

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, APRIL 21, 2026
5:00 P.M.**

**Crowley Lake Community Center
58 Pearson Road
Crowley Lake, CA 93546**

Zoom: <https://us02web.zoom.us/j/82512573354>
Additional Information on last page

AGENDA

All items on this agenda are subject to discussion and direction.

- 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 at end of agenda)

- 4. PRESENTATIONS**

No Presentations Scheduled

- 5. Public Hearings**

No Public Hearings Scheduled

- 6. CONSENT AGENDA**
 - A. Financial Reports**
 1. Consideration & Approval of Disbursements List
 - B. Review & Acceptance of Monthly Financial Reports**
 1. Account Summary / Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – March 2026
 3. District Fund Transfers – March 2026
 4. Southern California Edison Report
 5. Equipment Use Hours Report
 - C. APPROVAL OF MINUTES**
 1. Minutes of the Regular Board Meeting of March 17, 2026

- 7. NEW BUSINESS**
 - A. Sewer Use Fees - Customer Comments**
 1. 55 Pinion Drive
 2. 229 Willow Brook Road
 3. 515 S Landing Road

1. Recreational Vehicle vs. Park Model
 2. Customer Comments
 - B. Wastewater Plant Operator – Interview Planning and Date
 - C. State Licensing Permit
8. **OLD BUSINESS**
- A. Supplemental Health Insurance
 - B. Billing Periods – Monthly or Every Other Month.
 - C. Washing Machine Fees – Community Washing Machines.
9. **SECRETARY /ADMINISTRATIVE UPDATE**
- a. General Update
 - b. ADU Update
 - c. Delinquent Accounts - Update
10. **OPERATIONS SEWER FACILITIES /JUNIPER DRIVE GENERAL UPDATE**
- A. General Report on Status of Facilities, Operational Stability
 1. Plant Automation
 2. Clarifiers
 3. Wells
 4. Drying Beds
 5. Testing and Flows
 6. Juniper Drive Maintenance
 7. Easements, Manholes and Sewer Lines
 8. Vactor Updates/Activity
 9. Miscellaneous Projects
 - a. Lift Station Water
 - b. Old Carwash Drain - 4052 Crowley Lake Drive
11. **NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
12. **BOARD MEMBER COMMENTS/REPORTS**
13. **ANNOUNCEMENTS**
- A. Regular Board Meeting: May 19, 2026 at 5 p.m.
Crowley Lake Community Center, 58 Pearson Road, Crowley Lake, California
14. **CLOSED SESSION**
- A. Personnel Matters – Wastewater Operator II, Board Secretary, Chief Plant Operator, Administrative Assistant (Government Code §54957)
15. **ADJOURNMENT**

****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 three minutes.

REMOTE / ZOOM MEETING INFORMATION

You are invited to a Zoom webinar!
When: Apr 21, 2026 05:00 PM Pacific Time (US and Canada)
Topic: HCCSD - APRIL 21, 2026

Join from PC, Mac, iPad, or Android:
<https://us02web.zoom.us/j/82512573354>

Phone one-tap:
+16694449171,,82512573354# US
+16699006833,,82512573354# US (San Jose)

Join via audio:
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 346 248 7799 US (Houston)
+1 719 359 4580 US
+1 253 205 0468 US
+1 253 215 8782 US (Tacoma)
+1 689 278 1000 US
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 305 224 1968 US
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 360 209 5623 US
+1 386 347 5053 US
+1 507 473 4847 US
+1 564 217 2000 US
+1 646 931 3860 US

Webinar ID: 825 1257 3354

International numbers available: <https://us02web.zoom.us/u/kIIU098Nj>

HILTON CREEK COMMUNITY SERVICES DISTRICT

CHECKS WRITTEN - ALL FUNDS

04/19/26

Accrual Basis

March 18 through April 21, 2026

| Type | Date | Num | Name | Memo | Amount |
|----------------------------|------------|--------|----------------------------|---------------------------------------|--------------------|
| Mar 18 - Apr 21, 26 | | | | | |
| Bill Pmt -... | 03/18/2026 | | Intuit | ACH CUSTOMER PROCESS PAY... | -286.62 |
| Bill Pmt -... | 03/20/2026 | | Intuit | RETURNED E PAYMENT FEE 10.... | -10.00 |
| Bill Pmt -... | 03/20/2026 | | Intuit | RETURNED E PAYMENT FEE 10.... | -10.00 |
| Bill Pmt -... | 03/30/2026 | | AT&T | March 2026 | -266.31 |
| Paycheck | 03/31/2026 | DD1555 | BEATTY, LORINDA A | Direct Deposit | 0.00 |
| Paycheck | 03/31/2026 | DD1556 | CONNOLLY, ISABEL S | Direct Deposit | 0.00 |
| Paycheck | 03/31/2026 | DD1558 | CZESCHIN, WINDSOR | Direct Deposit | 0.00 |
| Paycheck | 03/31/2026 | 8764 | FIORE, MARK | | -440.08 |
| Paycheck | 03/31/2026 | DD1559 | PRESTON, DEVIN M | Direct Deposit | 0.00 |
| Paycheck | 03/31/2026 | 8765 | SHIPLEY, STEVE H | | -257.98 |
| Paycheck | 03/31/2026 | DD1557 | CZESCHIN, WILLIAM | Direct Deposit | 0.00 |
| Liability ... | 03/31/2026 | | QuickBooks Payroll Service | Created by Payroll Service on 03/2... | -12,188.25 |
| Bill Pmt -... | 03/31/2026 | | INFOSEND, INC | CUSTOMER BILLING JAN & FEB ... | -530.94 |
| Liability ... | 03/31/2026 | | PERS Retirement | 3320645013 | -460.45 |
| Liability ... | 03/31/2026 | | PERS 457 Contributions | 3320645013 | -183.33 |
| Bill Pmt -... | 03/31/2026 | | PERS Retirement | MAR EMPLOYER CONTRIBUTION | -675.88 |
| Paycheck | 04/01/2026 | 8763 | Hatter, Jason T | | -877.50 |
| Bill Pmt -... | 04/01/2026 | | PERS Health Insurance | APRIL2026 | -3,240.61 |
| Bill Pmt -... | 04/01/2026 | 8766 | Windsor Czeschin_ | Medical Reimbursement | -314.42 |
| Liability ... | 04/02/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 198812... | -67.90 |
| Liability ... | 04/02/2026 | E-pay | EFTPS | 94-2834850 QB Tracking # 198821... | -1,765.08 |
| Liability ... | 04/02/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 198828... | -796.68 |
| Bill Pmt -... | 04/02/2026 | | JUNIPER DRIVE | SNOW REMOVAL IN EXCESS OF... | -2,811.25 |
| Liability ... | 04/03/2026 | | QuickBooks Payroll Service | Created by Payroll Service on 04/0... | -4,520.15 |
| Paycheck | 04/06/2026 | DD1560 | HAFNER, KEITH | Direct Deposit | 0.00 |
| Bill Pmt -... | 04/07/2026 | | UMPQUA BANK | 2026 March | -3,426.33 |
| Bill Pmt -... | 04/07/2026 | | MAMMOTH DISPOSAL | 2026 MAR | -239.08 |
| Bill Pmt -... | 04/09/2026 | | MAMMOTH BUSINESS ES... | INVOICE 12227 | -230.20 |
| Bill Pmt -... | 04/09/2026 | | MCWD | PAID ONLINE INVOICE 05117 | -116.40 |
| Bill Pmt -... | 04/15/2026 | | FRONTIER COMMUNICAT... | Pump Station Alarm System 3/22/... | -54.97 |
| Bill Pmt -... | 04/15/2026 | | SCE Plant | 03/0/2026 TO 04/05/2026 | -2,180.58 |
| Bill Pmt -... | 04/15/2026 | | SCE Pump Station | 03/0/2026 TO 04/05/2026 | -835.57 |
| Bill Pmt -... | 04/21/2026 | 8767 | MONO COUNTY TREASU... | INVESTMENT - 50 k EACH JD & ... | -100,000.00 |
| Bill Pmt -... | 04/21/2026 | 8768 | THE SHEET | Operator II Ad for Employment | -48.00 |
| Bill Pmt -... | 04/21/2026 | 8769 | Tim Rudolph, PE | DRYING BEDS INV 2691 | -2,428.75 |
| Bill Pmt -... | 04/21/2026 | 8770 | USA BLUE BOOK | RAS METER REPLACEMENT - C... | -4,397.73 |
| Bill Pmt -... | 04/21/2026 | 8771 | W D Czeschin | Medical Reimbursement APRIL 20... | -484.45 |
| Mar 18 - Apr 21, 26 | | | | | -144,145.49 |

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

March 31, 2026

| Account | Previous | | | | 3/31/2026 |
|------------------------------------|---------------------|------------------|--------------------|-------------|---------------------|
| | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America * | 92,985.98 | 92,590.15 | (41,201.90) | - | 144,374.23 |
| Sewer Fund Use Fees & Expenses | | 88,274.01 | (31,739.52) | | |
| Cancelled / Return/ Fin. Chg Other | | - | (4,825.25) | | |
| County Inv. Pool Transfer | | | - | | |
| LAIF Transfers | | | | | |
| Capital Reserve Transfer | | - | - | | |
| Connection Fees | | - | - | | |
| Delinquent Accounts - Collection | | | | | |
| Availability Fees | | | | | |
| Juniper Deposits/Expenses | | 3,814.60 | (4,637.13) | | |
| Juniper Drive Transfers | | - | - | | |
| Admin / Late Fees | | 501.54 | | | |
| PETTY CASH | 1.53 | | | | 1.53 |
| Capital Reserve | 88,947.44 | 3.02 | - | - | 88,950.46 |
| Connection & Availability Fees | | | | | |
| Transfers | | | - | | |
| Interest | | 3.02 | | | |
| LAIF | 5,681.30 | 55.67 | - | - | 5,736.97 |
| Checking Transfers | | 55.67 | | | No Change |
| Interest | | | | | |
| Other | | | | | |
| Other | | | | | |
| County Investment Pool | 839,181.90 | 7,032.03 | - | - | 846,213.93 |
| Checking Transfers | | | - | | |
| LAIF Transfers | | | | | |
| Interest | | 7,032.03 | | | 9/30/2026 |
| Unsec. Property Tax | | | | | |
| Secure Property Tax | | | | | |
| Other | | | | | |
| Unitary Property Tax | | | | | |
| Delinquent /Avial Fee Collection | | | | | |
| Total** | 1,026,796.62 | 99,680.87 | (41,201.90) | - | 1,085,277.12 |

** Balance Owed to Sewer Fund 30,655.53

Total with Juniper Drive Oweing 1,115,932.65

| COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL | | | | | |
|--|------------|---|---|---|------------|
| HOLDINGS | 607,110.23 | - | - | - | 607,110.23 |
| Emergency Reserves Holdings | 192,546.40 | | | | 192,546.40 |
| Capital Reserves Holdings | 117,546.40 | | | | 117,546.40 |
| Operation Reserves Holdings | 71,329.43 | | | | 71,329.43 |
| Operations Generator Holdings | 150,000.00 | | | | 150,000.00 |
| Operations - Vehicle Replacements | - | | | | - |
| PERS UAL Holdings | 30,688.00 | | | | 30,688.00 |
| Personnel Leave Liability Holdings | 25,000.00 | | | | 25,000.00 |
| Annual Insurance Holdings | 20,000.00 | | | | 20,000.00 |

Juniper Drive Special Zone of Benefit Funds

March 31, 2026

| | Previous | Credits | Debits | Adjustments | 3/31/2026 Balance |
|-------------------------------|-------------------|------------------|----------------|-------------|----------------------|
| Bank of America | 155,078.45 | 8,586.22 | (73.51) | - | 163,591.16 |
| Juniper Drive Fees Collected | | 8,586.22 | (73.51) | | |
| Juniper Drive Expenses | | | | | |
| LAIF | 5,308.43 | 52.02 | - | - | 5,360.45 |
| Interest | | 52.02 | | | <i>No Change</i> |
| Other | | | | | |
| County Investment Pool | 392,539.93 | 3,672.16 | - | - | 396,212.09 |
| Checking Transfers | | | | | |
| Interest | | 3,672.16 | | | 9/30/2026 |
| Other | | | | | |
| Total** | 552,926.81 | 12,310.40 | (73.51) | - | 565,163.70 |

** Balance Owed to Sewer Fund (30,655.53)
Total with Balance Owed to Sewer Fund 534,508.17

| Juniper Drive Wash | | | | | |
|---------------------------|--------------|-----------|------------|-----------|-------------|
| Fwd | JD Fees Coll | JD Checks | *Adjust | Pmt to SF | JD Owes SF |
| | (29,833.00) | 3,814.60 | (4,637.13) | | (30,655.53) |

Funds collected / paid in Sewer Fund

30,655.53 Amount transferred 4/2/2026

**WORKING ACCOUNT BALANCES
PER ALLOCATION**

| | 7/1/2023 | 6/30/2024 | 6/30/2025 | 7/31/2025 | 3/31/2026 | Fiscal YTD Change | DELTA 7/1/2023 to 02/28/2026 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|------------------------------------|
| Operations | | | | | | | |
| Checking | 50,171.63 | 18,642.36 | 43,044.44 | 95,419.48 | 144,374.23 | 49,941.54 | 42,814.35 |
| *Inv - Operations Reserves | | 25,000.00 | 50,000.00 | 21,329.43 | 71,329.43 | 21,329.43 | 71,329.43 |
| *Inv - Emergency Reserves | | 42,546.40 | 137,546.40 | 137,546.40 | 192,546.40 | 55,000.00 | 192,546.40 |
| *Inv - PERS UAL | | 25,000.00 | 25,000.00 | (4,312.00) | 30,688.00 | 5,688.00 | 30,688.00 |
| *Inv - Personnel Leave Liabilities | | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | - | 25,000.00 |
| *Inv - Annual Insurance Holdings | | | | | 20,000.00 | 20,000.00 | 20,000.00 |
| SF Owes JD | | | (6,916.21) | (3,226.18) | 30,655.53 | 36,749.21 | 29,833.00 |
| Total Operations Funds | 50,171.63 | 136,188.76 | 273,674.63 | 271,757.13 | 514,593.59 | 188,708.18 | 386,038.54 |
| <i>*Investment Pool</i> | | | | | | | |
| Capital | | | | | | | |
| Savings | 152,054.71 | 52,898.82 | 55,574.42 | 55,574.89 | 88,950.46 | 33,373.02 | (63,107.27) |
| *Inv - Capital Reserves | | 42,546.40 | 67,546.40 | 67,546.40 | 117,546.40 | 50,000.00 | 117,546.40 |
| *Inv - Generator Reserves | | 42,546.40 | 75,000.00 | 75,000.00 | 150,000.00 | 75,000.00 | 150,000.00 |
| *Inv - Clarifier Replacement Holdings | | | - | - | - | - | - |
| Inv. - Vehicle Replacement Holdings | | | - | - | - | - | - |
| Total Capital Funds | 152,054.71 | 137,991.62 | 198,120.82 | 198,121.29 | 356,496.86 | 158,373.02 | 204,439.13 |
| <i>*Investment Pool</i> | | | | | | | |
| Juniper Operations | | | | | | | |
| Juniper Drive Checking | 107,248.24 | 140,925.97 | 118,767.88 | 126,101.52 | 163,591.16 | 36,310.57 | 47,830.21 |
| Juniper Wash | 1,514.88 | - | (0.00) | 3,226.18 | (30,655.53) | (29,833.00) | (31,347.88) |
| Juniper Investment Funds | 321,331.30 | 323,913.21 | 389,021.86 | 394,217.99 | 401,572.54 | 8,826.50 | 76,517.06 |
| Total Juniper Drive | 430,094.42 | 464,839.18 | 507,789.74 | 523,545.69 | 534,508.17 | 15,304.07 | 92,999.39 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

04/16/26

As of March 31, 2026

Accrual Basis

| | Mar 31, 26 |
|--|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · 1 Bank of America-Checking | 140,004.25 |
| 10001 · PETTY CASH | 1.53 |
| 12000 · 3 B of America-Capital Reserve | 88,950.46 |
| 13000 · 4 Mono Co Treasury Inv. Pool | 846,213.93 |
| 14000 · 5 LAIF | |
| General Sewer Fund | 4,957.36 |
| 14000 · 5 LAIF - Other | 779.61 |
| Total 14000 · 5 LAIF | 5,736.97 |
| Total Checking/Savings | 1,080,907.14 |
| Accounts Receivable | |
| 10100 · Accounts receivable | |
| 10101 · SEWER USE FEES | |
| 10105 · Finance Charge | 1,503.14 |
| 10109 · LIEN FEE | -100.00 |
| 10101 · SEWER USE FEES - Other | 57,201.15 |
| Total 10101 · SEWER USE FEES | 58,604.29 |
| 10102 · AVAILABILITY FEES | 955.00 |
| 10107 · Non Customer | -211.60 |
| 10108 · ADMIN FEE - DELINQUENT ACCOU... | 2,157.57 |
| 10100 · Accounts receivable - Other | -505.54 |
| Total 10100 · Accounts receivable | 60,999.72 |
| 10103 · SEWER CONNECTION FEE | -110.62 |
| Total Accounts Receivable | 60,889.10 |
| Other Current Assets | |
| 10202 · Allowance for uncollectibles | -254.45 |
| 12101 · WIP | |
| 12101A · Blower Project | 42,669.75 |
| Total 12101 · WIP | 42,669.75 |
| 1499 · Undeposited Funds | 10.00 |
| Z 100 · Account Transaction Temporary | 2,985.56 |
| Total Other Current Assets | 45,410.86 |
| Total Current Assets | 1,187,207.10 |
| Fixed Assets | |
| 10300 · Property, Plant & Equipment | |
| 10301 · Equipment | 3,104,881.53 |
| 10302 · Facilities Improvements | 78,028.37 |
| 10303 · Other Equipment | 21,391.22 |
| 10304 · Vehicles | 16,700.00 |
| 10300 · Property, Plant & Equipment - Other | 53,625.00 |
| Total 10300 · Property, Plant & Equipment | 3,274,626.12 |
| Total Fixed Assets | 3,274,626.12 |
| Other Assets | |
| 10305 · Accumulated depreciation | -2,967,015.35 |
| 16000 · Transfer | 12,980.15 |
| Total Other Assets | -2,954,035.20 |
| TOTAL ASSETS | 1,507,798.02 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

04/16/26

Balance Sheet

Accrual Basis

As of March 31, 2026

| | Mar 31, 26 |
|--|---------------------|
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · *Accounts Payable | -221.63 |
| Total Accounts Payable | -221.63 |
| Other Current Liabilities | |
| 10400 · Accounts payable | 4,387.22 |
| 10403 A · Delinquent Accounts County TXF | -7,564.19 |
| 10403 B · Availability Fees County TXF | -8,445.14 |
| 17000 · Juniper Dr SZB Clearing Acct | -30,655.53 |
| 2100 · Payroll Liabilities | |
| 2103 · B Retirement - EE Cont | -0.11 |
| 2100 · Payroll Liabilities - Other | -2,570.01 |
| Total 2100 · Payroll Liabilities | -2,570.12 |
| 2110 · Direct Deposit Liabilities | -1,897.68 |
| Total Other Current Liabilities | -46,745.44 |
| Total Current Liabilities | -46,967.07 |
| Long Term Liabilities | |
| 10502 · PENSION LIABILITIES | |
| 10503 · Def inflows of resources-actuar | 48,688.00 |
| 10504 · Def outflows of resources-actua | -109,953.00 |
| 10506 · Net Pension Liability | 321,685.00 |
| Total 10502 · PENSION LIABILITIES | 260,420.00 |
| 2500 · Loan - LA County | 12,868.62 |
| Total Long Term Liabilities | 273,288.62 |
| Total Liabilities | 226,321.55 |
| Equity | |
| 1110 · Retained Earnings | 1,139,024.51 |
| 1112 · Capital Improvement Reserve | 114,931.71 |
| Net Income | 27,520.25 |
| Total Equity | 1,281,476.47 |
| TOTAL LIABILITIES & EQUITY | 1,507,798.02 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

March 2026

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|-----------------|------------|---------|-------------------|----------------|------------------|-------|-----------------|-----------|-----------|
| Paycheck | 03/01/2026 | 8759 | Hatter, Jason T | | 10000 · 1 Ban... | 162 | -SPLIT- | | 877.50 |
| Deposit | 03/01/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 100.95 | |
| Deposit | 03/02/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 90.00 | |
| Bill Pmt -Check | 03/03/2026 | | MAMMOTH BUSI... | INVOICE 1... | 10000 · 1 Ban... | | 20000 · *Acc... | | 136.85 |
| Bill Pmt -Check | 03/03/2026 | | UMPQUA BANK | 2026 FEBR... | 10000 · 1 Ban... | | 20000 · *Acc... | | 11,543.44 |
| Bill Pmt -Check | 03/03/2026 | | FRONTIER COM... | Pump Statio... | 10000 · 1 Ban... | | 20000 · *Acc... | | 54.97 |
| Bill Pmt -Check | 03/03/2026 | | MCWD | PAID ONLI... | 10000 · 1 Ban... | | 20000 · *Acc... | | 77.60 |
| Deposit | 03/03/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 03/04/2026 | | MAMMOTH DISP... | 2026 FEB | 10000 · 1 Ban... | | 20000 · *Acc... | | 239.08 |
| Deposit | 03/05/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | 17000 · Juni... | 393.68 | |
| Deposit | 03/05/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 443.16 | |
| Deposit | 03/05/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 1,768.18 | |
| Deposit | 03/05/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 212.15 | |
| Deposit | 03/05/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 200.00 | |
| Deposit | 03/05/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 91.28 | |
| Deposit | 03/09/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 845.34 | |
| Deposit | 03/09/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 87.78 | |
| Deposit | 03/09/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | 17000 · Juni... | 98.42 | |
| Bill Pmt -Check | 03/09/2026 | | Bank of America | FEE - REM... | 10000 · 1 Ban... | | 20000 · *Acc... | | 15.00 |
| Deposit | 03/10/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 223.00 | |
| Deposit | 03/10/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/11/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 343.21 | |
| Deposit | 03/11/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 400.00 | |
| Deposit | 03/11/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 03/12/2026 | | Intuit | ACH CUST... | 10000 · 1 Ban... | | 20000 · *Acc... | | 3.43 |
| Deposit | 03/13/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 219.75 | |
| Liability Check | 03/14/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 ... | 10000 · 1 Ban... | | -SPLIT- | | 251.92 |
| Liability Check | 03/14/2026 | E-pay | EFTPS | 94-2834850... | 10000 · 1 Ban... | | -SPLIT- | | 2,917.76 |
| Liability Check | 03/14/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 ... | 10000 · 1 Ban... | | -SPLIT- | | 1,035.61 |
| Bill Pmt -Check | 03/15/2026 | | SCE Plant | 02/03/2026 ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 2,248.70 |
| Bill Pmt -Check | 03/15/2026 | | SCE Pump Station | 02/03/2026 ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 920.93 |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 7,272.94 | |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 100.95 | |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 59.34 | |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 39,008.20 | |
| Deposit | 03/16/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 222.00 | |
| Bill Pmt -Check | 03/17/2026 | 8762 | BILLY CZESCHIN | Heavy Equi... | 10000 · 1 Ban... | | 20000 · *Acc... | | 5,052.96 |
| Deposit | 03/17/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 03/17/2026 | | Intuit | ACH CUST... | 10000 · 1 Ban... | | 20000 · *Acc... | | 77.51 |
| Bill Pmt -Check | 03/18/2026 | | Intuit | ACH CUST... | 10000 · 1 Ban... | | 20000 · *Acc... | | 286.62 |
| General Journal | 03/18/2026 | LB 2... | WALLACE C & G | NOV & DE... | 10000 · 1 Ban... | 162 | 10101 · SE... | | 403.80 |
| General Journal | 03/18/2026 | LB 2... | WALLACE C & G | NOV & DE... | 10000 · 1 Ban... | 162 | 4014 · Retur... | | 35.00 |
| Deposit | 03/19/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 100.00 | |
| Deposit | 03/19/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/19/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/20/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 55.31 | |
| Bill Pmt -Check | 03/20/2026 | | Intuit | RETURNE... | 10000 · 1 Ban... | | 20000 · *Acc... | | 10.00 |
| Bill Pmt -Check | 03/20/2026 | | Intuit | RETURNE... | 10000 · 1 Ban... | | 20000 · *Acc... | | 10.00 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

March 2026

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|-----------------|------------|---------|--------------------|----------------|------------------|-------|------------------|------------------|------------------|
| Deposit | 03/21/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/22/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/23/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 203.00 | |
| Deposit | 03/23/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | -SPLIT- | 1,407.38 | |
| Deposit | 03/23/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 5,888.07 | |
| Deposit | 03/23/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 8,833.59 | |
| Deposit | 03/25/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 5,606.63 | |
| Deposit | 03/25/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 403.80 | |
| Deposit | 03/25/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/25/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | -SPLIT- | 478.78 | |
| Deposit | 03/26/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 03/26/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 216.00 | |
| Deposit | 03/27/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.89 | |
| Deposit | 03/29/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 03/30/2026 | | AT&T | March 2026 | 10000 · 1 Ban... | | 20000 · *Acc... | | 266.31 |
| Deposit | 03/30/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 364.34 | |
| Paycheck | 03/31/2026 | DD15... | BEATTY, LORIN... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2026 | DD15... | CONNOLLY, ISA... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2026 | DD15... | CZESCHIN, WIN... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2026 | 8764 | FIORE, MARK | | 10000 · 1 Ban... | 162 | -SPLIT- | | 440.08 |
| Paycheck | 03/31/2026 | DD15... | PRESTON, DEVI... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 03/31/2026 | 8765 | SHIPLEY, STEV... | | 10000 · 1 Ban... | 162 | -SPLIT- | | 257.98 |
| Paycheck | 03/31/2026 | DD15... | CZESCHIN, WIL... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Liability Check | 03/31/2026 | | QuickBooks Payr... | Created by ... | 10000 · 1 Ban... | | 2110 · Direct... | | 12,188.25 |
| Bill Pmt -Check | 03/31/2026 | | INFOSEND, INC | CUSTOMER... | 10000 · 1 Ban... | | 20000 · *Acc... | | 530.94 |
| Deposit | 03/31/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | -SPLIT- | 1,436.34 | |
| Deposit | 03/31/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 1,211.40 | |
| Deposit | 03/31/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 4,110.93 | |
| Deposit | 03/31/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 3,028.50 | |
| Deposit | 03/31/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 4,441.06 | |
| Liability Check | 03/31/2026 | | PERS Retirement | 3320645013 | 10000 · 1 Ban... | | 2103 · B Reti... | | 460.45 |
| Liability Check | 03/31/2026 | | PERS 457 Contri... | 3320645013 | 10000 · 1 Ban... | | 2101 · 457 E... | | 183.33 |
| Bill Pmt -Check | 03/31/2026 | | PERS Retirement | MAR EMP... | 10000 · 1 Ban... | | 20000 · *Acc... | | 675.88 |
| TOTAL | | | | | | | | 92,590.15 | 41,201.90 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

March 2026

| Type | Date | Name | Memo | Class | Debit | Credit |
|-----------------|------------|--------------------|----------------|-------|-----------------|-----------------|
| Bill | 03/02/2026 | PERS Health Ins... | 10% Health... | 164 | 291.58 | |
| Bill | 03/02/2026 | PERS Health Ins... | 10% Health ... | 164 | 32.47 | |
| Bill | 03/03/2026 | UMPQUA BANK | 10% FUEL ... | 164 | 70.33 | |
| Bill | 03/03/2026 | UMPQUA BANK | 10% OFFIC... | 164 | 108.73 | |
| Deposit | 03/05/2026 | JUNIPER DRIVE ... | J6016017 K... | | | 393.68 |
| Deposit | 03/09/2026 | JUNIPER DRIVE ... | J6017007-0... | 164 | | 98.42 |
| Bill | 03/17/2026 | BILLY CZESCHIN | JUNIPER O... | 162 | 2,566.41 | |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6012001 R... | 164 | | 196.84 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6013012-0... | 164 | | 19.68 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6020003 F... | 164 | | 196.84 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6020006 F... | 164 | | 85.10 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6015014 K... | 164 | | 189.88 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | J6012014 M... | 164 | | 196.84 |
| Deposit | 03/23/2026 | JUNIPER DRIVE ... | j6014001 M... | 164 | | 522.20 |
| Deposit | 03/25/2026 | JUNIPER DRIVE ... | J6017004 | 164 | | 196.84 |
| Deposit | 03/25/2026 | JUNIPER DRIVE ... | J6017005 | 164 | | 85.10 |
| Deposit | 03/25/2026 | JUNIPER DRIVE ... | J6016004 | 164 | | 196.84 |
| Bill | 03/30/2026 | AT&T | 10% | 164 | 26.63 | |
| Bill | 03/31/2026 | INFOSEND, INC | 10% CUST... | 164 | 53.09 | |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6013020 N... | 164 | | 196.84 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6013015 N... | 164 | | 85.10 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | 6013016 N... | 164 | | 85.10 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6020017 D... | 164 | | 196.84 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6020016 D... | 164 | | 85.10 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6013006 H... | 164 | | 196.84 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6016005 S... | 164 | | 196.84 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J60160016 ... | 164 | | 196.84 |
| Deposit | 03/31/2026 | JUNIPER DRIVE ... | J6017015 F... | 164 | | 196.84 |
| Bill | 03/31/2026 | PERS Retirement | 10% | 164 | 67.58 | |
| General Journal | 03/31/2026 | | Total 10% l... | 164 | 48.33 | |
| General Journal | 03/31/2026 | | Total 10% ... | 164 | 18.33 | |
| General Journal | 03/31/2026 | | Total 10% ... | 164 | 48.33 | |
| General Journal | 03/31/2026 | | Total 10% ... | 164 | 28.33 | |
| General Journal | 03/31/2026 | | Total 10% S... | 164 | 28.33 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 657.79 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 131.56 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 0.00 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 18.33 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 422.65 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 18.33 | |
| General Journal | 03/31/2026 | | 10% GROS... | 164 | 0.00 | |
| TOTAL | | | | | 4,637.13 | 3,814.60 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

04/16/26

Balance Sheet

Accrual Basis

As of March 31, 2026

| | <u>Mar 31, 26</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101 - Checking - B of A | 163,591.16 |
| 102 - LAIF | 5,360.45 |
| Mono County Treasury Inv. Pool | 396,212.09 |
| Total Checking/Savings | <u>565,163.70</u> |
| Accounts Receivable | |
| 120 - ACCOUNTS RECEIVABLE | |
| 121 - FINANCE CHARGES | -3.11 |
| 122 - MAINTENANCE FEES | 4,543.51 |
| Total 120 - ACCOUNTS RECEIVABLE | <u>4,540.40</u> |
| Total Accounts Receivable | 4,540.40 |
| Other Current Assets | |
| JDSZB Wash Account | -30,655.53 |
| Total Other Current Assets | <u>-30,655.53</u> |
| Total Current Assets | <u>539,048.57</u> |
| TOTAL ASSETS | <u>539,048.57</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 202 - ACCOUNTS PAYABLE | 108.00 |
| Total Accounts Payable | <u>108.00</u> |
| Total Current Liabilities | <u>108.00</u> |
| Total Liabilities | 108.00 |
| Equity | |
| 32000 · 304 - Retained Earnings | 540,644.92 |
| Net Income | -1,704.35 |
| Total Equity | <u>538,940.57</u> |
| TOTAL LIABILITIES & EQUITY | <u>539,048.57</u> |

1:50 PM

04/16/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
March 2026

| <u>Type</u> | <u>Date</u> | <u>Memo</u> | <u>Account</u> | <u>Clr</u> | <u>Split</u> | <u>Debit</u> | <u>Credit</u> |
|---------------|-------------|-------------|----------------------|------------|-----------------|-----------------|---------------|
| Mar 26 | | | | | | | |
| Deposit | 03/16/2026 | Deposit | 101 - Checking - ... | X | -SPLIT- | 7,346.72 | |
| Check | 03/17/2026 | CUSTOME... | 101 - Checking - ... | X | 60400 · 502 ... | | 73.51 |
| Deposit | 03/23/2026 | Deposit | 101 - Checking - ... | X | 12000 · Und... | 85.10 | |
| Deposit | 03/25/2026 | Deposit | 101 - Checking - ... | X | 12000 · Und... | 196.84 | |
| Deposit | 03/31/2026 | Deposit | 101 - Checking - ... | X | -SPLIT- | 957.56 | |
| Mar 26 | | | | | | 8,586.22 | 73.51 |

1:51 PM

04/16/26

Accrual Basis

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

March 2026

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------|------------|---------|------|-----------------|------------------|-----|------------------|-----------------|-----------------|
| Mar 26 | | | | | | | | | |
| General Journal | 03/02/2026 | LB F... | | Health Insur... | JDSZB Wash Ac... | | -SPLIT- | | 291.58 |
| General Journal | 03/02/2026 | LB F... | | Health Insur... | JDSZB Wash Ac... | | JDSZB Was... | | 32.47 |
| General Journal | 03/03/2026 | LB F... | | CC Fuel | JDSZB Wash Ac... | | -SPLIT- | | 70.33 |
| General Journal | 03/03/2026 | LB F... | | CC Office E... | JDSZB Wash Ac... | | JDSZB Was... | | 108.73 |
| Deposit | 03/05/2026 | | | Deposit | JDSZB Wash Ac... | | 12000 · Und... | 393.68 | |
| Deposit | 03/09/2026 | | | Deposit | JDSZB Wash Ac... | | 12000 · Und... | 98.42 | |
| General Journal | 03/17/2026 | LB F... | | SNOW RE... | JDSZB Wash Ac... | | 512 - SNOW... | | 2,566.41 |
| Deposit | 03/23/2026 | | | Deposit | JDSZB Wash Ac... | | -SPLIT- | 1,407.38 | |
| Deposit | 03/25/2026 | | | Deposit | JDSZB Wash Ac... | | -SPLIT- | 478.78 | |
| General Journal | 03/30/2026 | LB F... | | ATT | JDSZB Wash Ac... | | 68100 · 515 ... | | 26.63 |
| Deposit | 03/31/2026 | | | Deposit | JDSZB Wash Ac... | | -SPLIT- | 1,436.34 | |
| General Journal | 03/31/2026 | LB F... | | 10% IC Gro... | JDSZB Wash Ac... | | -SPLIT- | | 48.33 |
| General Journal | 03/31/2026 | LB F... | | 10% WC Gr... | JDSZB Wash Ac... | | JDSZB Was... | | 18.33 |
| General Journal | 03/31/2026 | LB F... | | 10% MF Gr... | JDSZB Wash Ac... | | JDSZB Was... | | 48.33 |
| General Journal | 03/31/2026 | LB F... | | 10% DP Gr... | JDSZB Wash Ac... | | JDSZB Was... | | 28.33 |
| General Journal | 03/31/2026 | LB F... | | 10% SS Gr... | JDSZB Wash Ac... | | JDSZB Was... | | 28.33 |
| General Journal | 03/31/2026 | LB F... | | 10% GROS... | JDSZB Wash Ac... | | -SPLIT- | | 657.79 |
| General Journal | 03/31/2026 | LB F... | | 10% ADD R... | JDSZB Wash Ac... | | JDSZB Was... | | 131.56 |
| General Journal | 03/31/2026 | LB F... | | 100% JUNI... | JDSZB Wash Ac... | | JDSZB Was... | 0.00 | |
| General Journal | 03/31/2026 | LB F... | | 100% JUNI... | JDSZB Wash Ac... | | JDSZB Was... | | 18.33 |
| General Journal | 03/31/2026 | LB F... | | 10% Gross ... | JDSZB Wash Ac... | | -SPLIT- | | 422.65 |
| General Journal | 03/31/2026 | LB F... | | 10% ADD C... | JDSZB Wash Ac... | | JDSZB Was... | | 18.33 |
| General Journal | 03/31/2026 | LB F... | | 10% Retire... | JDSZB Wash Ac... | | 504-A - Retir... | | 67.58 |
| General Journal | 03/31/2026 | LB F... | | Infosend - C... | JDSZB Wash Ac... | | 64900 · 507 ... | | 53.09 |
| | | | | | | | | 3,814.60 | 4,637.13 |
| Mar 26 | | | | | | | | | |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2026

04/16/26

Accrual Basis

| | Mar 26 |
|---|-----------|
| Ordinary Income/Expense | |
| Income | |
| 4015 · Fees | |
| 4014 · Returned /Rejected Payments | -55.00 |
| Total 4015 · Fees | -55.00 |
| 4020 · Other Income | |
| 4018 · Late Fee Charges | 137.38 |
| Total 4020 · Other Income | 137.38 |
| 4030 · Reimbursed Expenses | -4,825.25 |
| Total Income | -4,742.87 |
| Gross Profit | -4,742.87 |
| Expense | |
| 6003 · Depreciation Expense | 4,200.00 |
| 6100 · Employee Benefits | |
| 6101 · Health Insurance | |
| 6103A · Health Insurance Operator II | 2,624.26 |
| 6104 · D Health Insurance - Retired | 292.30 |
| Total 6101 · Health Insurance | 2,916.56 |
| 6106 · Retirement | |
| 6107 · Retirement - ER Contribution | |
| 6100A · RETIREMENT ER CONT - OP... | 608.30 |
| Total 6107 · Retirement - ER Contribution | 608.30 |
| Total 6106 · Retirement | 608.30 |
| 6117 · Add Compensation - Director | 825.00 |
| 6119A · Add Compensation Oper II | 165.00 |
| 6120 · Add Compensation - Secretary | 165.00 |
| 6121 · A Medical Reimb - Board | 0.00 |
| 6122 · A Medical Reimb - Employee | 0.00 |
| Total 6100 · Employee Benefits | 4,679.86 |
| 6200 · Payroll Expenses | |
| 6201 · Gross Payroll-Board of Director | 720.00 |
| 6203A · Gross Payroll - Oper II | 5,920.08 |
| 6204A · Gross Payroll Op II - Add Dutie | 1,184.01 |
| 6205A · Gross PR Oper II OT 1.5 Op II | 588.06 |
| 6206A · Gross PR Op II Standby | 500.00 |
| 6211 · Gross Payroll - Per Diem Ops | 1,000.00 |
| 6212 · Gross Payroll-Secretary | 3,803.85 |
| 6213A · Per Diem - Assistant Secretary | 0.00 |
| 6215 · Payroll Taxes | 745.94 |
| 6200 · Payroll Expenses - Other | 0.00 |
| Total 6200 · Payroll Expenses | 14,461.94 |
| 6500 · Operations Administration | |
| 6557 · Telephone | |
| 6557B · Telephone - Cell | 239.68 |
| 6557C · Telephone - Fire Alarm | 54.97 |
| Total 6557 · Telephone | 294.65 |
| Total 6500 · Operations Administration | 294.65 |
| 6550 · Office Expenses | |
| 6550A · Bank Service Charges | 382.56 |
| 6550C · Website / Advert./ Pub Notice | 935.37 |
| 6550D · Statement Production - AR | 477.85 |
| 6550E · Postage/Shipping - Lab Testing | 136.85 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

March 2026

04/16/26

Accrual Basis

| | <u>Mar 26</u> |
|--|-------------------|
| 6550G · Office Communication- Not Phone | 43.20 |
| 6550J · Office General / Misc | 0.00 |
| Total 6550 · Office Expenses | 1,975.83 |
| 6600 · Repairs & Maintenance | |
| 6601 · A Automobile Expense | |
| 6601A · Fuel | 633.00 |
| Total 6601 · A Automobile Expense | 633.00 |
| 6603 · Lab Testing | 1,220.84 |
| 6604 · Plant - General / Misc | 247.74 |
| 6609 · Sewer Lines- General Maint | |
| 6609B · Vactor and TV Sewer Lines | 3,775.66 |
| Total 6609 · Sewer Lines- General Maint | 3,775.66 |
| 6611 · U Utilities | |
| 6611 B · SCE - Plant | 2,248.70 |
| 6611 C · SCE - Pump Station | 920.93 |
| Total 6611 · U Utilities | 3,169.63 |
| Total 6600 · Repairs & Maintenance | 9,046.87 |
| 6615 · Equipment Rental | |
| 6615 A · Equipment Use - Plant Projects | 2,486.55 |
| Total 6615 · Equipment Rental | 2,486.55 |
| Total Expense | 37,145.70 |
| Net Ordinary Income | -41,888.57 |
| Other Income/Expense | |
| Other Income | |
| 7031 · Interest Income | 58.69 |
| Total Other Income | 58.69 |
| Net Other Income | 58.69 |
| Net Income | -41,829.88 |

HILTON CREEK COMMUNITY SERVICES DISTRICT
BUDGET FY 2025-2026
Tuesday, March 31, 2026
2025/2026

| REVENUE | | GL# | SEWER Budget | February 0.6667 | March 0.7500 | Year To Date | Over (Under) |
|--|---|-------------|-------------------|--------------------|------------------|-------------------|---------------------|
| General Operating Revenue: | | | | | | | |
| 1 | Property Taxes Transferred to Operations | | 313,490.88 | | | 157,982.57 | (155,508.31) |
| Sewer Operation & Maintenance Revenue: | | | | | | | |
| 2 | Sewer Use Fees | 15% Inc | 616,722.00 | 39,589.61 | 88,274.01 | 526,843.99 | (89,878.01) |
| Sewer Capital Improvement Revenue: Moved Investment Revenue | | | | | | | |
| 3 | Interest on Investments | | - | | | - | - |
| 4 | Transfer From Reserves | | - | | | - | - |
| 5 | Transfer From Other Funds | | - | | | - | - |
| 6 | Other Revenue | | - | | | 304.94 | 304.94 |
| 7 | Late Charges | | - | | 501.54 | 4,198.09 | 4,198.09 |
| | <i>Juniper Drive Funds Collected or (Transferred)</i> | | | | | - | |
| TOTAL REVENUES | | | 930,212.88 | 39,589.61 | 88,775.55 | 689,329.59 | (240,883.29) |
| EXPENSES | | | | | | | |
| ADMINISTRATION EXPENSES | | 6000 | | | | | |
| 8 | Administration Fees | 6001 | 500.00 | | | - | (500.00) |
| 9 | Transfer out to Emergency Reserves | | - | | | - | - |
| 10 | Transfer out to Capital Improvement Projects | | - | | | - | - |
| 11 | ***Depreciation Expense (Book Entry Only) | 6003 | 50,000.00 | 4,200.00 | 4,200.00 | 37,800.00 | (12,200.00) |
| SUBTOTAL | | | 50,500.00 | 4,200.00 | 4,200.00 | 37,800.00 | (12,700.00) |

| | | 2025/2026 | | | | Year To | |
|------------------------------------|--|--------------|-------------------|-----------------|-----------------|------------------|---------------------|
| | | SEWER Budget | February | March | Date | Over | |
| Estimated EMPLOYEE BENEFITS | | 6100 | | | | | |
| 12 | Medical Reimbursement - Director (5) | 6121 | 18,207.90 | 1,640.26 | 6,400.93 | (11,806.97) | |
| 13 | Medical Reimbursement - GM | 6122 | 1,620.00 | | - | (1,620.00) | |
| 14 | Medical Reimbursement - Oper II | 6122 | 6,115.50 | | - | | |
| 15 | Medical Reimbursement - OIT | 6122 | 1,620.00 | | | | |
| 16 | Medical Reimbursement - Secretary | 6122 | 1,763.69 | | 1,133.42 | | |
| 17 | Health Insurance (1) General Manager | 6102 | 31,500.00 | | | (31,500.00) | |
| 18 | Health Insurance (1) Base Rate Oper II | 6103A | 31,500.00 | 2,624.26 | 2,624.26 | 22,120.33 | (9,379.67) |
| 19 | Health Insurance OIT (Currently Unfilled) | 6103B | 31,500.00 | | | | (31,500.00) |
| 20 | Health Insurance - Retired (2) | 6104 | 4,050.00 | 292.30 | 292.30 | 2,482.05 | (1,567.95) |
| 21 | Retirement Benefits - Employer Contributions GM | 6108 | 7,749.50 | | | - | (7,749.50) |
| 22 | Retirement Benefits - Employer Contributions Oper II (10.19%) | 6107 | 7,719.08 | 608.30 | 608.30 | 5,474.84 | (2,244.24) |
| 23 | Retirement Benefits - Employer Contributions OIT (Pepra 7.96%) | 6109 | 4,097.81 | | | | |
| 24 | Additional Compensation - GM | 6118 | 1,980.00 | | | - | (1,980.00) |
| 25 | Additional Compensation - Oper II | 6119A | 1,980.00 | 165.00 | 165.00 | | |
| 26 | Additional Compensation - OIT | 6119B | 1,980.00 | | | - | (1,980.00) |
| 27 | Add Compensation - Directors | 6117 | 9,900.00 | 825.00 | 825.00 | 7,385.20 | (2,514.80) |
| 28 | Add Compensation - Secretary | 6120 | 1,980.00 | 165.00 | 165.00 | 1,485.04 | (494.96) |
| SUBTOTAL | | | 165,263.46 | 6,320.12 | 4,679.86 | 46,481.81 | (104,338.08) |

| | | 2025/2026 | | | | Year To | |
|--|---|--------------|-------------------|------------------|------------------|-------------------|---------------------|
| | | SEWER Budget | February | March | Date | Over | |
| PAYROLL | | 6200 | | | | | |
| Salaries & Employee Benefits: | | | | | | - | |
| 29 | Director's Gross Salary + \$3,000 Special Meetings if they occur | 6201 | 8,100.00 | 630.00 | 720.00 | 5,170.00 | (2,930.00) |
| 30 | General Manager Salary | 6202 | 95,990.27 | | | - | (95,990.27) |
| 31 | Operator II | 6203A | 76,050.00 | 5,920.08 | 5,920.08 | 53,282.64 | (22,767.36) |
| 32 | Operator II Overtime | 6205A | 16,500.00 | 407.35 | 588.06 | 9,226.13 | (7,273.87) |
| 33 | Operator II Additional Duties Pay | 6204A | 17,600.00 | 1,184.01 | 1,184.01 | 10,656.37 | (6,943.63) |
| 34 | Operator II Operations Stand by Time | 6206A | 3,000.00 | 399.03 | 500.00 | 3,705.28 | 705.28 |
| 35 | OIT | 6203B | 51,480.00 | | | | |
| 36 | OIT Overtime (100 Hours) | 6205A | 4,125.00 | | | | |
| 37 | OIT Operations Stand by Time | 6206B | 1,000.00 | | | | |
| 38 | Chief Plant Operator - Part Time | 6207 | 80,000.00 | 3,960.00 | | 35,854.50 | (44,145.50) |
| 39 | CPO Operations Stand by Time | 6208 | 1,000.00 | | | 213.48 | |
| 40 | Perdiem Operations | 6211 | 20,000.00 | 1,000.00 | 1,000.00 | 10,852.50 | (9,147.50) |
| 41 | Secretarial Gross Salary Part Time | 6212 | 50,094.00 | 3,803.85 | 3,803.85 | 36,034.65 | (14,059.35) |
| 43 | Per Diem Administrative Assistant | 6213A | 19,800.00 | 978.00 | - | | |
| 44 | Payroll Taxes | 6215 | 18,900.00 | 1,318.30 | 745.94 | 10,715.51 | (8,184.49) |
| SUBTOTAL | | | 463,639.27 | 19,600.62 | 14,461.94 | 175,711.06 | (210,736.69) |

| | | 2025/2026 | | | | Year To | |
|----------------------------------|--|--------------|-------------------|-----------------|------------------|-------------------|---------------------|
| | | SEWER Budget | February | March | Date | Over | |
| OPERATIONS | | 6500 | | | | | |
| 45 | Liability Insurance | 6571 | 10,350.00 | | 9,687.33 | | (662.67) |
| 46 | Worker's Comp Insurance | 6572 | 18,000.00 | | 15,903.25 | | (2,096.75) |
| 47 | Auditor / Accounting | 6281 | 11,340.00 | 472.50 | 9,247.50 | | (2,092.50) |
| 48 | Legal Fees | 6283 | 4,770.00 | | - | | (4,770.00) |
| 49 | Rate Study Avail Fees & Connection Fees - Carry Over | 6283 | 6,820.00 | | 6,821.76 | | 1.76 |
| 50 | Dues & Subscriptions | 6505 | 3,600.00 | | 3,577.87 | | (22.13) |
| 51 | Travel -Non Litigation | 6506 | 1,800.00 | | 2,176.81 | | 376.81 |
| 52 | License & Permits | 6307 | 35,000.00 | | 32,640.31 | | (2,359.69) |
| 53 | Educational Expenses | 6556 | 8,100.00 | 132.55 | 2,686.08 | | (5,413.92) |
| 54 | Telephone | 6557 | 4,500.00 | 294.55 | 294.65 | 2,823.20 | (1,676.80) |
| 55 | Office Expenses | 6550 | 12,000.00 | 970.26 | 1,975.83 | 13,150.48 | 1,150.48 |
| 56 | Rent/Property Lease | 6290 | 500.00 | | - | | |
| 57 | Contingency Admin Operations | 6560 | 10,000.00 | | 7,157.51 | | (2,842.49) |
| SUBTOTAL | | | 126,780.00 | 1,869.86 | 2,270.48 | 105,872.10 | (20,407.90) |
| REPAIRS & MAINTENANCE | | 6600 | | | | | |
| 58 | Auto Expenses | 6601 | 4,950.00 | 683.92 | 633.00 | 4,397.80 | (552.20) |
| 59 | Contract Services | 6602 | 5,000.00 | | | - | (5,000.00) |
| 60 | Lab Testing | 6603 | 6,500.00 | | 1,220.84 | 3,739.30 | (2,760.70) |
| 61 | Plant - General Repairs & Maintenance | 6604 | 15,000.00 | 1,784.36 | 247.74 | 13,602.80 | (1,397.20) |
| 62 | Tools & Equipment - Non Capital | 6605 | 10,000.00 | | | 3,227.77 | (6,772.23) |
| 63 | SCADA | 6606 | 15,000.00 | | | - | (15,000.00) |
| 64 | Plant - Pond Maintenance | 6607 | 2,000.00 | | | - | (2,000.00) |
| 65 | Plant - Sludge Removal | 6608 | 2,000.00 | | | 294.25 | (1,705.75) |
| 66 | Sewer Lines - Vactor, Replace, Lining & General Maint. | 6609 | 70,000.00 | | 3,775.66 | 56,530.66 | (13,469.34) |
| 67 | Supplies & Uniform/Clothing Allowance | 6559 | 1,200.00 | | | - | (1,200.00) |
| 68 | Water | 6611A | 18,000.00 | | | 600.00 | (17,400.00) |
| 69 | SCE- Plant | 6611B | 33,000.00 | 2,388.05 | 2,248.70 | 17,805.33 | (15,194.67) |
| 70 | SCE - Pump Station | 6611C | 12,100.00 | 820.74 | 920.93 | 6,633.52 | (5,466.48) |
| 71 | Heavy Equipment & Snow Removal Plant | 6616 | 15,000.00 | | 2,486.55 | 6,146.48 | (8,853.52) |
| 72 | Repairs & Maintenance Contingency | 6618 | 10,198.00 | | | 6,307.50 | (3,890.50) |
| SUBTOTAL | | | 219,948.00 | 5,677.07 | 11,533.42 | 119,285.41 | (100,662.59) |

| | | 2025/2026 | | | Year To | Over |
|---|---|---------------------|-------------------|------------------|-------------------|--------------------------------|
| | | SEWER Budget | February | March | Date | |
| LONG TERM LIABILITY | | | | | | |
| 73 | L.A County - Loan Repayment | 6900 | 16,600.00 | | - | (16,600.00) |
| 74 | CalPERS Unfunded Liability - | 6503 | 27,900.00 | | 26,380.80 | (1,519.20) |
| 75 | Leave Payout (Vac & SL) - Inv. Fund Alloc. | 2106 | 22,500.00 | | - | |
| SUBTOTAL | | 67,000.00 | - | - | 26,380.80 | (18,119.20) |
| SUBTOTAL ALL EXPENSES | | 1,093,130.73 | 37,667.67 | 37,145.70 | 511,531.18 | (466,964.45) |
| LESS ADJUSTMENTS | | | | | | |
| 76 | <i>Depreciation Expense (Book Entry Only)</i> | | 50,000.00 | 4,200.00 | 4,200.00 | 37,800.00 (12,200.00) |
| 76 | <i>**** Vacant GM /OIT Positions</i> | | 234,642.57 | - | - | - (234,642.57) |
| | Long Term Liabilities (Not LA County) | | 67,000.00 | - | - | 26,380.80 |
| | <i>***Less Non Budget Items</i> | | | | | - |
| | Adjusted Total Expenses | | 351,642.57 | 4,200.00 | 4,200.00 | 64,180.80 |
| TOTAL ADJUSTED EXPENSES | | | 741,488.16 | 33,467.67 | 32,945.70 | 473,731.18 (267,756.98) |
| Year to Date Available Revenue (Include. Prop. Tax TXF) | | | | | | 689,329.59 |
| Year to Date Expenses | | | | | | 473,731.18 |
| Net Available Revenue | | | | | | 215,598.41 |
| CAPITAL EXPENSE | | | | | | |
| Adjusted At Boards Request/Approval | | | | | | |

Budget to Actual Notes

10% Juniper Drive Cost Share has been calculated out of Sewer Budget

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

04/16/26

Profit & Loss

Accrual Basis

March 2026

| | Mar 26 |
|---|-----------|
| Ordinary Income/Expense | |
| Expense | |
| 500- OPERATING EXPENSES | |
| 504 - Employee Benefits | |
| 504-A - Retirement | 67.58 |
| 504-B - Health Insurance | 324.05 |
| Total 504 - Employee Benefits | 391.63 |
| 512 - SNOW REMOVAL | 2,566.41 |
| 64900 · 507 - Office Expense | |
| 60400 · 502 - Bank Service Charges | 73.51 |
| 64900 · 507 - Office Expense - Other | 161.82 |
| Total 64900 · 507 - Office Expense | 235.33 |
| 66000 · 508 - Payroll Expenses | |
| 508-B - Gross Payroll - Sec. | 422.65 |
| 508 D - 10% Director Gross | 171.65 |
| Additional Compensation | 36.66 |
| 508 E · GROSS PAYROLL OPER II | 789.35 |
| 508 F · OPERATOR II OVERTIME | 0.00 |
| Total 66000 · 508 - Payroll Expenses | 1,420.31 |
| 67200 · 511 - Repairs and Maintenance | |
| 60200 · 514- Automobile Expense | 70.33 |
| Total 67200 · 511 - Repairs and Maintenance | 70.33 |
| 68100 · 515 - Telephone Expense | 26.63 |
| Total 500- OPERATING EXPENSES | 4,710.64 |
| Total Expense | 4,710.64 |
| Net Ordinary Income | -4,710.64 |
| Other Income/Expense | |
| Other Income | |
| 600 - OTHER INCOME | |
| 601- Interest Income | 52.02 |
| Total 600 - OTHER INCOME | 52.02 |
| Total Other Income | 52.02 |
| Net Other Income | 52.02 |
| Net Income | -4,658.62 |

**JUNIPER DRIVE
BUDGET FY 2025-2026
Tuesday, March 31, 2026**

| REVENUE | 2025 2026 BUDGET | February Month 8 | March Month 9 | Year to Date | Over (Under) {+ or -} |
|---|---------------------|---------------------|------------------|------------------|--------------------------|
| Road Maintenance Revenue: | | | | | |
| Maintenance Fees Collected | 49,000.00 | 1,633.18 | 8,586.22 | 45,930.70 | 5,061.63 |
| Maintenance Fees Collected Through Sewer Fund | 31,000.00 | 3,024.84 | 3,814.60 | 22,797.31 | 4,839.97 |
| Combined Maintenance Fees Collected | 80,000.00 | 4,658.02 | 12,400.82 | 68,728.01 | 9,901.60 |
| Interest - LAIF | 100.00 | | | - | 73.37 |
| Interest - County Investment Pool | 7,000.00 | | | - | (4,171.02) |
| Transfer From Wash Account | 20,000.00 | | | - | (6,054.16) |
| Late Fees | - | | | 1,134.85 | 1,134.85 |
| TOTAL REVENUES | 107,100.00 | 4,658.02 | 12,400.82 | 69,862.86 | 10,786.24 |
| EXPENSES | | | | | |
| ADMINISTRATION EXPENSES | | | | | |
| Administration Fee | 50.00 | | | - | (50.00) |
| Other | | | | - | - |
| SUBTOTAL | 50.00 | - | - | - | (50.00) |
| EMPLOYEE BENEFITS | | | | | |
| Medical Reimbursement - Director | 2,023.10 | 182.25 | | 510.80 | (1,022.27) |
| Medical Reimbursement - Employee | 1,235.47 | | | 326.32 | (975.06) |
| Health Insurance - Base | 10,500.00 | 291.58 | 291.58 | 2,564.14 | (7,484.03) |
| Health Insurance - Retired | 450.00 | 32.47 | 32.47 | 287.58 | (68.04) |
| Retirement Benefits - Employer Contributions | 2,174.04 | 67.58 | 67.58 | 608.24 | (1,391.41) |
| Additional Compensation All Positions | 1,980.00 | 36.66 | 36.66 | 379.94 | (1,455.04) |
| | - | | | - | - |
| SUBTOTAL: | 18,362.61 | 610.54 | 428.29 | 4,677.02 | (12,395.84) |
| PAYROLL | | | | | |
| Salaries & Employee Benefits: | | | | | |
| Director's Gross Salary | 900.00 | 161.65 | 171.65 | 1,394.85 | 764.85 |
| Manager Gross Salary | 10,665.59 | | | - | (10,665.59) |
| Oper II Gross Salary | 8,450.00 | 789.35 | 789.35 | 7,103.78 | 874.43 |
| OIT Gross Salary | 5,720.00 | | | - | - |
| Oper II Overtime | 1,650.00 | 965.76 | | 2,741.56 | - |
| OIT Overtime | 412.50 | | | - | - |
| Leave Buy Out | 2,500.00 | | | - | - |
| Secretarial Gross Salary | 5,566.00 | 422.65 | 422.65 | 4,385.49 | (819.32) |
| ADMIN PERDIEMS | 2,200.00 | 108.60 | | 239.10 | - |
| SUBTOTAL | 38,064.09 | 2,448.01 | 1,383.65 | 15,864.78 | - |
| OPERATIONS | | | | | |
| Liability Insurance | 1,150.00 | | | 1,076.36 | (146.95) |
| Worker's Comp Insurance | 2,000.00 | | | 1,790.68 | (847.34) |
| PERS Unfunded Liability | 3,100.00 | | | 2,948.80 | (597.40) |
| Accounting | 1,260.00 | | | 975.00 | (1,040.00) |
| Legal | 530.00 | | | - | - |
| Dues & Subscriptions | 400.00 | | | - | (400.00) |
| Travel -Non Litigation | 200.00 | | | - | (200.00) |
| License and Fees | 3,500.00 | | | - | (3,500.00) |
| Office Expenses | 1,333.33 | 93.15 | 235.33 | 1,768.06 | 553.81 |
| Educational Expenses | 900.00 | | | 82.50 | (900.00) |
| Telephone | 500.00 | 79.12 | 26.63 | 375.29 | (174.08) |
| Contingency | | | | 37.50 | - |
| SUBTOTAL | 14,873.33 | 172.27 | 261.96 | 9,054.19 | (7,781.96) |
| REPAIRS & MAINTENANCE | | | | | |
| Auto Expenses | 800.00 | 75.99 | 70.33 | 488.64 | (52.01) |
| Contract Services | | | | - | - |
| Snow Removal Contract | 25,000.00 | | | 31,500.00 | (2,500.00) |
| Snow Removal Beyond Contract | 10,000.00 | | 2,566.41 | 2,566.41 | (10,000.00) |
| Supplies | 0.00 | | | - | 27.50 |
| Repairs & Maintenance | 30,000.00 | | | - | (29,917.50) |
| Transfer to Juniper Drive Investment Account | | | | - | - |
| SUBTOTAL: | 65,800.00 | 75.99 | 2,636.74 | 34,555.05 | (42,442.01) |
| Debt Service: | | | | | |
| TOTAL EXPENSES | 137,150.03 | 3,306.81 | 4,710.64 | 64,151.04 | (62,669.82) |

Should Consider:

Road Condition?

Policy of Tranfer into Investment Funds once a Cap is achieved in checking account

Change from 10% Share to 15% Share

HILTON CREEK COMMUNITY SERVICES DISTRICT
Capital Reserve Transaction Detail Report
July 2025 through March 2026

| <u>Type</u> | <u>Date</u> | <u>Memo</u> | <u>Account</u> | <u>Split</u> | <u>Debit</u> | <u>Credit</u> |
|--------------|-------------|---------------|---------------------|------------------|------------------|---------------|
| Deposit | 07/31/2025 | JULY 2025 | 12000 · 3 B of A... | 7031 · Intere... | 0.47 | |
| Deposit | 08/28/2025 | AUGUST 2... | 12000 · 3 B of A... | 7031 · Intere... | 0.47 | |
| Deposit | 09/30/2025 | SEPTEMBE... | 12000 · 3 B of A... | 7031 · Intere... | 0.46 | |
| Deposit | 10/31/2025 | OCTOBER ... | 12000 · 3 B of A... | 7031 · Intere... | 0.47 | |
| Deposit | 11/30/2025 | NOVEMBE... | 12000 · 3 B of A... | 7031 · Intere... | 0.46 | |
| Deposit | 12/31/2025 | DECEMBE... | 12000 · 3 B of A... | 7031 · Intere... | 0.47 | |
| Transfer | 01/18/2026 | Funds Tran... | 12000 · 3 B of A... | 10000 · 1 Ba... | 33,365.67 | |
| Deposit | 01/30/2026 | JANUARY ... | 12000 · 3 B of A... | 7031 · Intere... | 1.82 | |
| Deposit | 02/28/2026 | FEBRUARY... | 12000 · 3 B of A... | 7031 · Intere... | 2.73 | |
| Deposit | 03/31/2026 | March 2026 | 12000 · 3 B of A... | 7031 · Intere... | 3.02 | |
| TOTAL | | | | | 33,376.04 | 0.00 |

Capital Improvement Budget FY 2025-2026
Tuesday, March 31, 2026

| | | February | March | Year To Date | Budget Remaining |
|--|-----------------------|---------------|---------------|-------------------|-----------------------|
| REVENUE | | 0.6667 | 0.7500 | | |
| General Capital Reserve Funds | | | | | |
| Balance FWD | 55,574.42 | 2.73 | 3.02 | | 88,950.46 |
| Sewer Connection Fees | | | | 0.00 | 0.00 |
| Availability Fees | | | | 0.00 | 0.00 |
| Sewer Connection Inspection Fees | | | | 0.00 | 0.00 |
| Investment Interest | | | | 0.00 | 0.00 |
| <i>Potential Reserves Allocation - Earmarked Funds</i> | <i>67,456.40</i> | | | 50,000.00 | 117,456.40 |
| <i>Gen Reserves - Allocation - Earmarked Funds</i> | <i>75,000.00</i> | | | 75,000.00 | 150,000.00 |
| <i>Transfer from Other Funds</i> | <i>0.00</i> | | | 33,365.67 | -33,365.67 |
| TOTAL REVENUES | 198,030.82 | 2.73 | 3.02 | 158,365.67 | 323,041.19 |
| EXPENSES | | | | | |
| Capital Improvement Projects - 5 Year Plan | | | | | |
| | | | | | 0.00 |
| | | | | | 0.00 |
| Clarifier 1 Parts (Paid from General Fund) | | | | | |
| Clarifier 1 Labor & Heavy Equipment | 22,000.00 | | | 0.00 | 22,000.00 |
| Drying Beds / Sludge Dewatering | 150,000.00 | | | | 150,000.00 |
| Emergency Generator - Plant | 250,000.00 | | | | 250,000.00 |
| Sewer Lines Camera | 15,000.00 | | | 0.00 | 15,000.00 |
| District Vehicle | 75,000.00 | | | 0.00 | 75,000.00 |
| Capital Purchases - Failed Equipment | 0.00 | | | 0.00 | 0.00 |
| Capital Off Road Vehicle - Manhole Access | 0.00 | | | 0.00 | 0.00 |
| Sewer Line Replacement | | | | | |
| Sewer Pipe Lining | 10,000,000.00 | | | | |
| Heavy Equipment (Loader/Backhoe/Skidsteer) | 700,000.00 | | | | 700,000.00 |
| SUBTOTAL | 11,212,000.00 | 0.00 | 0.00 | 0.00 | 11,212,000.00 |
| DEFICIT | -11,013,969.18 | | | | -10,888,958.81 |
| <i>Added/Updated FEMA Grant Possibility</i> | | | | | |
| Complete | | | | | |

HCCSD Mono County Investment Pool

04/16/26

Balance Sheet

Accrual Basis

As of March 31, 2026

| | Mar 31, 26 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 000 Mono County Investment Pool | |
| 100 HC Community Serv District | 171,224.13 |
| 200 Juniper Drive Funds | 373,913.21 |
| 300 SEWER FUND | |
| 104 SF PERS UAL Holdings | 30,688.00 |
| 105 SF Personnel Leave Liab | 25,000.00 |
| Reserves | |
| 101 SF Emergency Reserves | 192,546.40 |
| 102 SF Capital Reserves | |
| 107 SF Emergency Plant Gen | 150,000.00 |
| 102 SF Capital Reserves - Other | 117,546.40 |
| Total 102 SF Capital Reserves | 267,546.40 |
| 103 SF Operation Reserves | |
| 103 A INSURANCE | 20,000.00 |
| 103 SF Operation Reserves - Other | 71,329.43 |
| Total 103 SF Operation Reserves | 91,329.43 |
| Total Reserves | 551,422.23 |
| Total 300 SEWER FUND | 607,110.23 |
| 000 Mono County Investment Pool - Other | 90,286.14 |
| Total 000 Mono County Investment Pool | 1,242,533.71 |
| LAIF | 10,989.73 |
| Total Checking/Savings | 1,253,523.44 |
| Total Current Assets | 1,253,523.44 |
| TOTAL ASSETS | 1,253,523.44 |
| LIABILITIES & EQUITY | |
| Equity | |
| Opening Balance Equity | 9,870.49 |
| Owners Equity | 1,249,562.11 |
| Net Income | -5,909.16 |
| Total Equity | 1,253,523.44 |
| TOTAL LIABILITIES & EQUITY | 1,253,523.44 |

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2024-2025
Tuesday, March 31, 2026

| | <u>February</u> | <u>March</u> | <u>Year To Date</u> |
|--|------------------|------------------|---------------------|
| Mono County & LAIF REVENUE | | | |
| Investment Pool Revenue | | | |
| Property Taxes Recorded in County Investment Pool | | | - |
| Secure Property Tax | | | 81,924.42 |
| Unsecure Property Tax | (108.42) | | 15,580.86 |
| Excess ERAF | 24,866.49 | | 24,866.49 |
| Unitary | | | 2,539.51 |
| LAIF | | | - |
| Other Income | | | - |
| Total Property Tax Received | 24,758.07 | - | 124,911.28 |
| Fund Interest - Sewer Fund | | 7,032.03 | 7,032.03 |
| Fund Interest - Juniper Drive | | 3,672.16 | 3,672.16 |
| Tax Fund Interest 100% Sewer Fund | | | - |
| Other Tax Fund Interest 100% Sewer Fund | | | - |
| LAIF Interest - Sewer Fund | | 55.67 | 175.87 |
| LAIF Interest - Juniper Drive | | 52.02 | 164.32 |
| Total Interest | - | 10,811.88 | 11,044.38 |
| HOPTR Adj | | | - |
| Avail Fee & Delinquent Accounts Payments | | | 16,009.33 |
| Miscellaneous | | | - |
| Total Miscellaneous | - | - | 16,009.33 |
| Total Investment Pool Revenue | 24,758.07 | 10,811.88 | 151,964.99 |
| Investment Transferred | | | |
| Funds Transferred from Hilton Creek - Mono | | | - |
| Funds Transferred from Juniper Drive - Mono | | | - |
| Funds Transferred From Capital - Mono | | | - |
| Funds Transferred from Hilton Creek - LAIF | | | - |
| Funds Transferred from Juniper Drive - LAIF | | | - |
| Funds Transferred From Capital - LAIF | | | - |
| Total Investments Transferred | - | - | - |
| Transfers and Expenses | | | |
| Property Tax Admin Fee | | | - |
| Property Taxes Transferred to Operations | | | 157,982.57 |
| Property Taxes Transferred to Capital | | | - |
| Property Taxes Transferred to Juniper | | | - |
| Delinquent Account Payments TXF to Operations | | | - |
| Miscellaneous Adjustments | | | - |
| Total Outgoing | - | - | 157,982.57 |
| Funds Carried Forward | - | - | (100,000.00) |
| Funds Carried Forward - Mono | | | - |
| Funds Carried Forward - LAIF | | | - |
| Funds Earmarked for Reserves, Capital and Operating | | | |
| | | | Balance |
| Emergency Reserves | | | 192,546.40 |
| Capital Reserves | | | 117,546.40 |
| Operation Reserves | | | 100,000.00 |
| Capital- Generator | | | 150,000.00 |
| Capital - Vehicle Replacement | | | - |
| PERS UAL | | | 30,688.00 |
| Insurance | | | (8,670.57) |
| Personnel Leave Liabilities | | | 25,000.00 |
| Total Earmarked Funds | - | - | 607,110.23 |

COUNTY OF MONO
G/L TRANSACTION DETAIL

From Date: 07/01/2025
 To Date: 06/30/2026
 From Account:
 To Account:
 Include Accounts With No Activity
 Run Date: 04/16/2026
 User: jhernandez

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP | SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | DEBIT | CREDIT | BALANCE |
|------|----------------|--|-----|--------|--------|---------|-------|--|-----------------|------------|------------|--------------|
| 100 | | CASH - HILTON CREEK COMM SVC DISTRICT | | | | | | | | Balance | Forward | 1,248,675.37 |
| | 07/22/2025 | DRAW REQUEST - PERS UAL 2025-2026 | SYS | AP | 711943 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025 | | 29,312.00 | 1,219,363.37 |
| | 07/22/2025 | DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026 | SYS | AP | 711944 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025ins | | 28,670.57 | 1,190,692.80 |
| | 09/18/2025 | PC-Excess ERAF | AJ | GL | 735477 | | | | | 24,866.49 | | 1,215,559.29 |
| | 09/30/2025 | PC-Sept 2025 Cur Unsecured FY 2025-26 | AJ | GL | 727040 | | | | | 10,085.67 | | 1,225,644.96 |
| | 09/30/2025 | PC-EC Sept.2025 Cur Unsecured FY 25-26 | AJ | GL | 740568 | | | | | | 108.42 | 1,225,536.54 |
| | 09/30/2025 | PC-25-26 Q1 Interest Appt | AJ | GL | 759318 | | | | | | | 1,236,240.73 |
| | 12/29/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS | AP | 738985 | | 22501 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 1222025 | | 100,000.00 | 1,136,240.73 |
| | 12/31/2025 | PC-Dec. 2025 Cur Sec FY 2025-26 | AJ | GL | 746888 | | | | | 94,397.58 | | 1,230,638.31 |
| | 12/31/2025 | PC-Dec 2025 Unitary FY 2025-26 | AJ | GL | 746889 | | | | | 2,539.51 | | 1,233,177.82 |
| | 12/31/2025 | PC-Dec 2025 Cur Unsec FY 2025-26 | AJ | GL | 746894 | | | | | 5,173.29 | | 1,238,351.11 |
| | 12/31/2025 | PC-Dec 2025 Del Sec FY 2025-26 | AJ | GL | 746927 | | | | | 1,611.06 | | 1,239,962.17 |
| | 12/31/2025 | PC-Dec 2025 Del Unsec FY 2025-26 | AJ | GL | 746947 | | | | | 145.35 | | 1,240,107.52 |
| | 12/31/2025 | PC-Dec 2025 Supp Sec FY 2025-26 | AJ | GL | 746974 | | | | | 1,925.11 | | 1,242,032.63 |
| | 12/31/2025 | PC-Dec 2025 Supp UnSec FY 2025-26 | AJ | GL | 747003 | | | | | 393.39 | | 1,242,426.02 |
| | | TOTAL | | | | | | | | 151,841.64 | 158,090.99 | 1,242,426.02 |
| 03 | | ACCOUNTS PAYABLE | | | | | | | | Balance | Forward | 0.00 |
| | 07/15/2025 | DRAW REQUEST - PERS UAL 2025-2026 | SYS | AP | 711936 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025 | | 29,312.00 | 29,312.00 CR |
| | 07/15/2025 | DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026 | SYS | AP | 711937 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025ins | | 28,670.57 | 57,982.57 CR |

INTEREST APPORTIONMENT
 SF 7032.03 JD 3672.03

10,704.19

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP | SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | DEBIT | CREDIT | BALANCE |
|------|----------------|---|-----|--------|--------|---------|-------|--|-----------------|------------|------------|---------------|
| | 07/22/2025 | DRAW REQUEST - PERS UAL 2025-2026 | SYS | AP | 711943 | | 20851 | SERVICES DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025 | 29,312.00 | | 28,670.57 CR |
| | 07/22/2025 | DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026 | SYS | AP | 711944 | | 20851 | SERVICES DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025ins | 28,670.57 | | 0.00 |
| | 12/22/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS | AP | 738979 | | 22501 | SERVICES DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT | 12222025 | | 100,000.00 | 100,000.00 CR |
| | 12/29/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS | AP | 738985 | | 22501 | SERVICES DISTRICT HILTON CREEK COMMUNITY SERVICES DISTRICT | 12222025 | 100,000.00 | | 0.00 |
| | | TOTAL | | | | | | | | 157,982.57 | 157,982.57 | 0.00 |
| 8 | | Long-Term Debt Payable | | | | | | | | Balance | Forward | 0.00 |
| 97 | | Fund Balance | | | | | | | | Balance | Forward | 955,230.14 CR |
| 0 | | INTEREST INCOME | | | | | | | | Balance | Forward | 0.00 |
| | 09/30/2025 | 25-26 Q1 Interest Apportionment | AJ | GL | 759318 | | | | | | 10,704.19 | 10,704.19 CR |
| | | TOTAL | | | | | | | | 0.00 | 10,704.19 | 10,704.19 CR |
| 0 | | MISCELLANEOUS REVENUE | | | | | | | | Balance | Forward | 0.00 |
| | 09/18/2025 | FY 2024 VLF Shortfall Distribution (State partial payment for ERAF liability) | AJ | GL | 735477 | | | | | | 24,866.49 | 24,866.49 CR |
| | 09/30/2025 | Sept. 2025 Cur Unsecured FY 2025-26 | AJ | GL | 727040 | | | | | | 10,085.67 | 34,952.16 CR |
| | 09/30/2025 | EC Sept.2025 Cur Unsecured FY 25-26 | AJ | GL | 740568 | | | | | 108.42 | | 34,843.74 CR |
| | 12/31/2025 | Dec. 2025 Cur Sec FY 2025-26 | AJ | GL | 746888 | | | | | | 90,487.41 | 125,331.15 CR |
| | 12/31/2025 | Dec. 2025 Cur Sec FY 2025-26 | AJ | GL | 746888 | | | | | | 3,910.17 | 129,241.32 CR |
| | 12/31/2025 | Dec 2025 Unitary FY 2025-26 | AJ | GL | 746889 | | | | | | 2,539.51 | 131,780.83 CR |
| | 12/31/2025 | Dec 2025 Cur Unsec FY 2025-26 | AJ | GL | 746894 | | | | | | 5,173.29 | 136,954.12 CR |
| | 12/31/2025 | Dec 2025 Del Sec FY 2025-26 | AJ | GL | 746927 | | | | | | 1,576.03 | 138,530.15 CR |
| | 12/31/2025 | Dec 2025 Del Sec FY 2025-26 | AJ | GL | 746927 | | | | | | 35.03 | 138,565.18 CR |
| | 12/31/2025 | Dec 2025 Del Unsec FY 2025-26 | AJ | GL | 746947 | | | | | | 145.35 | 138,710.53 CR |
| | 12/31/2025 | Dec 2025 Supp Sec FY 2025-26 | AJ | GL | 746974 | | | | | | 1,925.11 | 140,635.64 CR |
| | 12/31/2025 | Dec 2025 Supp UnSec FY 2025-26 | AJ | GL | 747003 | | | | | | 393.39 | 141,029.03 CR |
| | | TOTAL | | | | | | | | 108.42 | 141,137.45 | 141,029.03 CR |
| 0 | | EXPENDITURES | | | | | | | | Balance | Forward | 0.00 |
| | 07/15/2025 | DRAW REQUEST - PERS | SYS | AP | 711936 | | 20851 | HILTON | 7152025 | 29,312.00 | | 29,312.00 |

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP | SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | DEBIT | CREDIT | BALANCE |
|------|----------------|--|-----|--------|--------|---------|-------|--|-----------------|-------------------|-------------------|-------------------|
| | | UAL 2025-2026 | | | | | | CREEK COMMUNITY SERVICES DISTRICT | | | | |
| | 07/15/2025 | DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026 | SYS | AP | 711937 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025ins | 28,670.57 | | 57,982.57 |
| | 12/22/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS | AP | 738979 | | 22501 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 12222025 | 100,000.00 | | 157,982.57 |
| | | TOTAL | | | | | | | | 157,982.57 | 0.00 | 157,982.57 |
| | | GRAND TOTAL | | | | | | | | 467,915.20 | 467,915.20 | 293,445.23 |

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
 July 2025 through March 2026

| Type | Date | Name | Memo | Split | Debit | Credit |
|--------------|------------|------|-----------------|------------------|-------------------|-------------------|
| Transfer | 07/22/2025 | | 2025 2026 ... | 10000 · 1 Ba... | | 29,312.00 |
| Transfer | 07/22/2025 | | 2025 2026 ... | 10000 · 1 Ba... | | 28,670.57 |
| Check | 08/31/2025 | | Audit Adjust... | 8010 · Other ... | | 25,907.03 |
| Deposit | 09/18/2025 | | EXCESS E... | 7033 · Mono ... | 24,866.49 | |
| Deposit | 09/30/2025 | | FUN INTER... | 7031 · Intere... | 7,032.03 | |
| Deposit | 10/31/2025 | | CURRENT ... | 7033 · Mono ... | 10,085.67 | |
| Check | 12/30/2025 | | TRANSFER... | -SPLIT- | | 100,000.00 |
| Deposit | 12/31/2025 | | UNSECUR... | 7033 · Mono ... | 5,603.61 | |
| Deposit | 12/31/2025 | | SECURE P... | 7033 · Mono ... | 81,924.42 | |
| Deposit | 12/31/2025 | | UNITARY | 7033 · Mono ... | 2,539.51 | |
| Deposit | 12/31/2025 | | DELINQUE... | 7033 · Mono ... | 7,564.19 | |
| Deposit | 12/31/2025 | | AVAILABILI... | 7033 · Mono ... | 8,445.14 | |
| TOTAL | | | | | 148,061.06 | 183,889.60 |

2:04 PM

04/16/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Mono Country Inv. Pool Transactions
July 2025 through June 2026

| Type | Date | Num | Name | Memo | Account | Clr | Split | Debit | Credit |
|-----------------------------|------------|-----|------|---------------|--------------------|-----|-------------------|-----------------|-------------|
| Jul '25 - Jun 26 Deposit | 09/30/2025 | | | FY 2025 20... | Mono County Tre... | | 601- Interest ... | 3,672.16 | |
| Jul '25 - Jun 26 | | | | | | | | <u>3,672.16</u> | <u>0.00</u> |

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

April 01, 2026

[LAI F Home](#)
[PMIA Average Monthly](#)
[Yields](#)

HILTON CREEK COMMUNITY SERVICES DISTRICT

SECRETARY OF THE BOARD
3222 CROWLEY LAKE DR.
CROWLEY LAKE, CA 93546

[Tran Type Definitions](#)



Account Number:

March 2026 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|-----------|
| Total Deposit: | 0.00 | Beginning Balance: | 10,989.73 |
| Total Withdrawal: | 0.00 | Ending Balance: | 10,989.73 |



MALIA M. COHEN
California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name HILTON CREEK COMM SVCS DIST

Account Number

As of 4/15/2026, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 3/31/2026.

| | | |
|-------------------------------|----|---------------------|
| Earnings Ratio | | 0.00010906180047888 |
| Interest Rate | | 3.98% |
| Dollar Day Total | \$ | 987,465.84 |
| Quarter End Principal Balance | \$ | 10,989.73 |
| Quarterly Interest Earned | \$ | 107.69 |

2:06 PM

04/16/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
LAIF Transactions Fiscal Year 2020/2021
July 2025 through June 2026

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Account</u> | <u>Split</u> | <u>Debit</u> | <u>Credit</u> |
|--------------|-------------|------------|---------------|----------------|-------------------|---------------|---------------|
| Deposit | 10/01/2025 | | JULY AUG ... | 102 - LAIF | 601- Interest ... | 56.76 | |
| Deposit | 01/31/2026 | | OCT, NOV, ... | 102 - LAIF | 601- Interest ... | 55.54 | |
| Deposit | 03/31/2026 | | JAN FEB M... | 102 - LAIF | 601- Interest ... | 52.02 | |
| TOTAL | | | | | | 164.32 | 0.00 |

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04/16/26

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
LAIF Fiscal Year Transaction Detail Report
July 2025 through June 2026

| Type | Date | Num | Memo | Account | Split | Debit | Credit |
|--------------|------------|-----|---------------|----------------|------------------|---------------|-------------|
| Deposit | 10/01/2025 | | JULY, AUG,... | 14000 · 5 LAIF | 7031 · Intere... | 60.75 | |
| Deposit | 01/31/2026 | | OCT ,NOV, ... | 14000 · 5 LAIF | 7031 · Intere... | 59.45 | |
| Deposit | 03/31/2026 | | JAN, FEB, ... | 14000 · 5 LAIF | 7031 · Intere... | 55.67 | |
| TOTAL | | | | | | 175.87 | 0.00 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

District Funds Transfer Transactions

July 2025 through June 2026

| Type | Date | Memo | Account | Debit | Credit |
|---------------|------------|---|-------------------------------|------------|------------|
| Jul 25 | | | | | |
| Transfer | 07/22/2025 | 2025 2026 PERS UAL | 10000 · 1 Bank of America-... | 29,312.00 | |
| Transfer | 07/22/2025 | 2025 2026 LIABILITY& WC INSURANCE | 10000 · 1 Bank of America-... | 28,670.57 | |
| Transfer | 07/22/2025 | 2025 2026 PERS UAL | 13000 · 4 Mono Co Treasury... | | 29,312.00 |
| Transfer | 07/22/2025 | 2025 2026 LIABILITY& WC INSURANCE | 13000 · 4 Mono Co Treasury... | | 28,670.57 |
| Jul 25 | | | | 57,982.57 | 57,982.57 |
| Aug 25 | | | | | |
| Check | 08/31/2025 | Audit Adjustment | 8010 · Other Expenses | 25,907.03 | |
| Check | 08/31/2025 | Audit Adjustment | 13000 · 4 Mono Co Treasury... | | 25,907.03 |
| Aug 25 | | | | 25,907.03 | 25,907.03 |
| Sep 25 | | | | | |
| Sep 25 | | | | | |
| Oct 25 | | | | | |
| Oct 25 | | | | | |
| Nov 25 | | | | | |
| Nov 25 | | | | | |
| Dec 25 | | | | | |
| Check | 12/30/2025 | VACTOR PURCHASE | 10000 · 1 Bank of America-... | 50,625.00 | |
| Check | 12/30/2025 | Capital account | 10000 · 1 Bank of America-... | 33,365.67 | |
| Check | 12/30/2025 | PENDING PAYMENTS DEL ACCTS THROUGH PROP... | 10000 · 1 Bank of America-... | 7,564.19 | |
| Check | 12/30/2025 | PENDING PAYMENTS AVAILABILITY FEES THROU... | 10000 · 1 Bank of America-... | 8,445.14 | |
| Check | 12/30/2025 | TRANSFER VACTOR PURCHASE AND CAPITAL FU... | 13000 · 4 Mono Co Treasury... | | 100,000.00 |
| Dec 25 | | | | 100,000.00 | 100,000.00 |
| Jan 26 | | | | | |
| Jan 26 | | | | | |
| Feb 26 | | | | | |
| Feb 26 | | | | | |
| Mar 26 | | | | | |
| Mar 26 | | | | | |
| Apr 26 | | | | | |
| Apr 26 | | | | | |
| May 26 | | | | | |
| May 26 | | | | | |
| Jun 26 | | | | | |
| Jun 26 | | | | | |

2:38 PM

04/16/26

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
District Funds Transfer Transactions
July 2025 through June 2026

| <u>Type</u> | <u>Date</u> | <u>Memo</u> | <u>Account</u> | <u>Debit</u> | <u>Credit</u> |
|-------------|-------------|-------------|----------------|-------------------|-------------------|
| TOTAL | | | | <u>183,889.60</u> | <u>183,889.60</u> |

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04/16/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Fund Transfer Transactions
July 2025 through June 2026

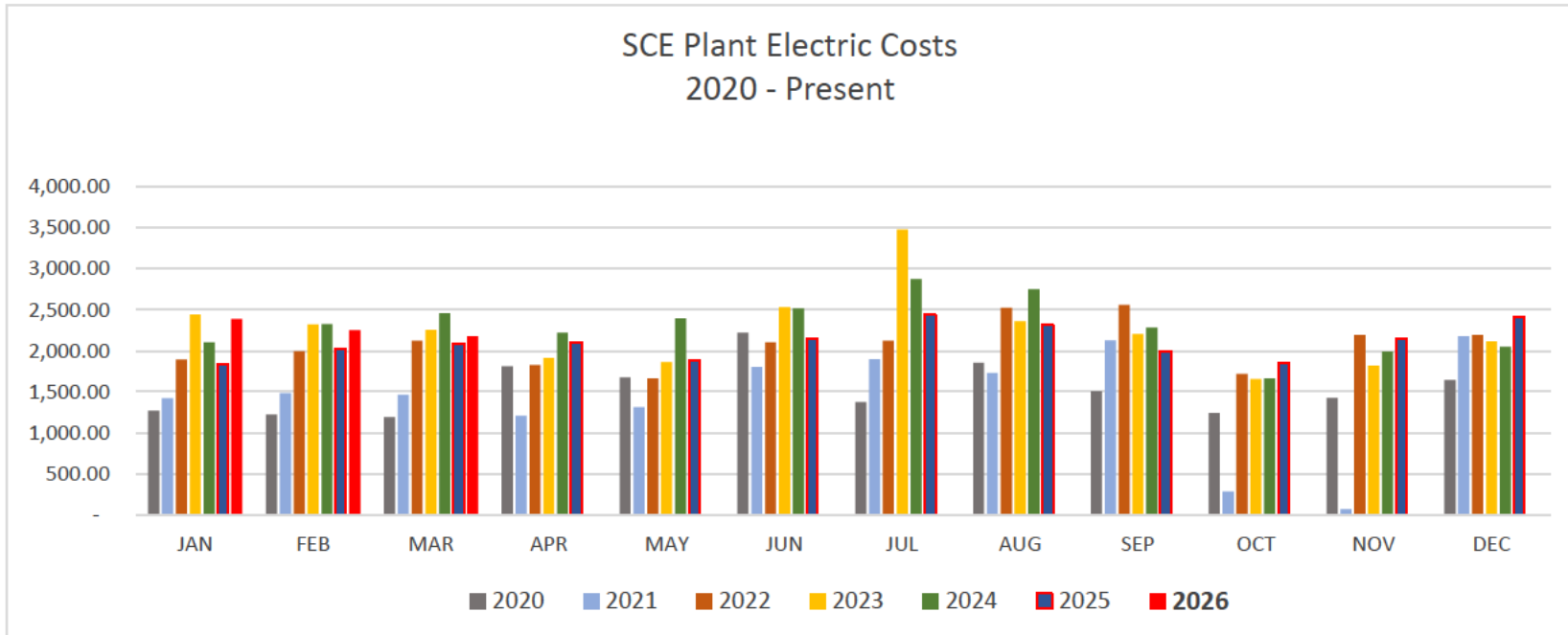
| <u>Type</u> | <u>Date</u> | <u>Memo</u> | <u>Account</u> | <u>Debit</u> | <u>Credit</u> |
|-------------------------|-------------|---------------|----------------------|-------------------------|-------------------------|
| Jul '25 - Jun 26 | | | | | |
| Transfer | 04/02/2026 | Clear Wash... | 101 - Checking - ... | | 30,655.53 |
| Transfer | 04/02/2026 | Clear Wash... | JDSZB Wash Ac... | 30,655.53 | |
| Jul '25 - Jun 26 | | | | <u>30,655.53</u> | <u>30,655.53</u> |

**HILTON CREEK COMMUNITY SERVICES District
Los Angeles County Loan Repayment Schedule
March 31, 2026**

| Loan | |
|--------------------------------------|-------------|
| General Capital Reserve Funds | |
| Deposit 5/9/2023 | 91,806.00 |
| Total Budget Available | |
| 91,806.00 | |
| Payments | |
| 11/12/24 First Pmt | (4,730.97) |
| 4/9/2025 | (4,730.97) |
| 10/21/2025 | (4,730.97) |
| Incentives | |
| 4/8/2025 | (31,780.99) |
| Funds not used and returned | |
| 11/12/2024 | (32,963.48) |
| SUBTOTAL | |
| (78,937.38) | |
| Remaining Balance | |
| 12,868.62 | |

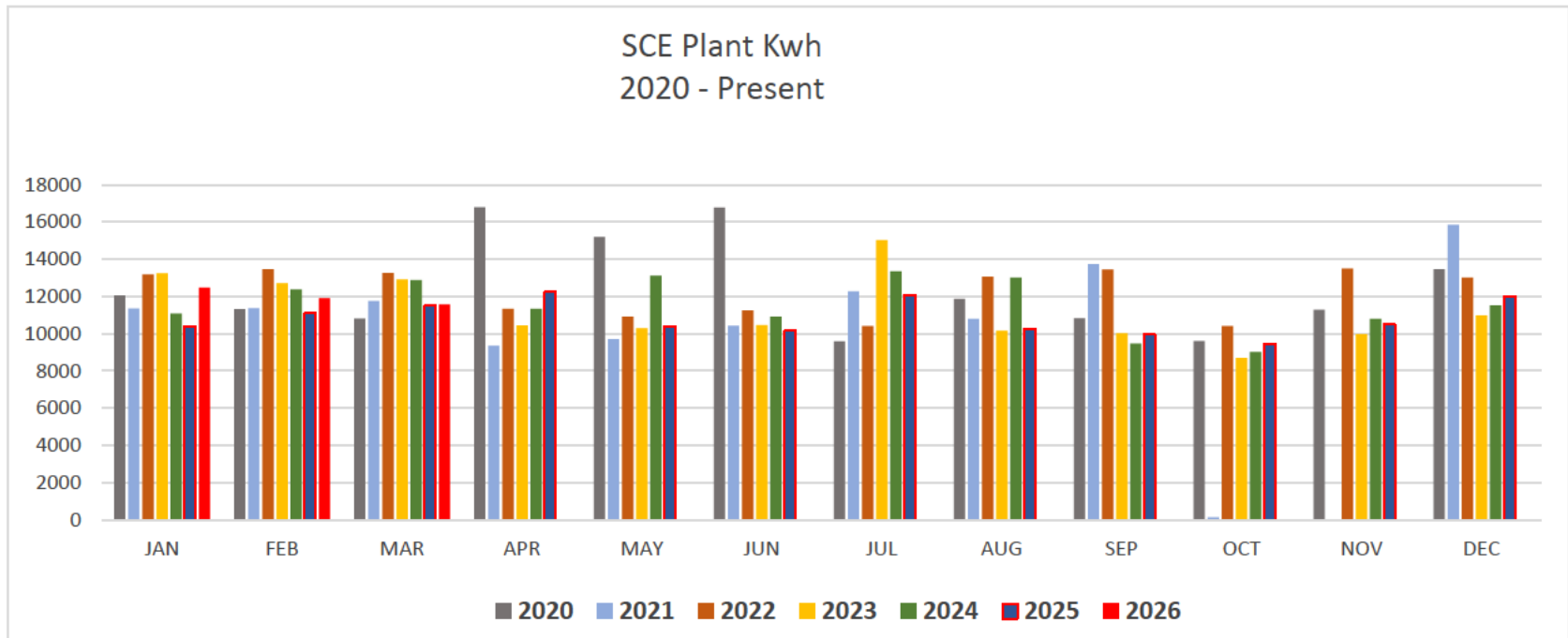
HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Annual Average |
|--|----------|----------|----------|----------|----------|----------|----------|-----------------|-----------------|-----------------|----------|----------|----------------|
| 2015 | 1,344.08 | 1,117.86 | 1,296.95 | 1,198.81 | 1,551.49 | 2,063.42 | 1,699.59 | 1,394.97 | 1,471.93 | 1,344.89 | 1,026.53 | 1,204.75 | 1,440.79 |
| 2016 | 1,330.52 | 995.19 | 1,543.03 | 1,563.37 | 998.18 | 1,029.09 | 1,211.52 | 1,040.58 | 1,065.69 | 1,140.95 | 830.92 | 978.51 | 1,211.04 |
| 2017 | 1,049.12 | 1,015.01 | 1,229.32 | 1,046.69 | 995.55 | 952.91 | 1,212.89 | 1,192.97 | 1,139.88 | 1,247.67 | 870.98 | 1,257.64 | 1,171.36 |
| 2018 | 1,084.24 | 1,519.62 | 1,185.24 | 980.79 | 1,585.18 | 1,958.72 | 2,039.38 | 1,980.39 | 1,804.35 | 1,579.83 | 1,778.21 | 1,782.52 | 1,638.19 |
| 2019 | 1,671.33 | 1,837.85 | 1,711.43 | 1,632.48 | 1,649.44 | 1,867.10 | 1,273.14 | 1,294.31 | 1,807.81 | 1,587.41 | 1,264.56 | 1,246.17 | 1,604.77 |
| 2020 | 1,269.72 | 1,220.72 | 1,189.09 | 1,813.11 | 1,673.46 | 2,222.14 | 1,374.75 | 1,852.97 | 1,506.67 | 1,237.67 | 1,422.08 | 1,644.73 | 1,572.85 |
| 2021 | 1,418.22 | 1,481.29 | 1,462.87 | 1,205.59 | 1,308.92 | 1,802.50 | 1,893.58 | 1,730.03 | 2,126.50 | 279.15 | 68.30 | 2,181.00 | 1,459.92 |
| 2022 | 1,891.71 | 1,994.83 | 2,124.45 | 1,826.94 | 1,662.05 | 2,105.34 | 2,125.08 | 2,525.43 | 2,563.23 | 1,719.03 | 2,193.01 | 2,193.11 | 2,072.79 |
| 2023 | 2,441.54 | 2,322.66 | 2,252.72 | 1,913.41 | 1,859.59 | 2,532.82 | 3,477.21 | 2,358.34 | 2,206.05 | 1,653.51 | 1,819.99 | 2,113.98 | 2,228.83 |
| 2024 | 2,103.84 | 2,325.97 | 2,459.36 | 2,220.73 | 2,395.00 | 2,518.34 | 2,874.61 | 2,752.02 | 2,282.86 | 1,662.58 | 1,990.48 | 2,048.31 | 2,281.39 |
| 2025 | 1,837.99 | 2,027.68 | 2,093.45 | 2,103.44 | 1,880.91 | 2,147.11 | 2,441.61 | 2,313.70 | 1,994.75 | 1,855.42 | 2,151.66 | 2,411.44 | 2,098.78 |
| 2026 | 2,388.05 | 2,248.70 | 2,180.58 | | | | | | | | | | |
| Mo. Avg | 1,628.36 | 1,623.98 | 1,679.67 | 1,526.08 | 1,566.26 | 1,887.06 | 1,928.22 | 1,853.09 | 1,824.90 | 1,362.03 | 1,381.39 | 1,663.31 | 1,676.79 |
| 19-24 Avg | 1,799.39 | 1,863.89 | 1,866.65 | 1,768.71 | 1,758.08 | 2,174.71 | 2,169.73 | 2,085.52 | 2,082.19 | 1,356.56 | 1,459.74 | 1,904.55 | 1,870.09 |
| Amounts corrected by SCE 01/08/2025 | | | | | | | | Original | 2427.26 | 1724.32 | | | |



HILTON CREEK CSD PLANT SCE ELECTRIC Kwh

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Annual Average |
|--|-------|-------|-------|-------|-------|-------|-------|-----------------|--------------|-------------|-------|-------|----------------|
| 2020 | 12056 | 11327 | 10809 | 16785 | 15195 | 16781 | 9591 | 11875 | 10822 | 9597 | 11274 | 13470 | 11662 |
| 2021 | 11356 | 11370 | 11768 | 9369 | 9696 | 10419 | 12273 | 10795 | 13723 | 147 | 0 | 15856 | 9138 |
| 2022 | 13176 | 13468 | 13261 | 11343 | 10910 | 11240 | 10406 | 13062 | 13448 | 10413 | 13501 | 13020 | 11482 |
| 2023 | 13245 | 12718 | 12910 | 10437 | 10298 | 10452 | 15030 | 10174 | 10029 | 8694 | 9972 | 10985 | 10536 |
| 2024 | 11088 | 12367 | 12880 | 11336 | 13109 | 10913 | 13350 | 13025 | 9476 | 9030 | 10788 | 11519 | 10839 |
| 2025 | 10399 | 11101 | 11508 | 12242 | 10392 | 10159 | 12090 | 10253 | 9957 | 9453 | 10486 | 12009 | 10160 |
| 2026 | 12472 | 11910 | 11573 | | | | | | | | | | |
| Mo. Avg | 11887 | 12059 | 12189 | 11919 | 11600 | 11661 | 12123 | 11531 | 11243 | 7889 | 9337 | 12810 | 10636 |
| 20-24 Avg | 12184 | 12250 | 12326 | 11854 | 11842 | 11961 | 12130 | 11786 | 11500 | 7576 | 9107 | 12970 | 10731 |
| Amounts corrected by SCE 01/08/2025 | | | | | | | | Original | 11329 | 9502 | | | |



| Plant Electric Use Comparison 25-26 | | | | | | | PEAK HOURS PLANT 25/26 | | | | PEAK HOURS PLANT 24/25 Comparrison | | | |
|-------------------------------------|--------------|-------------|--------------|-------------|------------|----------|------------------------|----------|----------|---------|---------------------------------------|----------|----------|---------|
| | FY 2024-2025 | | FY 2025-2026 | | Difference | | ON PEAK | MID PEAK | OFF PEAK | SPR OFF | ON PEAK | MID PEAK | OFF PEAK | SPR OFF |
| | Kwh | Cost | Kwh | Cost | Kwh | Cost | | | | | | | | |
| JUL | 13350 | 2874.61 | 12090 | 2441.61 | -1260 | -433.00 | 1743 | 998 | 9349 | | 2046 | 883 | 10421 | |
| AUG | 13025 | 2752.02 | 10253 | 2313.70 | -2772 | -438.32 | 1584 | 734 | 7935 | | 1801 | 966 | 10258 | |
| SEP | 9476 | 2282.86 | 9957 | 1994.75 | 481 | -288.11 | 1511 | 723 | 7604 | 119 | 1488 | 773 | 7091 | 124 |
| OCT | 9030 | 1662.58 | 9453 | 1855.42 | 423 | 192.84 | | 2228 | 3948 | 3277 | | 2065 | 3785 | 3180 |
| NOV | 10788 | 1990.48 | 10486 | 2151.66 | -302 | 161.18 | | 2316 | 4784 | 3386 | | 2373 | 4859 | 3556 |
| DEC | 11519 | 2084.31 | 12009 | 2411.44 | 490 | 327.13 | | 2725 | 5320 | 3964 | | 2555 | 5133 | 3831 |
| JAN | 10399 | 1837.99 | 12472 | 2388.05 | 2073 | 550.06 | | 2816 | 5529 | 4127 | | 2326 | 4575 | 3498 |
| FEB | 11101 | 2027.68 | 11910 | 2248.70 | 809 | 221.02 | | 2603 | 5499 | 3808 | | 2414 | 4953 | 3734 |
| MAR | 11508 | 2093.45 | 11573 | 2180.58 | 65 | 87.13 | | 2693 | 4849 | 4031 | | 2526 | 5126 | 3856 |
| APR | 12242 | 2103.44 | | | -12242 | -2103.44 | | | | | | 2708 | 5451 | 4083 |
| MAY | 10392 | 1880.91 | | | -10392 | -1880.91 | | | | | 83 | 2249 | 4839 | 3221 |
| JUN | 10159 | 2147.11 | | | -10159 | -2147.11 | | | | | 1639 | 642 | 7878 | |
| AVG | | | | | | | | | | | | | | |
| YTD | 11,082 | \$ 2,144.79 | 11,134 | \$ 2,220.66 | | | 1,613 | 1,982 | 6,091 | 3,245 | 1,744 | 1,873 | 6,197 | 3,231 |

| Pump Station Use Comparison | | | | | | | PEAK HOURS PUMP | | | |
|-----------------------------|--------------|-----------|--------------|-----------|------------|---------|-----------------|----------|----------|---------|
| | FY 2024-2025 | | FY 2025-2026 | | Difference | | ON PEAK | MID PEAK | OFF PEAK | SPR OFF |
| | Kwh | Cost | Kwh | Cost | Kwh | Cost | | | | |
| JUL | 3037 | 886.90 | 3144 | 842.36 | 107 | -44.54 | 476 | 278 | 2390 | 0 |
| AUG | 3096 | 880.47 | 2665 | 778.13 | -431 | -102.34 | | | | |
| SEP | 2885 | 791.26 | 2563 | 722.95 | -322 | -68.31 | 454 | 214 | 1863 | 32 |
| OCT | 2960 | 686.40 | 2824 | 837.93 | -136 | 151.53 | | 716 | 1068 | 1040 |
| NOV | 3575 | 763.88 | 3361 | 818.12 | -214 | 54.24 | | 856 | 1278 | 1227 |
| DEC | 3717 | 784.52 | 3917 | 892.36 | 200 | 107.84 | | 1002 | 1445 | 1470 |
| JAN | 3281 | 738.45 | 3644 | 820.74 | 363 | 82.29 | | 934 | 1418 | 1292 |
| FEB | 3933 | 822.80 | 3932 | 920.93 | -1 | 98.13 | | 997 | 1530 | 1405 |
| MAR | 3607 | 717.72 | 4039 | 835.57 | 432 | 117.85 | | 998 | 1593 | 1448 |
| APR | 3245 | 749.50 | | | -3245 | -749.50 | | | | |
| MAY | 3517 | 770.00 | | | -3517 | -770.00 | | | | |
| JUN | 3000 | 838.15 | | | -3000 | -838.15 | | | | |
| AVG | | | | | | | | | | |
| YTD | 3321 | \$ 785.84 | 3343 | \$ 829.90 | | | 465 | 749 | 1573 | 1131 |

SUMMER COST PERIODS (June 1 to Sept 30)

| PEAK | WEEKDAYS | WEEKENDS & HOLIDAYS |
|------|------------------------------|-------------------------------|
| ON | 4-9 PM | |
| MID | | 4-9PM |
| OFF | 12 AM - 4 PM 9 PM - 12 AM | 12 AM TO 4 PM 9 PM - 12 AM |

WINTER COST PERIODS (Oct 1 to May 31)

| PEAK | WEEKDAYS | WEEKENDS & HOLIDAYS |
|-----------|------------------------------|-------------------------------|
| MID | 4-9 PM | 4-9 PM |
| OFF | 12 AM - 8 AM 9 PM - 12 AM | 12 AM TO 8 AM 9 PM - 12 AM |
| SUPER OFF | 8 AM-4PM | 8 AM-4PM |

Fiscal Year Summary
 July 1, 2025 to June 30, 2026
 Equipment Use

| | Sewer | | Juniper | | Total | | Capital | |
|--------------------------------|--------------|-----------------|--------------|-----------------|--------------|------------------|----------|----------|
| | Hours | Cost | Hours | Cost | Hours | Cost | Hours | Cost |
| July | 5.00 | 783.75 | - | - | 5.00 | 783.75 | - | - |
| August No Time Reported | - | - | - | - | - | - | - | - |
| September | 4.00 | 726.00 | - | - | 4.00 | 726.00 | - | - |
| October | 12.50 | 2,268.75 | - | - | 12.50 | 2,268.75 | - | - |
| November | 1.00 | 181.50 | - | - | 1.00 | 181.50 | - | - |
| December | 7.50 | 1,262.25 | 11.00 | 1,996.50 | 18.50 | 3,258.75 | - | - |
| January | 4.00 | 907.50 | 15.00 | 2,722.50 | 19.00 | 3,630.00 | - | - |
| JANUARY OVER HOURS | 1.00 | 181.50 | - | - | 1.00 | 181.50 | | |
| February Over 60 Hours | 12.70 | 2,305.05 | 14.14 | 2,566.41 | 26.84 | 4,871.46 | | |
| March No Hours | - | - | - | - | - | - | - | - |
| April | - | - | - | - | - | - | - | - |
| May | - | - | - | - | - | - | - | - |
| June | | | | | | | | |
| Total Fiscal Year Costs | 47.70 | 8,616.30 | 40.14 | 7,285.41 | 87.84 | 15,901.71 | - | - |

PREPAID

Over 60 Hours

Notes:

Contact Agreement = \$35,000 for 60 hours of work. After 60 hours, hourly rates apply
 60 hour criteria met in December

Juniper Drive to be reimbursed for sewer costs over \$3,500 within the 60 hour limit

Capital paid directly from capital upon completion of project of FYE

Sewer Fund Owes Juniper Drive 2,811.25 Amount refunded to Juniper 4/2/2026

Snow Activity Notes

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

Tuesday, MARCH 17, 2026

5:00 P.M.

**CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CA, 93546**

Minutes

1. **Mr. Steve Shipley called the meeting to order at 5:04 p.m.**
 - A. **ROLL CALL**
 - Members Present:** Ms. Isabel Connolly, Mr. Mark Fiore, Mr. Devin Preston and Mr. Steve Shipley
 - Members Absent:** Ms. Windsor Czeschin
 - Staff Present:** Ms. Lorinda Beatty, Mr. Billy Czeschin, and Mr. Ketih Hafner
 - Guests:** None
2. **ADDITIONS TO AGENDA**
 - A. No additions to agenda
3. **PUBLIC COMMENT**
 - A. There were no public comments
4. **PRESENTATIONS**
 - A. There were no presentations
5. **PUBLIC HEARINGS**
 - A. There was no public hearing.
6. **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 –February 2026
 3. District Fund Transfers – February 2026
 3. Southern California Edison Report
 4. Equipment Use Hours Report

B. Approval of Minutes

1. Minutes of the Regular Board Meeting of February 17, 2026

Motion: To approve the Consent Agenda as presented;

Moved by Ms. Connolly, Second by Mr. Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Absent | Aye | Aye | Aye |

7. NEW BUISNESS

A. Supplemental Heal Insurance – Ms. Beatty provided a proposal for supplemental dental and vision insurance. Ms. Beatty stated that the cost is reasonable. However, 100% of the benefits would be paid by the participating employees and at least three people would need to participate. Ms. Beatty requested a consensus of employees and board members’ interest before she spent any more time on the project. More than three people expressed an interested and the Board directed Ms. Beatty to move forward.

B. Billing Periods – Monthly or Every Other Month - Ms. Beatty stated that Ms. Czeschin asked for this item to be placed on the agenda. Ms. Beatty stated that, in her opinion, the expenses associated with billing every month outweigh any benefit. Ms. Beatty stated that some people do ask why we don’t bill every month and Ms. Beatty responds that it is a cost saving step, reducing labor, supplies and processing fees. Ms. Beatty stated that a majority of customers pay every month and some pay quarterly or more in advance. Mr. Shipley inquired if there was a complaint bringing this item to the agenda. Ms. Beatty stated she was not sure. It was the consensus of the Board to leave the billing period as it is, every other month.

C. Washing Machine Fees – Community Washing Machines – Mr. Shipley stated that there is a difference between a community washing machine that is for their tenants only and a commercial laundromat and in his opinion it is a non-charge. The laundry facilities at the RV park were mentioned and is coin operated and is a commercial laundromat. Mr. Preston stated that Ms. Czeschin’s laundry facility to her tenants is a commercial use. Ms. Connolly stated that she understands Ms. Czeschin’s position; however, to remain fair the charge should apply. Ms. Connolly feels this discussion should continue when Ms. Czeschin is present. Mr. Shipley stated that the particular ordinance is for laundromats not tenants. Mr. Hafner stated that Ms. Czeschin is already receiving a discount due to the size of the units. Mr. Preston stated the cost to the tenants is \$1.00 per month. A question was asked what impact for a community used washer on the plant is. Mr. Hafner stated that one of the requirements for testing is the amount of soap in the system. Mr. Shipley stated that the load isn’t a

consideration because it could be one household doing multiple loads or 10 users doing 1 load. The bottom line is if the person is making money off of the system. Mr. Shipley asked the other board members to think about it and consider possibly changing the ordinance.

8. OLD BUSINESS

- A. Replacement Vehicle-** Long Valley Fire Protection District will sell their old vehicle to the District for \$1. Mr. Czeschin stated he will try to make that work for the jetter and continue to evaluate the use of the vehicle.
- B. Plant Staffing-** Ms. Beatty has placed the ad.
- C. Vactor Truck** – The vactor truck is registered, pink slip received and is registered with carb.

9. SECRETARY /ADMINISTRATIVE UPDATE

- A. General Update** – Ms. Beatty stated she has been very busy for the month.
- B. ADU UPDATE** – Ms. Beatty stated staff has been working to get the smaller ADUs measured. Ms. Beatty and Mr. Czeschin will be walking through Crowley Lake RV to audit the spaces sometime this week as time permits.
- C. Delinquent Accounts Update** – Ms. Beatty stated that there are more people catching up on their past due bills; however, the frequent delinquent payers continue to not pay and surprisingly some work for the school district.

10. OPERATIONS SEWER FACILITIES/JUNIPER DRIVE GENERAL UPDATE

- A. General Report on Status of Facilities and Operational Stability**

There were quite a few USA's last month. Mr. Hafner noted that the licensing form for the plant license is quite extensive and it taking up a lot of staff time.

 - 1. Plant Automation Update-** Staff has been working on the RAS meter to determine how many gallons per minute is the system return rate.
 - 2. Clarifiers-** Clarifier #2 is running well. Clarifier #1 will be rehabbed this spring as weather permits. Once #1 is running, staff will take down clarifier #2 and service/inspect the equipment.
 - 2. Wells-** Samples will be taken later this month.
 - 3. Drying Beds-** Drying bed 1 and 3 are full of sludge. The February storm was wet and full of snow which has caused an increased flow to the plant.
 - 4. Easements, Manholes and Sewer Lines-** Mr. Czeschin feels the infiltration may be causing problems for the plant. Staff is working on a plan to resolve the issue.

Mr. Shipley stated that he met with the county regarding equipment blocking man wholes. The county agreed to move the equipment back a bit allowing access to the man whole.

5. Testing and Flows- No Update

6. Juniper Drive Maintenance- There is a new pothole developing near the one that appeared last year. Mr. Czeschin will be working on the issue as weather permits.

7. Miscellaneous Projects

a. Lift Station Water – The Water District has been notified that the Board wishes to disconnect services. Dave Richman wants to look at the lateral once he returns. A communication sent from the water district states that it is the District’s responsibility to block the lateral, but Mr. Czeschin and Mr. Hafner believe it is not the Districts responsibility.

b. Old Carwash Drain – 4052 Crowley Lake Drive
Mr. Czeschin stated that the owner should be sent a letter.

11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS – None

12. BOARD MEMBER COMMENTS/REPORTS – None

13. ANNOUNCEMENTS

A. Regular Board Meeting April 21 ,2026 at 5 p.m. at the Crowley Lake Community Center, 58 Pearson Road, Crowley Lake, California

14. CLOSED SESSION

A. Personnel Matters- Wastewater Operator II, Board Secretary, Chief Plant Operator, Administrative Assistant (Government Code §54957)

Motion: To Adjourn March 17, 2026 meeting Open Session into Closed Session at 6:18 p.m.

Moved by Ms. Connolly, Second by Mr. Devin Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Absent | Aye | Aye | Aye |

Motion: To Adjourn the March 17, 2026, Closed Session into Open Session at 7:14 p.m.

Moved by Ms. Connolly, Second by Mr. Devin Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Absent | Aye | Aye | Aye |

There were no decisions made during closed session.

15. ADJOURNMENT

Motion: To Adjourn the March 17, 2026 Regular Board Meeting at 7:14 p.m.

Moved by Ms. Connolly, Second by Mr. Preston

| | | | | |
|--------------|--------------|-----------|-------------|-------------|
| Ms. Connolly | Ms. Czeschin | Mr. Fiore | Mr. Preston | Mr. Shipley |
| Aye | Absent | Aye | Aye | Aye |

The meeting was adjourned at 7:14 p.m.