



Robert W. Johnson
an accountancy corporation

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September 16, 2022

Board of Directors
Hilton Creek Community Services District
3222 Crowley Lake Drive
Crowley Lake, CA 93546

We are pleased to confirm our understanding of the services we are to provide for Hilton Creek Community Services District for the year ended June 30, 2022. Please read this letter carefully because it is important to both Robert W. Johnson, An Accountancy Corporation and Hilton Creek Community Services District that you understand and accept the terms under which we have agreed to perform our services, as well as management's responsibilities under this agreement.

Audit Scope and Objectives

We will audit the financial statements of Hilton Creek Community Services District, which comprise the statement of net position as of June 30, 2022, and the related statements of revenues, expenses and changes in net position and of cash flows for the year then ended, and the disclosures (collectively, the "financial statements").

Accounting standards generally accepted in the United States of America (GAAP) provide for certain Required Supplementary Information (RSI) to supplement Hilton Creek Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Hilton Creek Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance.

We have also been engaged to report on supplementary information other than RSI that accompanies Hilton Creek Community Services District's financial statements. We will subject supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in