to the employee handbook and reported that there are minor details to be worked out and hopes to have the Employee Handbook completed by the end of this fiscal year.

D. Equipment Use Hours – Update

Ms. Beatty reported Equipment use hours for the month of March was minimal.

E. Budget Review

Ms. Beatty provided worksheets for the Board to utilize for budget preparation.

Added Agenda Item:

Resolution 2022-01 Hilton Creek Community Services District to Oppose Initiative 21-0042A1:

The proposed initiative “limits the ability of voters and State and Local Governments to raise revenues for Government Services. Initiative Constitutional Amendment.

Motion: To approve Resolution 2022-01 Hilton Creek Community Services District to Oppose Initiative 21-042A1

Moved by Mr. Higerd, Second by Ms. Adamson

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

7. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

None

8. BOARD MEMBER COMMENTS/REPORTS

None

10. ANNOUNCEMENTS

A. Regular Board Meeting April 12, 2022, at 5:00 p.m. at the Crowley Lake Community Center – Covid restricts allowing.

11. **CLOSED SESSION**

A. Conference with Labor Negotiators – Unrepresented Employee – Secretary of the Board Government Code §54957.6

Motion: To Adjourn into Closed Session at 7:35 p.m.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

Motion: To Adjourn into Open Session at 8:28 p.m.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

There was no action taken and nothing to report during closed session.

11. **ADJOURNMENT**

-

Motion: To Adjourn to the April 12, 022 Regular Board Meeting at 8:28 p.m.

Moved by Ms. Czeschin, Second by Ms. Adamson

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