

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

AGENDA

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

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

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

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

- 4. CONSENT AGENDA**
 - A. Financial Reports**
 1. Consideration & Approval of Disbursements List
 - a. Disbursements and Checks
 - b. One-signor Checks
 - B. Review & Acceptance of Monthly Financial Reports**
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – January 2022
 3. Southern California Edison Report
 - C. Approval of Minutes**
 1. Minutes of the Special Board Meeting of January 11, 2022

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

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

7. **OLD BUSINESS**
 - A. SoCalRen
 - B. RDN – Rate Study Update
 - C. Employee Handbook - Update
8. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
9. **BOARD MEMBER COMMENTS/REPORTS**
10. **ANNOUNCEMENTS**
 - A. Regular Board Meeting: March 9, 2022 at 5:00 p.m.
11. **CLOSED SESSION**
 - A. Personnel Matter OIT / Maintenance Tech - Government Code §54957
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

Due to technical difficulties a zoom link will be provided upon request Monday afternoon. Please contact Lorinda Beatty if you would like a zoom link at (760) 965-9696 or info@hiltoncreekcsd.com

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
DECEMBER 14, 2021
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 5:08 p.m.

A. ROLL CALL

Members Present: Cindy Adamson, Windsor Czeschin, Isabel Connolly, Garrett Higerd and Steve Shipley
Members Absent: None
Staff Present: William Czeschin, Keith Hafner, Lorinda Beatty

2. ADDITIONS TO AGENDA - None

3. PUBLIC COMMENT- None

4. CONSENT AGENDA

A. Financial Reports

1. Consideration & Approval of Disbursements List 8248-8264
2. One-signor Checks 8265-8269

B. Review Acceptance of Monthly Financial Reports

1. Account Balances – All Funds
2. Budget Report: YTD Actual to Budget Report November 2021
3. Southern California Edison Report

C. Approval of Minutes

1. Minutes of the Special Board Meeting of October 17, 2021
2. Minutes of the Regular Board Meeting of November 9, 2021
3. Minutes of the Special Board Meeting of November 17, 2021

Ms. Beatty asked that Item 4 B Monthly Financial reports be removed from the consent agenda as they were not completed in time for the meeting and will be presented at the next regular Board Meeting.

Motion: To accept the Consent Agenda Items as presented excluding Item 4B.
Moved by Ms. Adamson, Second by Ms. Czeschin

| | | | | |
|-------------|--------------|--------------|------------|-------------|
| 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 there was one day where the clarifier froze and Mr. Czeschin was on scene taking care of the problem and was able to avoid any damage to the clarifier. Hydraulic overloading will continue until the second clarifier is repaired.

The replacement parts for the second clarifier are still in the engineering phase and there is estimated shipment date. Dismantling and salvage of the old clarifier will begin as weather and time permit.

Fourth Quarter report has been completed and submitted with no violations. Mr. Burnett helped a lot before he left.

The flow meter internal storage was at 240% thereby corrupting the data causing some errors. Mr. Czeschin spent a lot of time working with tech support to correct the problem and the data was uploaded successfully.

The report from SWRCB area representative was received and reviewed. Mr. Hafner contacted TJ and provided his contact information and that he and Mr. Czeschin are working on some of the issues. Babcock Labs was contacted to receive the electronic data files.

The inoperability of the second clarifier continues to be a concern and wasting is also a concern with limited drying beds space. Mr. Hafner suggested utilizing a septic pumper service to pump out to transfer waste to manage the current situation.

There was some discussion about sharing on-call duties and will continue to work this issue out.

6. NEW BUSINESS

A. RFQ Contract Operators

No Discussion – Remove from future agendas.

B. RFQ Clarifier Repairs

Once the District receives the engineering drawings back Mr. Shipley, Mr. Higerd, Mr. Czeschin, Mr. Hafner and Mr. Hatter will analyze and develop a plan for the installation.

7. OLD BUSINESS

A. SoCalRen

Ms. Beatty has been working on obtaining a vendor number and submitting the application.

B. RDN Rate Study Update

Ms. Beatty has submitted customer data for analysis and will be working with RDN to furnish financial data and information.

C. Employee Handbook- Update

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

8. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

None

9. BOARD MEMBER COMMENTS/REPORTS

The Board will miss Kyle and appreciate the work he has done at the plant.

10. ANNOUNCEMENTS

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

11. CLOSED SESSION

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

Motion: To Adjourn into Closed Session at 6:00 p.m.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

Motion: To Adjourn into Open Session at 7:16 p.m.

Moved by Ms. Czeschin Second by Ms. Adamson

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

Announcement: The Board has agreed that Mr. Czeschin will be compensated for the additional responsibility he has assumed since Mr. Burnett's departure from the District at a rate of 20% of his hourly rate. The Board has also agreed that Mr. Czeschin and Mr. Hafner will be compensated for on-call time at \$100 per week. Actual call-out to an emergency will be paid at a minimum of 2 hours.

11. ADJOURNMENT

-

Motion: To Adjourn the January 11, 2022 Regular Board Meeting at 7:16 p.m.

Moved by Ms. Czeschin, Second by Ms. Adamson

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

**Hilton Creek Community Services District
Sewer Funds Account Balances
As Of**

11/30/2021 - Adjusted 2/5/2022

| | Previous | | 11/30/2021 - Adjusted 2/5/2022 | | |
|----------------------------------|-------------------|------------------|--------------------------------|----------------|---------------------------------|
| Account | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America | 48,965.44 | 39,431.36 | (41,432.87) | - | 46,963.93 |
| Sewer Fund Use Fees & Expenses | | 36,480.18 | (39,346.74) | | |
| Cancelled / Return/ Other | | 195.43 | | | <i>Stop Payment</i> |
| County Inv. Pool Transfer | | - | | | <i>CK 8142</i> |
| LAIF Transfers | | | | | |
| Capital Reserve Transfer | | | | | |
| Connection Fees | | | | | |
| County Loan Transfer | | | | | |
| Availability Fees | | 60.00 | | | |
| Juniper Deposits/Expenses | | 2,695.75 | (2,086.13) | | |
| Juniper Drive Transfers | | - | - | | |
| Encumbrance | | - | | | |
| Capital Reserve | 44,224.56 | 0.36 | - | - | 44,224.92 |
| Connection & Availability Fees | | 0.36 | | | |
| Transfers | | | - | | |
| Interest | | | | | |
| LAIF | 4,969.85 | - | - | - | 4,969.85 |
| Checking Transfers | | | | | |
| Interest | | | | | |
| Other | | | | | |
| Other | | | | | |
| County Investment Pool | 355,853.88 | 20,111.00 | - | (48.33) | 375,916.55 |
| Checking Transfers | | | | | |
| LAIF Transfers | | | | | |
| Interest | | | | | |
| Unsec. Property Tax | | | | | |
| Secure Property Tax | | 20,110.28 | | | ERAF |
| Other | | 0.72 | | | (48.33) FY 2020/2021 Adj |
| Unitary Property Tax | | | | | |
| Delinquent Accounts Collection | | | | | |
| ENCUMBRANCE (In Checking) | 26,656.80 | - | - | | 26,656.80 |
| Benefit Liabilities | | | | | |
| Vactor | | | | | |
| Operations | | | | | |
| Administrative Operations | | | | | |
| Total** | 454,013.73 | 59,542.72 | (41,432.87) | (48.33) | 498,732.05 |

** Balance Owed to Juniper Fund (2,520.68)
Total with Juniper Drive Oweing 496,211.37

Juniper Drive Special Zone of Benefit Funds

As Of

11/30/2021 - Adjusted 2/5/2022

| | Previous | Credits | Debits | Adjustments | 11/30/2021 - Adjusted Balance |
|-------------------------------|-------------------|-----------------|-----------------|-------------|----------------------------------|
| Bank of America | 75,547.73 | 6,536.08 | (102.00) | - | 81,981.81 |
| Juniper Drive Fees Collected | | 6,536.08 | (102.00) | | |
| Juniper Drive Expenses | | | - | | |
| LAIF | 4,643.68 | - | - | - | 4,643.68 |
| Interest | | | | | |
| Other | | | | | |
| County Investment Pool | 307,904.22 | - | - | | 307,904.22 |
| Checking Transfers | | | | 2.03 | |
| Interest | | | | | |
| Other | | | | | |
| Total** | 388,095.63 | 6,536.08 | (102.00) | - | 394,529.71 |

** Balance Owed to Juniper Fund

2,520.68

Total with Balance Owing to Sewer Fund

397,050.39

| Juniper Drive Wash | | | | | | |
|---------------------------|----------|--------------|------------|---------|---------|------------|
| Fwd | | JD Fees Coll | JD Checks | JD Paid | SF Paid | SF Owes JD |
| | 1,911.06 | 2,695.75 | (2,086.13) | | | 2,520.68 |

Funds collected / paid in Sewer Fund

**Hilton Creek Community Services District
Sewer Funds Account Balances
As Of
December 31, 2021**

| | Previous | | | | 12/31/2021 |
|--|-------------------|-------------------|---------------------|-------------|------------------------------------|
| Account | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America | 46,963.93 | 35,326.87 | (73,319.07) | - | 8,971.73 |
| Sewer Fund Use Fees & Expenses Cancelled / Return/ Other | | 6,229.29 | (33,574.79) | | |
| County Inv. Pool Transfer LAIF Transfers | | 27,735.00 | (10,000.00) | | |
| Capital Reserve Transfer Connection Fees | | | | | |
| County Loan Transfer Availability Fees | | - | | | |
| Juniper Deposits/Expenses | | 1,362.58 | (3,087.48) | | |
| Juniper Drive Transfers | | | - | | |
| Encumberance | | - | (26,656.80) | | Close Enc. To Cap |
| Capital Reserve | 44,224.92 | 26,657.39 | - | - | 70,882.31 |
| Connection & Availability Fees Transfers | | 26,656.80 | - | | |
| Interest | | 0.59 | | | |
| LAIF | 4,969.85 | - | - | - | 4,969.85 |
| Checking Transfers Interest Other Other | | | | | |
| County Investment Pool | 375,916.55 | 79,231.54 | (30,843.00) | - | 424,305.09 |
| Checking Transfers | | | (27,735.00) | | |
| LAIF Transfers | | | | | |
| Interest | | 38.53 | | | FY 2020/2021 Adj (Sept) |
| Unsec. Property Tax | | 117.17 | | | |
| Secure Property Tax | | 76,994.48 | | | |
| Other | | | (3,108.00) | | Prop Tax Admin Fees (Nov & Dec) |
| Unitary Property Tax | | 2,081.36 | | | |
| Delinquent Accounts Collection | | | | | |
| ENCUMBERANCE (In Checking) | 26,656.80 | - | (26,656.80) | | - |
| Benefit Liabilities Vactor Operations Administrative Operations | | | (26,656.80) | | |
| Total** | 472,075.25 | 141,215.80 | (104,162.07) | - | 509,128.98 |

** Balance Owed to Juniper Fund (795.78)
Total with Juniper Drive Oweing 508,333.20

Juniper Drive Special Zone of Benefit Funds
As Of
December 31, 2021

| | Previous | Credits | Debits | Adjustments | 12/31/2021 Balance |
|-------------------------------|-------------------|-----------------|--------|-------------|-----------------------|
| Bank of America | 81,981.81 | 1,263.14 | - | - | 83,244.95 |
| Juniper Drive Fees Collected | | 1,263.14 | | | |
| Juniper Drive Expenses | | | - | | |
| LAIF | 4,643.68 | - | - | - | 4,643.68 |
| Interest | | | | | |
| Other | | | | | |
| County Investment Pool | 307,904.22 | - | - | - | 307,904.22 |
| Checking Transfers | | | | | |
| Interest | | | | | |
| Other | | | | | |
| Total** | 394,529.71 | 1,263.14 | - | - | 395,792.85 |

** Balance Owed to Juniper Fund 795.78
Total with Balance Owing to Sewer Fund 396,588.63

| Juniper Drive Wash | | | | | |
|---------------------------|--------------|-----------|------------|---------|------------|
| Fwd | JD Fees Coll | JD Checks | JD Paid | SF Paid | SF Owes JD |
| | 2,520.68 | 1,362.58 | (3,087.48) | | 795.78 |

Funds collected / paid in Sewer Fund

Hilton Creek Community Services District
Sewer Funds Account Balances
As Of
January 31, 2022

| | Previous | | | | 1/31/2022 |
|---|-------------------|-------------------|---------------------|----------------|-------------------|
| Account | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America | 8,971.73 | 97,886.73 | (76,078.05) | (20.00) | 30,760.41 |
| Sewer Fund Use Fees & Expenses Cancelled / Return/ Other | | 38,677.03 | (56,667.12) | | |
| County Inv. Pool Transfer | | - | - | | |
| LAIF Transfers | | | | | |
| Capital Reserve Transfer | | 30,000.00 | (7,343.00) | | |
| Connection Fees | | 7,343.00 | | | |
| County Loan Transfer | | | | | |
| Availability Fees | | 50.00 | | | |
| Juniper Deposits/Expenses | | 1,816.70 | (2,067.93) | | |
| Juniper Drive Transfers | | 20,000.00 | (10,000.00) | | |
| Encumbrance | | - | | (20.00) | |
| Capital Reserve | 70,882.31 | 7,343.47 | (30,000.00) | - | 48,225.78 |
| Connection & Availability Fees | | 7,343.00 | | | |
| Transfers | | | (30,000.00) | | |
| Interest | | 0.47 | | | |
| LAIF | 4,969.85 | 2.86 | - | - | 4,972.71 |
| Checking Transfers | | | | | |
| Interest | | 2.86 | | | |
| Other | | | | | |
| Other | | | | | |
| County Investment Pool | 424,305.09 | - | - | - | 424,305.09 |
| Checking Transfers | | | | | |
| LAIF Transfers | | | | | |
| Interest | | | | | |
| Unsec. Property Tax | | | | | |
| Secure Property Tax | | | | | |
| Other | | | | | |
| Unitary Property Tax | | | | | |
| Delinquent Accounts Collection | | | | | |
| ENCUMBRANCE (In Checking) | - | - | - | | - |
| Benefit Liabilities | | | | | |
| Vactor | | | | | |
| Operations | | | | | |
| Administrative Operations | | | | | |
| Total** | 509,128.98 | 105,233.06 | (106,078.05) | (20.00) | 508,263.99 |

** Balance Owed to Juniper Fund (544.55)
Total with Juniper Drive Oweing 507,719.44

Juniper Drive Special Zone of Benefit Funds

**As Of
January 31, 2022**

| | Previous | Credits | Debits | Adjustments | 1/31/2022 Balance |
|-------------------------------|-------------------|-----------------|--------------------|-------------|----------------------|
| Bank of America | 83,244.95 | 6,277.42 | (20,102.00) | - | 69,420.37 |
| Juniper Drive Fees Collected | | 6,277.42 | | | |
| Juniper Drive Expenses | | | (20,102.00) | | |
| LAIF | 4,643.68 | 2.67 | - | - | 4,646.35 |
| Interest | | 2.67 | | | |
| Other | | | | | |
| County Investment Pool | 307,904.22 | - | - | - | 307,904.22 |
| Checking Transfers | | | | | |
| Interest | | | | | |
| Other | | | | | |
| Total** | 395,792.85 | 6,280.09 | (20,102.00) | - | 381,970.94 |

** Balance Owed to Juniper Fund 544.55
Total with Balance Owing to Sewer Fund 382,515.49

| Juniper Drive Wash | | | | | |
|---------------------------|--------------|-----------|------------|---------|------------|
| Fwd | JD Fees Coll | JD Checks | JD Paid | SF Paid | SF Owes JD |
| | 795.78 | 1,816.70 | (2,067.93) | | 544.55 |

Funds collected / paid in Sewer Fund

HILTON CREEK COMMUNITY SERVICES DISTRICT

CHECKS WRITTEN - ALL FUNDS

02/07/22

Accrual Basis

January 15 through February 9, 2022

| Type | Date | Num | Name | Memo | Amount |
|---------------------------|------------|---------|----------------------------------|---|-------------------|
| Jan 15, 22 | | | | | |
| Jan 15, 22 | | | | | |
| Week of Jan 16, 22 | | | | | |
| Check | 01/18/2022 | | FRONTIER COMMUNICATIONS | Alarm System 12/21/2021 to 1/21/2022 | -42.38 |
| Check | 01/18/2022 | | SCE | 12/3/2021 to 1/3/2022 | -647.94 |
| Check | 01/19/2022 | | Intuit | ACH Payment Processing Fees January | -267.00 |
| Check | 01/19/2022 | | VERIZON WIRELESS | District Phones | -200.40 |
| Liability C... | 01/20/2022 | | QuickBooks Payroll Service | Created by Payroll Service on 01/19/2022 | -5,074.85 |
| Check | 01/20/2022 | | | Returned payment from Non-Customer ... | -240.00 |
| Check | 01/20/2022 | | SCE | 12/3/2021 to 1/3/2022 | -2,181.00 |
| Check | 01/20/2022 | | PERS Health Insurance | February 2021 | -4,163.07 |
| Paycheck | 01/21/2022 | DD11... | BEATTY, LORINDA A | Direct Deposit | 0.00 |
| Paycheck | 01/21/2022 | DD11... | CZESCHIN, WILLIAM | Direct Deposit | 0.00 |
| Week of Jan 16, 22 | | | | | -12,816.64 |
| Week of Jan 23, 22 | | | | | |
| Liability C... | 01/25/2022 | E-pay | United States Treasury | 94-2834850 QB Tracking # 576262070 | -55.39 |
| Liability C... | 01/26/2022 | E-pay | EFTPS | 94-2834850 QB Tracking # 760060070 | -70.00 |
| Week of Jan 23, 22 | | | | | -125.39 |
| Week of Jan 30, 22 | | | | | |
| Check | 01/31/2022 | | Transfer to Capital Reserve Acct | A6015004 Melanie Reedy / Mathew Sch... | -7,343.00 |
| Liability C... | 02/02/2022 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 2032548070 | -230.08 |
| Liability C... | 02/02/2022 | E-pay | EFTPS | 94-2834850 QB Tracking # 2032677070 | -1,840.18 |
| Liability C... | 02/02/2022 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 2032740070 | -738.96 |
| Liability C... | 02/03/2022 | | QuickBooks Payroll Service | Created by Payroll Service on 02/02/2022 | -3,917.94 |
| Paycheck | 02/04/2022 | DD11... | BEATTY, LORINDA A | Direct Deposit | 0.00 |
| Paycheck | 02/04/2022 | DD11... | CZESCHIN, WILLIAM | Direct Deposit | 0.00 |
| Week of Jan 30, 22 | | | | | -14,070.16 |
| Feb 6 - 9, 22 | | | | | |
| Check | 02/07/2022 | 8279 | BILLY CZESCHIN | EQUIPMENT USE DECEMBER 2021 | -2,105.00 |
| Check | 02/07/2022 | 8280 | BILLY CZESCHIN | EQUIPMENT USE JANUARY 2022 | -880.00 |
| Liability C... | 02/08/2022 | | QuickBooks Payroll Service | Created by Payroll Service on 02/06/2022 | -2,113.63 |
| Check | 02/08/2022 | 8281 | MAMMOTH COMMUNITY WA... | Labs Invoice 00462 | -90.00 |
| Bill Pmt -... | 02/08/2022 | 8278 | BABCOCK LABORATORIES, I... | INVOICE CA 22151-4807 | -115.50 |
| Bill Pmt -... | 02/08/2022 | 8282 | BARTKIEWICZ, KRONICK & S... | File No. 8532.0001 K. Hafner Agreement | -770.00 |
| Bill Pmt -... | 02/08/2022 | 8283 | MONO COUNTY DEPT. OF PU... | Ticket 28413 | -17.02 |
| Bill Pmt -... | 02/08/2022 | 8284 | PREFERRED SEPTIC & DISP... | Invoice 1127370U714 ACCOUNT 471... | -2,240.00 |
| Bill Pmt -... | 02/08/2022 | 8285 | ROBERT W. JOHNSON, CPA | FY 2020-2021 State Controllers Report | -500.00 |
| Bill Pmt -... | 02/08/2022 | 8286 | Sierra Septic, LLC | iNVOICE 372 | -1,120.00 |
| Bill Pmt -... | 02/08/2022 | 8287 | THE SHEET | Publication - Notice: RFP | -26.00 |
| Bill Pmt -... | 02/08/2022 | 8288 | USDA FOREST SERVICE | Hilton Cr. Community Svc Dist Org 504 ... | -68.58 |
| Bill Pmt -... | 02/08/2022 | 8289 | UMPQUA BANK | January 2022 | -1,835.34 |
| Paycheck | 02/09/2022 | DD11... | ADAMSON, CYNTHIA R | Direct Deposit | 0.00 |
| Paycheck | 02/09/2022 | DD11... | CONNOLLY, ISABEL S | Direct Deposit | 0.00 |
| Paycheck | 02/09/2022 | DD11... | CZESCHIN, WINDSOR | Direct Deposit | 0.00 |
| Paycheck | 02/09/2022 | DD11... | HIGERD, GARRETT | Direct Deposit | 0.00 |
| Paycheck | 02/09/2022 | DD11... | SHIPLEY, STEVE H | Direct Deposit | 0.00 |
| Paycheck | 02/09/2022 | 8276 | Hatter, Jason T | | -966.93 |
| Paycheck | 02/09/2022 | 8277 | HAFNER, KEITH | | -4,662.44 |
| Feb 6 - 9, 22 | | | | | -17,510.44 |
| TOTAL | | | | | -44,522.63 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/07/22

As of January 31, 2022

Accrual Basis

| | Jan 31, 22 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1 Bank of America-Checking | 30,760.41 |
| 3 B of America-Capital Reserve | 48,225.78 |
| 4 Mono Co Treasury Inv. Pool | 424,305.09 |
| 5 LAIF | |
| General Sewer Fund | 4,957.36 |
| 5 LAIF - Other | 15.35 |
| Total 5 LAIF | 4,972.71 |
| Total Checking/Savings | 508,263.99 |
| Accounts Receivable | |
| Accounts receivable | |
| AVAILABILITY FEES | 399.38 |
| SEWER USE FEES | |
| Finance Charge | -435.96 |
| LIEN FEE | 200.00 |
| SEWER USE FEES - Other | 32,104.70 |
| Total SEWER USE FEES | 31,868.74 |
| Accounts receivable - Other | -19.16 |
| Total Accounts receivable | 32,248.96 |
| SEWER CONNECTION FEE | -221.24 |
| Total Accounts Receivable | 32,027.72 |
| Other Current Assets | |
| Allowance for uncollectibles | 0.05 |
| Refundable Deposits | 55.31 |
| Total Other Current Assets | 55.36 |
| Total Current Assets | 540,347.07 |
| 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 | -2,733,139.35 |
| Total Other Assets | -2,733,139.35 |
| TOTAL ASSETS | 1,028,008.84 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| *Accounts Payable | 55.31 |
| Total Accounts Payable | 55.31 |
| Other Current Liabilities | |
| 6 Juniper Dr SZB Clearing Acct | 488.82 |
| Accounts payable | 876.86 |
| Direct Deposit Liabilities | 156.05 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

02/07/22

As of January 31, 2022

Accrual Basis

| | Jan 31, 22 |
|--|---------------------|
| Payroll Liabilities | |
| 457 Employee Cont | 7,050.00 |
| 457 Employer Contributions | 5,368.17 |
| Retirement - Employee Cont | 1,201.27 |
| Retirement - Employer | 954.23 |
| Payroll Liabilities - Other | 14,014.55 |
| Total Payroll Liabilities | 28,588.22 |
| Total Other Current Liabilities | 30,109.95 |
| Total Current Liabilities | 30,165.26 |
| Long Term Liabilities | |
| PENSION LIABILITIES | |
| Def inflows of resources-actuar | 33,770.00 |
| Def outflows of resources-actua | -34,290.00 |
| Deferred outflows-contributions | -11,476.00 |
| Net Pension Liability | 237,045.00 |
| Total PENSION LIABILITIES | 225,049.00 |
| Total Long Term Liabilities | 225,049.00 |
| Total Liabilities | 255,214.26 |
| Equity | |
| Capital Improvement Reserve | 33,533.07 |
| Retained Earnings | 736,782.15 |
| Net Income | 2,479.36 |
| Total Equity | 772,794.58 |
| TOTAL LIABILITIES & EQUITY | 1,028,008.84 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

January 2022

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|-----------------|------------|--------|--------------------------|---|------------------------|-------|---------------------|------------------|------------------|
| Deposit | 01/03/2022 | | | Deposit | 1 Bank of America-C... | | -SPLIT- | 7,171.26 | |
| Deposit | 01/03/2022 | | | Deposit | 1 Bank of America-C... | | Undeposited F... | 165.93 | |
| Deposit | 01/03/2022 | | | Deposit | 1 Bank of America-C... | | -SPLIT- | 663.72 | |
| Deposit | 01/03/2022 | | | Deposit | 1 Bank of America-C... | | -SPLIT- | 1,436.34 | |
| Liability Check | 01/05/2022 | E-pay | JD MAINTENANCE ... | Emp. Dev. Dept. 499-0247-1 Q... | 1 Bank of America-C... | | -SPLIT- | | 78.65 |
| Liability Check | 01/05/2022 | E-pay | | EFTPS 94-2834850 Q... | 1 Bank of America-C... | | -SPLIT- | | 3,191.76 |
| Liability Check | 01/05/2022 | E-pay | | Emp. Dev. Dept. 499-0247-1 Q... | 1 Bank of America-C... | | -SPLIT- | | 1,027.60 |
| Check | 01/05/2022 | | MAMMOTH DISPOS... | Waste Conne... 1 Bank of America-C... | | | Plant - General... | | 165.38 |
| Liability Check | 01/06/2022 | | QuickBooks Payroll ... | Created by Pa... 1 Bank of America-C... | | | Direct Deposit ... | | 4,205.16 |
| Check | 01/06/2022 | | PERS Retirement | Billy PPE 01/0... 1 Bank of America-C... | | | -SPLIT- | | 345.23 |
| Check | 01/06/2022 | | PERS 457 Contributi... | PPE 1/7/2021 ... 1 Bank of America-C... | | | -SPLIT- | | 129.41 |
| Paycheck | 01/07/2022 | DD1150 | CZESCHIN, WILLIAM | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/07/2022 | DD1149 | BEATTY, LORINDA A | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Check | 01/07/2022 | | Bank of America | Remote Depo... 1 Bank of America-C... | | | Bank Service C... | | 15.00 |
| Deposit | 01/09/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 110.62 | |
| Deposit | 01/10/2022 | | Transfer from Junipe... | First Installme... 1 Bank of America-C... | | | Snow Removal | 10,000.00 | |
| Deposit | 01/10/2022 | | Transfer from Junipe... | Second Install... 1 Bank of America-C... | | | Snow Removal | 10,000.00 | |
| Deposit | 01/10/2022 | | Transfer from Capita... | SWRCB Licen... 1 Bank of America-C... | | | Licenses and P... | 20,000.00 | |
| Deposit | 01/10/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 110.62 | |
| Deposit | 01/10/2022 | | JUNIPER DRIVE FE... | Deposit 1 Bank of America-C... | | | -SPLIT- | 281.94 | |
| Deposit | 01/10/2022 | | | Deposit 1 Bank of America-C... | | | -SPLIT- | 1,765.40 | |
| Paycheck | 01/11/2022 | DD1151 | ADAMSON, CYNTHI... | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/11/2022 | DD1152 | CONNOLLY, ISABE... | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/11/2022 | DD1153 | CZESCHIN, WINDS... | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/11/2022 | DD1154 | HIGERD, GARRETT | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/11/2022 | DD1155 | SHIPLEY, STEVE H | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Liability Check | 01/11/2022 | | QuickBooks Payroll ... | Created by Pa... 1 Bank of America-C... | | | Direct Deposit ... | | 1,795.40 |
| Paycheck | 01/11/2022 | DD1156 | BURNETT, KYLE | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Liability Check | 01/11/2022 | | QuickBooks Payroll ... | Created by Pa... 1 Bank of America-C... | | | Direct Deposit ... | | 1,786.95 |
| Bill Pmt -Check | 01/11/2022 | 8267 | BABCOCK LABORA... | CL11294-4807 1 Bank of America-C... | | | *Accounts Pay... | 165.90 | |
| Bill Pmt -Check | 01/11/2022 | 8268 | BILLY CZESCHIN | Second Install... 1 Bank of America-C... | | | *Accounts Pay... | 10,000.00 | |
| Bill Pmt -Check | 01/11/2022 | 8269 | MAMMOTH COMMU... | Customer 000... 1 Bank of America-C... | | | *Accounts Pay... | 90.00 | |
| Bill Pmt -Check | 01/11/2022 | 8270 | MONO COUNTY DE... | Ticket 26061 ... 1 Bank of America-C... | | | *Accounts Pay... | 262.52 | |
| Bill Pmt -Check | 01/11/2022 | 8271 | MOUNTAIN MEADO... | Account MMH... 1 Bank of America-C... | | | *Accounts Pay... | 195.00 | |
| Bill Pmt -Check | 01/11/2022 | 8272 | Robert D Niehaus, Inc. | RATE STUDY... 1 Bank of America-C... | | | *Accounts Pay... | 897.44 | |
| Bill Pmt -Check | 01/11/2022 | 8273 | STATE WATER RE... | 1 Bank of America-C... | | | *Accounts Pay... | 27,109.00 | |
| Bill Pmt -Check | 01/11/2022 | 8274 | UMPQUA BANK | December 2021 1 Bank of America-C... | | | *Accounts Pay... | 1,390.72 | |
| Bill Pmt -Check | 01/11/2022 | | USDA FOREST SE... | VOID: Hilton ... 1 Bank of America-C... | | | *Accounts Pay... | 0.00 | |
| Bill Pmt -Check | 01/11/2022 | 8275 | W D Czeschin | Clothing Reim... 1 Bank of America-C... | | | *Accounts Pay... | 403.98 | |
| Paycheck | 01/12/2022 | 8265 | HAFNER, KEITH | 1 Bank of America-C... | 162 | | -SPLIT- | | 1,473.77 |
| Paycheck | 01/12/2022 | 8266 | Hatter, Jason T | 1 Bank of America-C... | 162 | | -SPLIT- | | 1,008.84 |
| Deposit | 01/12/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 110.62 | |
| Check | 01/14/2022 | 8256 | 6032001 | 6032001 - Ref... 1 Bank of America-C... | | | SEWER USE F... | | 55.31 |
| Deposit | 01/15/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 55.31 | |
| Deposit | 01/15/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 55.31 | |
| Deposit | 01/17/2022 | | | Deposit 1 Bank of America-C... | | | -SPLIT- | 12,721.30 | |
| Check | 01/18/2022 | | FRONTIER COMMU... | Alarm System ... 1 Bank of America-C... | | | Telephone - Fir... | | 42.38 |
| Check | 01/18/2022 | | SCE | 12/3/2021 to 1... 1 Bank of America-C... | | | SCE - Pump St... | | 647.94 |
| Deposit | 01/19/2022 | | | Payment from ... 1 Bank of America-C... | | | Other Income | 240.00 | |
| Check | 01/19/2022 | | Intuit | ACH Payment... 1 Bank of America-C... | | | Bank Service C... | | 267.00 |
| Check | 01/19/2022 | | VERIZON WIRELESS | District Phones 1 Bank of America-C... | | | -SPLIT- | | 200.40 |
| Liability Check | 01/20/2022 | | QuickBooks Payroll ... | Created by Pa... 1 Bank of America-C... | | | Direct Deposit ... | | 5,074.85 |
| Check | 01/20/2022 | | | Returned pay... 1 Bank of America-C... | | | Other Income | | 240.00 |
| Check | 01/20/2022 | | SCE | 12/3/2021 to 1... 1 Bank of America-C... | | | SCE - Plant | | 2,181.00 |
| Check | 01/20/2022 | | PERS Health Insura... | February 2021 1 Bank of America-C... | | | -SPLIT- | | 4,163.07 |
| Paycheck | 01/21/2022 | DD1157 | BEATTY, LORINDA A | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Paycheck | 01/21/2022 | DD1158 | CZESCHIN, WILLIAM | Direct Deposit 1 Bank of America-C... | 162 | | -SPLIT- | 0.00 | |
| Deposit | 01/24/2022 | | JUNIPER DRIVE FE... | Deposit 1 Bank of America-C... | | | 6 Juniper Dr S... | 98.42 | |
| Liability Check | 01/25/2022 | E-pay | United States Treas... | 94-2834850 Q... 1 Bank of America-C... | | | Payroll Liabilities | | 55.39 |
| Liability Check | 01/26/2022 | E-pay | EFTPS | 94-2834850 Q... 1 Bank of America-C... | | | -SPLIT- | | 70.00 |
| Deposit | 01/27/2022 | | Transfer from Capita... | Transfer to en... 1 Bank of America-C... | | | Operations Ad... | 10,000.00 | |
| Deposit | 01/28/2022 | | | Credit Card A... 1 Bank of America-C... | | | Other Income | 337.48 | |
| Deposit | 01/31/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 7,343.00 | |
| Check | 01/31/2022 | | Transfer to Capital R... | A6015004 Me... 1 Bank of America-C... | | | 3 B of America... | | 7,343.00 |
| Deposit | 01/31/2022 | | | Deposit 1 Bank of America-C... | | | Undeposited F... | 442.48 | |
| Deposit | 01/31/2022 | | | Deposit 1 Bank of America-C... | | | -SPLIT- | 14,756.98 | |
| TOTAL | | | | | | | | 97,866.73 | 76,078.05 |

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

02/07/22

Accrual Basis

| Type | Date | Name | Memo | Class | Debit | Credit |
|-----------------|------------|------------------------|-------------------|-------|-----------------|-----------------|
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6012003 HA... | 164 | | 393.68 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6016011 BE... | 164 | | 196.84 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6013016 NO... | 164 | | 85.10 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6013015 NO... | 164 | | 85.10 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6013007 NO... | 164 | | 196.84 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6020017 DA... | 164 | | 196.84 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6020016-001... | 164 | | 85.10 |
| Deposit | 01/03/2022 | JD MAINTENANCE ... | J6017015 FIO... | 164 | | 196.84 |
| Check | 01/06/2022 | PERS Retirement | 10% Retirem... | 164 | 19.12 | |
| Check | 01/06/2022 | PERS 457 Contributi... | 10% JD BC 4... | 164 | 12.94 | |
| General Journal | 01/07/2022 | | 10% LB Additi... | 164 | 8.46 | |
| General Journal | 01/07/2022 | | 10% of Gross ... | 164 | 220.00 | |
| General Journal | 01/07/2022 | | 10% of Gross ... | 164 | 141.45 | |
| General Journal | 01/07/2022 | | 10% of Gross ... | 164 | 396.00 | |
| General Journal | 01/07/2022 | | 10% of Gross ... | 164 | 44.00 | |
| General Journal | 01/07/2022 | | 10% 457 BC | 164 | 12.94 | |
| Deposit | 01/10/2022 | JUNIPER DRIVE FE... | J6016017 K. ... | 164 | | 196.84 |
| Deposit | 01/10/2022 | JUNIPER DRIVE FE... | J6016015 K C... | 164 | | 85.10 |
| Bill | 01/11/2022 | UMPQUA BANK | 10% Office Ex... | 164 | 83.80 | |
| Bill | 01/11/2022 | UMPQUA BANK | 10% Fuel | 164 | 22.49 | |
| General Journal | 01/11/2022 | | 10% Med Rei... | 164 | 44.90 | |
| General Journal | 01/11/2022 | | 10% Med Rei... | 164 | 50.28 | |
| General Journal | 01/11/2022 | | 10% CA Gros... | 164 | 28.33 | |
| General Journal | 01/11/2022 | | 10% IC Gros... | 164 | 28.33 | |
| General Journal | 01/11/2022 | | 10% WC Gro... | 164 | 28.33 | |
| General Journal | 01/11/2022 | | 10% GH Gros... | 164 | 28.33 | |
| General Journal | 01/11/2022 | | 10% SS Gros... | 164 | 28.33 | |
| Check | 01/19/2022 | VERIZON WIRELESS | Telephone 1... | 164 | 20.04 | |
| Check | 01/20/2022 | PERS Health Insura... | 10% BC | 164 | 386.15 | |
| Check | 01/20/2022 | PERS Health Insura... | 10% Retired ... | 164 | 30.16 | |
| General Journal | 01/21/2022 | | 10% of Gross ... | 164 | 220.00 | |
| General Journal | 01/21/2022 | | 10% of Gross ... | 164 | 141.45 | |
| General Journal | 01/21/2022 | | 10% of Gross ... | 164 | 49.50 | |
| General Journal | 01/21/2022 | | 10% of Gross ... | 164 | 44.00 | |
| General Journal | 01/21/2022 | | Transfer to Ad... | 164 | 8.46 | |
| General Journal | 01/21/2022 | | 10% 457 BC | 164 | 12.94 | |
| Deposit | 01/24/2022 | JUNIPER DRIVE FE... | J6014008 MIL... | 164 | | 98.42 |
| TOTAL | | | | | 2,110.73 | 1,816.70 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

02/07/22

As of January 31, 2022

Accrual Basis

| | Jan 31, 22 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101 - Checking - B of A | 69,814.05 |
| 102 - LAIF | 4,646.35 |
| Mono County Treasury Inv. Pool | 307,904.22 |
| Total Checking/Savings | 382,364.62 |
| Accounts Receivable | |
| 120 - ACCOUNTS RECEIVABLE | |
| 122 - MAINTENANCE FEES | 8,883.34 |
| Total 120 - ACCOUNTS RECEIVABLE | 8,883.34 |
| Total Accounts Receivable | 8,883.34 |
| Other Current Assets | |
| JDSZB Wash Account | 520.88 |
| Total Other Current Assets | 520.88 |
| Total Current Assets | 391,768.84 |
| TOTAL ASSETS | 391,768.84 |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · 304 - Retained Earnings | 372,661.19 |
| Net Income | 19,107.65 |
| Total Equity | 391,768.84 |
| TOTAL LIABILITIES & EQUITY | 391,768.84 |

5:35 PM

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

02/07/22

Transactions By Month

Accrual Basis

January 2022

| Type | Date | Memo | Account | Clr | Split | Debit | Credit |
|---------------|------------|-------------------|------------------------|-----|-------------------|-----------------|------------------|
| Jan 22 | | | | | | | |
| Deposit | 01/03/2022 | Deposit | 101 - Checking - B ... | X | -SPLIT- | 590.52 | |
| Check | 01/10/2022 | First Installm... | 101 - Checking - B ... | X | 512 - SNOW ... | | 10,000.00 |
| Check | 01/10/2022 | Second Insta... | 101 - Checking - B ... | X | 512 - SNOW ... | | 10,000.00 |
| Deposit | 01/17/2022 | Deposit | 101 - Checking - B ... | X | -SPLIT- | 5,686.90 | |
| Check | 01/19/2022 | ACH Process... | 101 - Checking - B ... | X | 64900 · 507 - ... | | 102.00 |
| Deposit | 01/31/2022 | Deposit | 101 - Checking - B ... | | 12000 · Undep... | 393.68 | |
| Jan 22 | | | | | | 6,671.10 | 20,102.00 |

JUNIPER DRIVE WASH ACCOUNT

Transactions By Month

January 2022

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------|------------|----------|------|-------------------|--------------------|-----|--------------------|-----------------|-----------------|
| Jan 22 | | | | | | | | | |
| Deposit | 01/03/2022 | | | Deposit | JDSZB Wash Account | | -SPLIT- | 1,436.34 | |
| General Journal | 01/07/2022 | LB FY... | | 10% Gross BC | JDSZB Wash Account | | -SPLIT- | | 220.00 |
| General Journal | 01/07/2022 | LB FY... | | 10% Gross LB | JDSZB Wash Account | | JDSZB Wash A... | | 141.45 |
| General Journal | 01/07/2022 | LB FY... | | BC Overtime J... | JDSZB Wash Account | | JDSZB Wash A... | | 396.00 |
| General Journal | 01/07/2022 | LB FY... | | BC Out of Cla... | JDSZB Wash Account | | JDSZB Wash A... | | 44.00 |
| General Journal | 01/07/2022 | LB FY... | | 10% 457 ER C... | JDSZB Wash Account | | -SPLIT- | | 12.94 |
| General Journal | 01/07/2022 | LB FY... | | 10% 457 ER C... | JDSZB Wash Account | | JDSZB Wash A... | | 8.46 |
| General Journal | 01/07/2022 | LB FY... | | 10% Retireme... | JDSZB Wash Account | | 504-A - Retirem... | | 19.12 |
| Deposit | 01/10/2022 | | | Deposit | JDSZB Wash Account | | -SPLIT- | 281.94 | |
| General Journal | 01/11/2022 | LB FY... | | 10% CA Gross... | JDSZB Wash Account | | -SPLIT- | | 28.33 |
| General Journal | 01/11/2022 | LB FY... | | 10% IC Gross ... | JDSZB Wash Account | | JDSZB Wash A... | | 28.33 |
| General Journal | 01/11/2022 | LB FY... | | 10% WC Gros... | JDSZB Wash Account | | JDSZB Wash A... | | 28.33 |
| General Journal | 01/11/2022 | LB FY... | | 10% GH Gros... | JDSZB Wash Account | | JDSZB Wash A... | | 28.33 |
| General Journal | 01/11/2022 | LB FY... | | 10% SS Gros... | JDSZB Wash Account | | JDSZB Wash A... | | 28.33 |
| General Journal | 01/11/2022 | LB FY... | | 10% Board Me... | JDSZB Wash Account | | -SPLIT- | 0.00 | |
| General Journal | 01/11/2022 | LB FY... | | 10% Board Me... | JDSZB Wash Account | | JDSZB Wash A... | | 50.28 |
| General Journal | 01/11/2022 | LB FY... | | 10% Board Me... | JDSZB Wash Account | | JDSZB Wash A... | | 44.90 |
| General Journal | 01/11/2022 | LB FY... | | 10% Board Me... | JDSZB Wash Account | | JDSZB Wash A... | 0.00 | |
| General Journal | 01/11/2022 | LB FY... | | 10% Board Me... | JDSZB Wash Account | | JDSZB Wash A... | 0.00 | |
| General Journal | 01/11/2022 | LB FY... | | CC Fuel | JDSZB Wash Account | | -SPLIT- | | 22.49 |
| General Journal | 01/11/2022 | LB FY... | | CC Office Exp... | JDSZB Wash Account | | JDSZB Wash A... | | 83.80 |
| General Journal | 01/19/2022 | LB FY... | | Verizon | JDSZB Wash Account | | 68100 - 515 - T... | | 20.04 |
| General Journal | 01/20/2022 | LB FY... | | Health Insuran... | JDSZB Wash Account | | -SPLIT- | | 386.15 |
| General Journal | 01/20/2022 | LB FY... | | Health Insuran... | JDSZB Wash Account | | JDSZB Wash A... | | 30.16 |
| General Journal | 01/21/2022 | LB FY... | | 10% Gross BC | JDSZB Wash Account | | -SPLIT- | | 220.00 |
| General Journal | 01/21/2022 | LB FY... | | 10% Gross LB | JDSZB Wash Account | | JDSZB Wash A... | | 141.45 |
| General Journal | 01/21/2022 | LB FY... | | BC Overtime J... | JDSZB Wash Account | | JDSZB Wash A... | | 49.50 |
| General Journal | 01/21/2022 | LB FY... | | BC Out of Cla... | JDSZB Wash Account | | JDSZB Wash A... | | 44.00 |
| General Journal | 01/21/2022 | LB FY... | | 10% 457 ER C... | JDSZB Wash Account | | -SPLIT- | | 12.94 |
| General Journal | 01/21/2022 | LB FY... | | 10% 457 ER C... | JDSZB Wash Account | | JDSZB Wash A... | | 8.46 |
| Deposit | 01/31/2022 | | | Deposit | JDSZB Wash Account | | 12000 - Undep... | 98.42 | |
| Jan 22 | | | | | | | | 1,816.70 | 2,097.79 |

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

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|---------------|------------|-----|--------------------------|-------------------|-------------------------|-------|-------------------|------------------|------------------|
| Jul 21 | | | | | | | | | |
| Deposit | 07/30/2021 | | | July 2021 Inte... | 3 B of America-Capit... | | Interest Income | 0.38 | |
| Jul 21 | | | | | | | | 0.38 | 0.00 |
| Aug 21 | | | | | | | | | |
| Deposit | 08/31/2021 | | | August 2021 | 3 B of America-Capit... | | Interest Income | 0.38 | |
| Aug 21 | | | | | | | | 0.38 | 0.00 |
| Sep 21 | | | | | | | | | |
| Deposit | 09/30/2021 | | | September 20... | 3 B of America-Capit... | | Interest Income | 0.36 | |
| Sep 21 | | | | | | | | 0.36 | 0.00 |
| Oct 21 | | | | | | | | | |
| Deposit | 10/31/2021 | | | October 2021 | 3 B of America-Capit... | | Interest Income | 0.38 | |
| Oct 21 | | | | | | | | 0.38 | 0.00 |
| Nov 21 | | | | | | | | | |
| Deposit | 11/30/2021 | | | November 2021 | 3 B of America-Capit... | | Interest Income | 0.36 | |
| Nov 21 | | | | | | | | 0.36 | 0.00 |
| Dec 21 | | | | | | | | | |
| Check | 12/03/2021 | 1 | Transfer | Transfer Encu... | 3 B of America-Capit... | | 2 Encumberan... | 26,656.80 | |
| Deposit | 12/31/2021 | | | dECEMBER 2... | 3 B of America-Capit... | | Interest Income | 0.59 | |
| Dec 21 | | | | | | | | 26,657.39 | 0.00 |
| Jan 22 | | | | | | | | | |
| Check | 01/10/2022 | | Transfer | SWRCB Licen... | 3 B of America-Capit... | | Licenses and P... | | 20,000.00 |
| Check | 01/27/2022 | | Transfer | To ensure cov... | 3 B of America-Capit... | | Operations Ad... | | 10,000.00 |
| Check | 01/31/2022 | | Transfer to Capital R... | A6015004 Me... | 3 B of America-Capit... | 162 | 1 Bank of Amer... | 7,343.00 | |
| Deposit | 01/31/2022 | | | January 2022 | 3 B of America-Capit... | | Interest Income | 0.47 | |
| Jan 22 | | | | | | | | 7,343.47 | 30,000.00 |
| TOTAL | | | | | | | | 34,002.72 | 30,000.00 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

02/07/22

Accrual Basis

July 2021 through January 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... | Interest Income | 868.35 | |
| Deposit | 09/30/2021 | | TAX INTERE... | Interest Income | 38.53 | |
| Deposit | 09/30/2021 | | Unsec Proper... | Mono County T... | 7,624.71 | |
| Sep 21 | | | | | 10,200.04 | 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 | | Supplental 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 | | | | | | |
| TOTAL | | | | | 109,504.05 | 30,988.95 |

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

Accrual Basis

July 2021 through June 2022

| Type | Date | Num | Name | Memo | Account | Cir | Split | Debit | Credit |
|------------------|------------|-----|------|-------------------|-----------------------|-----|---------------------|---------------|-------------|
| Jul '21 - Jun 22 | | | | | | | | | |
| Deposit | 09/30/2021 | | | Total 1639.63 ... | Mono County Treasu... | | 601- Interest In... | 771.28 | |
| Jul '21 - Jun 22 | | | | | | | | <u>771.28</u> | <u>0.00</u> |

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

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

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT LAIF Transactions Fiscal Year 2020/2021

July 2021 through June 2022

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

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

02/07/22

January 2022

Accrual Basis

| | Jan 22 |
|--|-----------|
| Ordinary Income/Expense | |
| Income | |
| Fees | |
| Availability Fees | 50.00 |
| Connection Fee | 7,343.00 |
| Use Fees | 57,675.90 |
| Total Fees | 65,068.90 |
| Total Income | 65,068.90 |
| Gross Profit | 65,068.90 |
| Expense | |
| Depreciation Expense | 7,500.00 |
| Employee Benefits | |
| Employer 457 Cont or Add Compen | 355.46 |
| Health Insurance | 3,746.76 |
| Medical Reimb - Board | 407.57 |
| Medical Reimb. - Employee | 1,586.20 |
| Retirement | |
| Retirement - EE Contributions | 455.44 |
| Retirement - ER Contribution | 835.48 |
| Total Retirement | 1,290.92 |
| Total Employee Benefits | 7,386.91 |
| Equipment Rental | |
| Equip. Use - Avail/Standby Fee | 6,000.00 |
| Equip. Use - Guaranteed Hours | 4,000.00 |
| Total Equipment Rental | 10,000.00 |
| Office Expenses | |
| Bank Service Charges | 282.00 |
| Office Communication- Not Phone | 36.00 |
| Office General / Misc | 187.19 |
| Postage/Shipping - Lab Testing | 166.68 |
| Website / Advert./ Pub Notice | 531.00 |
| Total Office Expenses | 1,202.87 |
| Operations Administration | |
| Licenses and Permits | 27,109.00 |
| Telephone | |
| Telephone - Cell | 180.36 |
| Telephone - Fire Alarm | 42.38 |
| Total Telephone | 222.74 |
| Operations Administration - Other | 0.00 |
| Total Operations Administration | 27,331.74 |
| Payroll Expenses | |
| Gross Payroll-Board of Director | 1,275.00 |
| Gross Payroll-District Manager | 1,282.88 |
| Gross Payroll-Secretary | 2,394.02 |
| Gross Payroll - Part Time Oper. | 2,833.75 |
| OIT/MAINT TECH | 5,840.53 |
| Payroll Taxes | 964.73 |
| Total Payroll Expenses | 14,590.91 |
| Professional Fees | |
| Sewer Use Rate Study | 897.44 |
| Total Professional Fees | 897.44 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

02/07/22

January 2022

Accrual Basis

| | <u>Jan 22</u> |
|-----------------------------|-------------------------|
| Repairs & Maintenance | |
| Automobile Expense | |
| Maintenance | 202.36 |
| Total Automobile Expense | 202.36 |
| Lab Testing | 264.08 |
| Plant - General / Misc | 269.73 |
| Pond Maintenance | 5.00 |
| Sewer Lines- General Maint | 48.67 |
| Sludge Removal | 257.52 |
| Utilities | |
| SCE - Plant | 2,181.00 |
| SCE - Pump Station | 647.94 |
| Water | 195.00 |
| Total Utilities | 3,023.94 |
| Total Repairs & Maintenance | 4,071.30 |
| Snow Removal | -20,000.00 |
| Supplies | |
| Clothing Reimbursement | 403.98 |
| Total Supplies | 403.98 |
| Total Expense | 53,385.15 |
| Net Ordinary Income | 11,683.75 |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 3.33 |
| Other Income | 337.48 |
| Total Other Income | 340.81 |
| Net Other Income | 340.81 |
| Net Income | <u><u>12,024.56</u></u> |

HILTON CREEK COMMUNITY SERVICES District
ACTUAL TO BUDGET
January 31, 2022

| REVENUE | Budget Sewer Fund | December 0.5000 | January 0.5833 | Year To Date | Over (Under) | % used of Budget | Goal 0.5833 | Over |
|---|----------------------|--------------------|-------------------|------------------|-------------------|---------------------|----------------|-----------------|
| General Operating Revenue: | | | | | | | | |
| Property Taxes | 140,000.00 | 79,193.01 | | 106,928.89 | (33,071.11) | 76% | | 18% OVER |
| Sewer Operation & Maintenance Revenue: | | | | | | | | |
| Sewer Use Fees Collected | 340,000.00 | 6,229.29 | 38,667.03 | 195,278.10 | (144,721.90) | 57% | | -1% |
| Sewer Capital Improvement Revenue: | | | | | | | | |
| Sewer Connection Fees | - | | 7,343.00 | 7,343.00 | 7,343.00 | | | -58% |
| Availability Fees | - | | 50.00 | 550.00 | 550.00 | | | -58% |
| Sewer Connection Inspection Fees | - | | | - | - | | | -58% |
| <i>Subtotal Operations & Capital Revenue</i> | | 6,229.29 | 46,060.03 | 203,171.10 | (136,828.90) | 57% | | (1.76) |
| Investment Revenue | | | | | | | | |
| Interest on Investments | - | 38.53 | | 948.43 | 948.43 | | | |
| Transfer From Reserves | 14,781.00 | | | - | (14,781.00) | 0% | | -58% |
| Transfer From Other Funds | - | | | 145.95 | 145.95 | | | |
| <i>Encumbrance</i> | | | | | | | | |
| TOTAL REVENUES | | 494,781.00 | 85,460.83 | 46,060.03 | 311,194.37 | (183,586.63) | 63% | 5% OVER |
| EXPENSES | | | | | | | | |
| ADMINISTRATION EXPENSES | | | | | | | | |
| Administration Fee | 525.00 | 1,554.00 | | 1,554.00 | 1,029.00 | 296% | | 238% OVER |
| ***Mono Invest. Pool Wash - Delinquent Accts. | | | | - | - | | | |
| ***Depreciation Expense (Book Entry Only) | | 7,500.00 | 7,500.00 | 52,500.00 | 52,500.00 | | | |
| SUBTOTAL | | 525.00 | 9,054.00 | 7,500.00 | 54,054.00 | 53,529.00 | | |
| Estimated EMPLOYEE BENEFITS | | | | | | | | |
| Medical Reimbursement - Director (5) | 9,493.39 | 449.00 | 407.57 | 4,916.71 | (4,576.68) | 52% | | -7% |
| Medical Reimbursement - Employees (2) | 5,733.58 | 694.57 | 1,586.20 | 3,550.56 | (2,183.02) | 62% | | 4% OVER |
| Health Insurance (1) Base Rate | 6,426.04 | 1,144.60 | | 3,189.72 | (3,236.32) | 50% | | -9% |
| Health Insurance - Retired (2) | 3,402.00 | 531.73 | 271.44 | 1,844.33 | (1,557.67) | 54% | | -4% |
| Retirement Benefits - Employer Contributions GM | 6,283.80 | 499.59 | | 2,767.39 | (3,516.41) | 44% | | -14% |
| *** Retirement Benefits - Employee Contributions | - | 866.56 | | 3,253.26 | 3,253.26 | | | |
| ***457 - Employee Contributions | - | 750.00 | 455.44 | 3,705.44 | 3,705.44 | | | |
| 457 Employer Contributions / Add Compensation (2) | 3,960.00 | 1,052.71 | 203.14 | 3,563.09 | (396.91) | 90% | | 32% OVER |
| SUBTOTAL | | 35,298.80 | 5,988.76 | 2,923.79 | 26,790.50 | (8,508.30) | 76% | 18% OVER |

| | Budget | December | January | 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 | 2,040.10 | 1,275.00 | 11,310.25 | (6,689.75) | 63% | 5% OVER |
| Manager Gross Salary | 77,400.00 | 8,004.08 | | 40,750.20 | (36,649.80) | 53% | -6% |
| Chief Plant Operator - Part Time | | | 1,833.75 | | | | |
| Perdiem | 15,750.00 | 1,255.00 | 1,000.00 | 17,306.25 | 1,556.25 | 110% | 52% OVER |
| Secretarial Gross Salary Part Time | 31,500.00 | 2,377.10 | 2,394.02 | 17,828.21 | (13,671.79) | 57% | -2% |
| Payroll Taxes | 8,400.00 | 789.19 | 964.73 | 6,311.02 | (2,088.98) | 75% | 17% OVER |
| Payroll Processing Fee Expense | 552.21 | | | - | (552.21) | 0% | -58% |
| SUBTOTAL | 151,602.21 | 14,465.47 | 7,467.50 | 93,505.93 | (58,096.28) | 62% | 3% OVER |
| PROPOSED OPERATIONS POSITION - ESTIMATE | | | | | | | |
| Salary | 54,337.50 | 3,421.00 | 7,123.41 | 14,504.41 | (39,833.09) | 27% | -32% |
| Employer 457 | 2,079.00 | 349.43 | 152.32 | 501.75 | (1,577.25) | 24% | -34% |
| Insurance | 6,426.00 | 1,143.32 | 3,475.32 | 4,618.64 | (1,807.36) | 72% | 14% OVER |
| Medical | 1,701.00 | | | - | (1,701.00) | 0% | -58% |
| Retirement | 4,725.00 | 516.33 | 835.48 | 1,523.92 | (3,201.08) | 32% | -26% |
| Workers' Comp Estimated Increase | 2,362.50 | | | - | (2,362.50) | 0% | -58% |
| SUBTOTAL | 71,631.00 | 5,430.08 | 11,586.53 | 21,148.72 | (50,482.28) | 30% | -29% |
| OPERATIONS | | | | | | | |
| Liability Insurance | 12,285.00 | | | 11,779.19 | (505.81) | 96% | 38% OVER |
| Worker's Comp Insurance | 3,780.00 | | | 3,594.50 | (185.50) | 95% | 37% OVER |
| Accounting | 8,505.00 | | | - | (8,505.00) | 0% | -58% |
| Dues & Subscriptions | 2,835.00 | | | 2,542.20 | (292.80) | 90% | 31% OVER |
| Travel -Non Litigation | 472.50 | | | - | (472.50) | 0% | -58% |
| License and Fees | 26,250.00 | | 27,109.00 | 27,259.00 | 1,009.00 | 104% | 46% OVER |
| Office Expenses | 5,670.00 | 1,169.68 | 1,202.87 | 6,913.39 | 1,243.39 | 122% | 64% OVER |
| Educational Expenses | 1,417.50 | 124.68 | | 274.68 | (1,142.82) | 19% | -39% |
| Telephone | 1,890.00 | 396.91 | 222.74 | 1,402.59 | (487.41) | 74% | 16% OVER |
| Snow Removal (10%) | 3,150.00 | 10,000.00 | (10,000.00) | - | (3,150.00) | 0% | -58% |
| SUBTOTAL | 66,255.00 | 11,691.27 | 18,534.61 | 53,765.55 | -12489.45 | 81% | 23% OVER |

| | Budget | December | January | Year To Date | Over | % used | Goal |
|--|-------------------|------------------|------------------|-------------------|---------------------|------------|----------------|
| REPAIRS & MAINTENANCE | | | | | | | |
| Auto Expenses | 4,725.00 | 330.87 | 202.36 | 2,086.84 | (2,638.16) | 44% | -14% |
| Contract Services | 5,250.00 | | | 1,592.50 | (3,657.50) | 30% | -28% |
| Lab Testing | 6,300.00 | 229.65 | 264.08 | 3,765.56 | (2,534.44) | 60% | 1% OVER |
| Plant - General Repairs & Maintenance | 10,500.00 | 3,271.14 | 269.73 | 8,472.03 | (2,027.97) | 81% | 22% OVER |
| Plant - Pond Maintenance 1 | 21,000.00 | | 5.00 | 16,375.91 | (4,624.09) | 78% | 20% OVER |
| Plant - Sludge Removal (Fallon) | 11,550.00 | 568.75 | 257.52 | 3,732.29 | (7,817.71) | 32% | -26% |
| Sewer Lines - General Maintenance | 63,000.00 | 555.61 | 48.67 | 7,807.70 | (55,192.30) | 12% | -46% |
| Supplies | 649.99 | 236.93 | 403.98 | 640.91 | (9.08) | 99% | 40% OVER |
| Water | 819.00 | | 195.00 | 390.00 | (429.00) | 48% | -11% |
| SCE - Plant | 15,750.00 | 68.30 | 2,181.00 | 10,081.06 | (5,668.94) | 64% | 6% OVER |
| SCE - Pump Station | 6,300.00 | 676.60 | 647.94 | 4,466.50 | (1,833.50) | 71% | 13% OVER |
| SUBTOTAL | 145,843.99 | 5,937.85 | 4,475.28 | 59,411.30 | (86,432.69) | 41% | -18% |
| SUBTOTAL ALL OPERATING EXPENSES | 471,156.00 | 52,567.43 | 52,487.71 | 287,527.28 | (94,364.13) | 61% | 3% OVER |
| Debt Service: | | | | | | | |
| PERS Unfunded Liability | 23,625.00 | | | 20,928.60 | | | |
| SUBTOTAL: | 23,625.00 | - | - | 20,928.60 | - | | |
| Non-Budget Items Expense | | 210.00 | 897.44 | 5,903.84 | | | |
| Subtotal All Expenses | 494,781.00 | 52,777.43 | 53,385.15 | 314,359.72 | | 64% | 5% OVER |
| Less Non Budget Items | | 9,116.56 | 7,955.44 | 59,458.70 | 118,917.40 | | |
| TOTAL ADJUSTED EXPENSES | | 43,660.87 | 45,429.71 | 254,901.02 | (118,917.40) | | |

| | Budget | December | January | 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% | -58% |
| Engineering and Consulting Fees | 10,500.00 | | | - | (10,500.00) | 0% | -58% |
| Lateral Extensions | 5,250.00 | | | - | (5,250.00) | 0% | -58% |
| Monitoring Well - Equipment & Consultation | 2,100.00 | | | - | (2,100.00) | 0% | -58% |
| Plant - Sewer Equipment | 31,500.00 | | | - | (31,500.00) | 0% | -58% |
| Totals | 119,700.00 | | | - | (119,700.00) | 0% | -58% |
| Contingency | | | | | | | |
| Contingency General | | | | | | | |
| Spills | 15,750.00 | | | - | (15,750.00) | 0% | -58% |
| Legal | 9,450.00 | 210.00 | | 5,006.40 | (4,443.60) | 53% | -5% |
| Rate Study | 31,500.00 | | 897.44 | 897.44 | (30,602.56) | 3% | -55% |
| Total | 56,700.00 | 210.00 | 897.44 | 5,903.84 | (50,796.16) | 10% | -48% |
| Total Non-Budget Special Projects | 176,400.00 | 210.00 | 897.44 | 5,903.84 | (170,496.16) | 3% | -55% |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

January 2022

02/07/22

Accrual Basis

| | <u>Jan 22</u> |
|---|-------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400 - REVENUE | |
| 401 - Maintenance Fees | 14,275.10 |
| Total 400 - REVENUE | <u>14,275.10</u> |
| Total Income | <u>14,275.10</u> |
| Gross Profit | 14,275.10 |
| Expense | |
| 500- OPERATING EXPENSES | |
| 504 - Employee Benefits | |
| 504-A - Retirement | 19.12 |
| 504-AA-457 Employer Contributio | 42.80 |
| 504-B - Health Insurance | 416.31 |
| 504 D 10% Dir Med Reimb. | <u>95.18</u> |
| Total 504 - Employee Benefits | 573.41 |
| 512 - SNOW REMOVAL | 20,000.00 |
| 64900 · 507 - Office Expense | 185.80 |
| 66000 · 508 - Payroll Expenses | |
| 508-B - Gross Payroll - Sec. | 282.90 |
| 508 D - 10% Director Gross | 141.65 |
| Gross Salary - OIT/Maint Tech | <u>973.50</u> |
| Total 66000 · 508 - Payroll Expenses | 1,398.05 |
| 67200 · 511 - Repairs and Maintenance | |
| 60200 · 514- Automobile Expense | <u>22.49</u> |
| Total 67200 · 511 - Repairs and Maintenance | 22.49 |
| 68100 · 515 - Telephone Expense | <u>20.04</u> |
| Total 500- OPERATING EXPENSES | <u>22,199.79</u> |
| Total Expense | <u>22,199.79</u> |
| Net Ordinary Income | -7,924.69 |
| Other Income/Expense | |
| Other Income | |
| 600 - OTHER INCOME | <u>2.67</u> |
| Total Other Income | <u>2.67</u> |
| Net Other Income | <u>2.67</u> |
| Net Income | <u><u>-7,922.02</u></u> |

**JUNIPER DRIVE
ACTUAL TO BUDGET FISCAL YEAR 2021/2022**

January 31, 2022

| REVENUE | BUDGET | November | December | January | 2021/2022 | Over (Under) | % Used | Goal % |
|--|-------------------|-----------------|-----------------|------------------|------------------|--------------------|------------|----------------|
| | | Month 5 | Month 6 | Month 7 | Year to Date | {+ or -} | | |
| Road Maintenance Revenue: | | | | | | | | 0.583333 |
| Maintenance Fees Collected | 55,000.00 | 6,634.50 | 1,263.14 | 6,277.42 | 33,065.56 | | | |
| Maintenance Fees Collected Through Sewer Fund | 35,000.00 | 2,695.75 | 1,362.58 | 1,816.70 | 18,902.32 | | | |
| Combined Maintenance Fees Collected | 90,000.00 | 9,330.25 | 2,625.72 | 8,094.12 | 51,967.88 | (38,032.12) | 58% | -1% |
| Interest - LAIF | | | | 2.86 | 9.48 | 9.48 | | |
| Interest - County Investment Pool | 3,000.00 | | | | 771.28 | (2,228.72) | 26% | -33% |
| Transfer From Reserves | | | | | | | | |
| Transfer From Other Funds | 2,000.00 | | | | | (2,000.00) | | |
| TOTAL REVENUES | 185,000.00 | 9,330.25 | 2,625.72 | 8,096.98 | 52,748.64 | (42,251.36) | 29% | -30% |
| EXPENSES | | | | | | | | |
| ADMINISTRATION EXPENSES | | | | | | | | |
| Administration Fee | 50.00 | | | | | 50.00 | 0% | -58% |
| SUBTOTAL | 50.00 | - | - | - | - | 50.00 | 0% | -58% |
| EMPLOYEE BENEFITS | | | | | | | | |
| Medical Reimbursement - Director | 1,500.00 | 185.22 | 44.90 | 95.18 | 591.21 | (908.79) | 39% | -19% |
| Medical Reimbursement - Employee | 650.00 | | | | 110.53 | (539.47) | 17% | -41% |
| Health Insurance - Base | 750.00 | | 125.93 | | 353.17 | (396.83) | 47% | -11% |
| Health Insurance - Retired | 400.00 | | 60.32 | 30.16 | 206.16 | | 52% | -7% |
| Retirement Benefits - Employer Contributions | 700.00 | 25.20 | 55.52 | | 577.97 | (122.03) | 83% | 24% OVER |
| Addition Comp /457 Employer Contributions | 2,500.00 | 49.08 | 81.24 | 16.92 | 287.69 | (2,212.31) | 12% | -47% |
| SUBTOTAL: | 6,500.00 | 259.50 | 367.91 | 142.26 | 2,126.73 | (4,179.43) | 33% | -26% |
| PAYROLL | | | | | | | | |
| Salaries & Employee Benefits: | | | | | | | | |
| Director's Gross Salary | 2,000.00 | 211.65 | 231.65 | 141.65 | 1,261.60 | (738.40) | 63% | 5% OVER |
| Manager Gross Salary | 8,600.00 | 661.54 | 843.51 | | 4,481.98 | (4,118.02) | 52% | -6% |
| Perdiem | 1,600.00 | | | | | (1,600.00) | | -58% |
| Secretarial Gross Salary | 3,500.00 | 282.90 | 282.90 | 282.90 | 2,164.06 | (1,335.94) | 62% | 3% OVER |
| SUBTOTAL | 15,700.00 | 1,156.09 | 1,358.06 | 424.55 | 7,907.64 | (7,792.36) | 50% | -8% |
| PROPOSED OPERATIONS POSITION - ESTIMATE | | | | | | | | |
| Salary | 6,040.00 | 440.00 | 979.00 | 973.50 | 2,392.50 | (3,647.50) | 40% | -19% |
| 457 Employer Contributions | 235.00 | 12.94 | 38.83 | 25.88 | 77.65 | (157.35) | 33% | -25% |
| Insurance | 720.00 | | 127.05 | 386.15 | 513.20 | (206.80) | 71% | 13% OVER |
| Medical Reimbursement | 190.00 | | | | | (190.00) | 0% | -58% |
| Retirement | 525.00 | 19.12 | 38.24 | 19.12 | 76.48 | (448.52) | 15% | -44% |
| Workers' Comp Estimated Increase | 265.00 | | | | | (265.00) | 0% | -58% |
| SUBTOTAL | 7,975.00 | 472.06 | 1,183.12 | 1,404.65 | 3,059.83 | (4,915.17) | 38% | -20% |
| OPERATIONS | | | | | | | | |
| Liability Insurance | 1,365.00 | | | | 750.18 | (614.82) | 55% | -3% |
| Worker's Comp Insurance | 420.00 | | | | 399.38 | (20.62) | 95% | |
| Accounting | 945.00 | | | | | (945.00) | 0% | -58% |
| Legal | 1,050.00 | | | | 1,151.60 | 101.60 | 110% | 51% OVER |
| Dues & Subscriptions | 315.00 | | | | 10.80 | (304.20) | 3% | -55% |
| Travel -Non Litigation | 55.00 | | | | | (55.00) | 0% | -58% |
| License and Fees | | | | | | | | -58% |
| Office Expenses | 630.00 | 212.30 | 96.00 | 185.80 | 908.43 | 278.43 | 144% | 86% OVER |
| Educational Expenses | 160.00 | | 13.84 | | 13.84 | (146.16) | 9% | -50% |
| Telephone | 210.00 | 12.67 | 12.67 | 20.04 | 96.02 | (113.98) | 46% | -13% |
| Contingency | 500.00 | | | | | (500.00) | 0% | -58% |
| SUBTOTAL | 5,650.00 | 224.97 | 122.51 | 205.84 | 3,330.25 | (2,319.75) | 59% | 1% OVER |
| REPAIRS & MAINTENANCE | | | | | | | | |
| Auto Expenses | 525.00 | 88.45 | 36.76 | 22.49 | 216.01 | (308.99) | 41% | -17% |
| Contract Services | | | | | | | | -58% |
| Snow Removal | 28,350.00 | | | 20,000.00 | 20,000.00 | (8,350.00) | 71% | 12% OVER |
| Supplies | | | | | | | | -58% |
| Repairs & Maintenance | 20,000.00 | | | | | (20,000.00) | 0% | -58% |
| Transfer to Juniper Drive Investment Account | 100,250.00 | | | | | | 0% | |
| SUBTOTAL: | 149,125.00 | 88.45 | 36.76 | 20,022.49 | 20,216.01 | (28,658.99) | 14% | -45% |
| Debt Service: | | | | | | | | |
| PERS Unfunded Liability | | | | | | | | |
| TOTAL EXPENSES | 185,000.00 | 2,201.07 | 3,068.36 | 22,199.79 | 36,640.46 | (42,900.53) | 20% | -39% |