

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING
TUESDAY, JUNE 16, 2026
5:00 P.M.**

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

**Zoom: <https://us02web.zoom.us/j/86865166672>
*Additional Information on last page***

AGENDA

All items on this agenda are subject to discussion, action n 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

A. Delinquent Accounts Report Fiscal Year 2025-2026

Public Hearing and Comment – Adoption of Resolution 2026-02

B. Standby Fee Accounts Report Fiscal Year 2025-2026

Public Hearing and Comment – Adoption of Resolution 2026-03

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

3. District Fund Transfers

4. Southern California Edison Report

5. Equipment Use Hours Report

C. APPROVAL OF MINUTES

1. Minutes of the Regular Board Meeting of April 21, 2026

2. Minutes of the Special Board Meeting of May 7, 2026

3. Minutes of the Regular Board Meeting of May 19, 2026

4. Minutes of the Special Board Meeting of June 1, 2026

7. NEW BUSINESS

- A. Fiscal Year 2026-2027 Sewer Rate Increase
- B. Fiscal Year 2026-2027 Budget – Hilton Creek CSD
- C. Fiscal Year 2026-2027 Budget – Juniper Drive Road Maintenance
- D. Fiscal Year Contracts
 - 1. Jason Hatter
 - 2. Keith Hafner
 - 3. Billy's Snow Removal
- E. Resolution 2026-04 Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order.

8. OLD BUSINESS

- A. Sewer Use Fees - RV vs. Mini Home & or Park Model
- B. Public Showers and Toilets – RV Parks
- C. Wastewater Plant Operator
- D. District Property

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: July 21, 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.

You are invited to a Zoom webinar!

When: Jun 19, 2026 05:00 PM Pacific Time (US and Canada)

Topic: HILTON CREEK CSD REGULAR MEETING

You are invited to a Zoom webinar!

When: Jun 16, 2026 05:00 PM Pacific Time (US and Canada)

Topic: HILTON CREEK CSD REGULAR MEETING

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/86865166672>

Phone one-tap:

+16694449171,,86865166672# US

+16699006833,,86865166672# US (San Jose)

Join via audio:

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 719 359 4580 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

+1 689 278 1000 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

Webinar ID: 868 6516 6672

International numbers available: <https://us02web.zoom.us/j/86865166672>

RESOLUTION 2026-02
HILTON CREEK COMMUNITY SERVICES DISTRICT

NOTICE, a Public Hearing was held on Tuesday, June 16, 2026 at 5:00 p.m. at the Crowley Lake Community Center, 58 Pearson Road, Crowley Lake, California, on the Delinquent Accounts Report as of June 16, 2026 for Sewer Use Fees and Juniper Drive Road Maintenance Fees. A copy of said report is included in this Notice as Exhibit "A".

BE IT RESOLVED, at said Public Hearing, the Board of Directors heard all objections and protests to said written report. The Board of Directors revised said report, and the delinquent charges, together with penalties, legal fees, publish fees and other associated fees and interest thereon, as stated in the attached adopted report, shall constitute a lien against the respective parcels of real property described in the adopted report, and shall be included by the County Tax Collector bills for taxes levied against the respective parcels of real property and be collected in the same manner, at the same time, and by the same person as taxes for the Hilton Creek Community Services District.

The Secretary of the Board of Directors is directed to convey this Resolution and the attached report to the County Tax Collector.

Adopted this 16th day of June, 2026

HILTON CREEK COMMUNITY SERVICES DISTRICT

By: _____
Steven Shipley, President of the Board

Attest:

By: _____
Lorinda Beatty, Secretary

| | | | | |
|------------------|------------------------------|-----------------------------|----------------------------------|---------------------------------|
| Isabel Connolly | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Windsor Czeschin | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Mark Fiore | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Devin Preston | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Steve Shipley | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |

EXHIBIT A

| ASSESSMENT No. | ACCT | CUSTOMERS NAME | AMOUNT |
|-----------------|-----------------|---|---------|
| 060-160-015-000 | J6016015-001 | LORENZO TOVAR | 698.03 |
| 060-140-007-000 | 6014007 | KIRK & TATIANA LONSDALE | 1692.58 |
| 060-190-006-000 | 6019006 | MICHELLE & RAYMOND MCMILLIAN | 2042.29 |
| 060-330-009-000 | 6033009 | RON & JILL OROZCO | 1835.63 |
| 060-230-031-000 | 6023031 | JESSIE YZAGUIRRE | 1774.95 |
| 060-320-001-000 | 6032001-001 | JEFFREY SCOTT RONCI | 1331.89 |
| 060-250-028-000 | 6025028 | JENNIFER LANNERS & SHANE GALBRAITH | 1086.69 |
| 060-230-005-000 | 6023005 | ELROY PAYNE | 1243.99 |
| 060-230-030-000 | 6023030-001 | CHRISTOPHER WALLACE | 942.98 |
| 060-150-009-000 | 6015009 | ATHENA SAUSER / GORDON & MAUREEN COLDWELL | 918.17 |
| 910-001-335-000 | T-910001335-111 | MARIBEL ALEJANDRE & MIGUEL VARGAS | 855.93 |
| 910-001-346-000 | T-910001335-125 | ALVARO CASTELLANOS | 1531.15 |
| 910-001-351-000 | T-910001351130 | JONATHAN LOPEZ | 1389.00 |

RESOLUTION 2026-03

**RESOLUTION OF THE BORD OF DIRECTORS OF THE
HILTON CREEK COMMUNITY SERVICES DISTRICT
ADOPTING THE ANNUAL SEWER STANBY CHARGE AND DIRECTING THE SECRETARY OF
THE DISTRICT TO FILE SAID REPORT WITH THE MONO COUNTY AUDITOR AND REQUEST
THE AUDITOR PLACE THE FISCAL YEAR 2025-2026 SEWER STANDBY FEE
ON THE TAX ROLL**

WHEREAS, on March 19, 1981, the District imposed a Sewer Availability Fee (Standby Fee) pursuant to California Health and Safety Code Section 5471; and

WHEREAS, a public hearing was duly held according to law on December 16, 2025, and at the hearing any and all protests were considered by the Board of Directors.

WHEREAS, a protest majority was not received, as described in Proposition 218; and

WHEREAS, the Sewer Standby Charge was imposed on certain vacant properties within the District at a rate of:

**Standby Fees
Calculation
December 16, 2025**

Standby Fees

| Land Use | Acres | Use Factor | Total Units | Per Benefit Unit Fee | Annual Standby Fee |
|----------|-------|------------|-------------|----------------------|--------------------|
| SFR | 1.0 x | 2.5 = | 2.5 x | \$26.48 = | \$66.20 |
| MFR | 5.0 x | 4.0 = | 20.0 x | \$26.48 = | \$529.60 |
| COM | 1.0 x | 3.0 = | 3.0 x | \$26.48 = | \$79.44 |

WHEREAS, a report (“Exhibit A”), a copy of which is available in the District office, has been filed by the Hilton Creek Community Services District Board of Directors describing each parcel of real property subject to the Sewer Standby Fee and the amount of the Sewer Standby Fee to be imposed thereon for Fiscal year 2025-2026; and

WHEREAS, the Secretary of the District has caused notice of the filing of the Exhibit A proposing to have such charges for the forthcoming fiscal year collected on the tax roll and the time and date of hearing to consider Exhibit A to be published in a newspaper in accordance with the California Health and Safety Code Section 5473.1; and

WHEREAS, the Board of Directors has heard and considered all objections and protests to Exhibit A and has determined and hereby finds that protests have not been made by the owners of a majority of the separate parcels or property described in Exhibit A; and

WHEREAS, the District has determined to adopt Exhibit A and collect the Sewer Standby Fee, any delinquent Sewer Standby Fees and any penalties on the tax roll, which sewer standby fees shall constitute a lien against the parcel or parcels of land described in Exhibit A, all in accordance with the California Health and Safety section 5473; et. seq.;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HILTON CREEK COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Board of Directors hereby finds and determines that the Recitals are true and correct and are incorporated herein.

Section 2. The Board of Directors hereby adopts Exhibit A. On or before the 1st day of July 2026 the Secretary is hereby directed to file a copy of Exhibit A with the Mono County Auditor, together with a statement endorsed thereon over his/her signature that Exhibit A has been adopted by the Board of Directors and shall request that the Sewer Standby Fee be collected on the tax bills for the taxable parcels in the District identified in the Exhibit A. Such Sewer Standby Fees shall be collected at the same time and in the same manner and by the same person as, together with and not separately from the general taxes for the District and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties which shall be levied on and collected from the owners of said parcels as permitted by the Health and Safety Code section 5473.7.

PASSED AND ADOPTED BY the Board of Directors of the Hilton Creek Community Services District, Crowley Lake, California, after a public hearing held at a regular meeting on June 16th, 2026, by the following vote:

| | | | | |
|------------------|------------------------------|-----------------------------|----------------------------------|---------------------------------|
| Isabel Connolly | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Windsor Czeschin | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Mark Fiore | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Devin Preston | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Steve Shipley | <input type="checkbox"/> Aye | <input type="checkbox"/> No | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Steve Shipley, Chair of the Board of Directors

ATTEST:

Lorinda Beatty, Secretary of the Board of Directors

EXHIBIT A**JUNE 30, 2026**

| APN | UNIT | AMOUNT | APN | UNIT | AMOUNT |
|-----------------|-------------|---------------|-----------------|-------------|---------------|
| 060-120-004-000 | VACANT | 66.20 | 060-280-002-000 | VACANT | 66.20 |
| 060-120-010-000 | VACANT | 119.16 | 060-280-005-000 | VACANT | 66.20 |
| 060-120-011-000 | VACANT | 120.48 | 060-280-006-000 | VACANT | 66.20 |
| 060-120-012-000 | VACANT | 113.20 | 060-300-005-000 | VACANT | 66.20 |
| 060-120-015-000 | VACANT | 332.32 | 060-300-011-000 | VACANT | 66.20 |
| 060-120-017-000 | VACANT | 110.55 | 060-300-012-000 | VACANT | 66.20 |
| 060-120-020-000 | VACANT | 66.20 | 060-300-015-000 | VACANT | 66.20 |
| 060-130-003-000 | VACANT | 66.20 | 060-310-004-000 | VACANT | 66.20 |
| 060-130-013-000 | VACANT | 83.41 | 060-310-011-000 | VACANT | 66.20 |
| 060-130-014-000 | VACANT | 115.19 | 060-310-013-000 | VACANT | 66.20 |
| 060-130-015-000 | VACANT | 66.20 | 060-320-007-000 | VACANT | 66.20 |
| 060-130-016-000 | VACANT | 66.20 | 060-330-014-000 | VACANT | 66.20 |
| 060-130-018-000 | VACANT | 103.93 | 060-330-021-000 | VACANT | 66.20 |
| 060-140-004-000 | VACANT | 100.62 | 060-340-012-000 | VACANT | 66.20 |
| 060-150-005-000 | VACANT | 66.20 | 060-340-030-000 | VACANT | 66.20 |
| 060-150-007-000 | VACANT | 66.20 | 060-340-034-000 | VACANT | 66.20 |
| 060-150-008-000 | VACANT | 66.20 | 060-340-035-000 | VACANT | 66.20 |
| 060-150-014-000 | VACANT | 66.20 | 060-340-036-000 | VACANT | 66.20 |
| 060-150-021-000 | VACANT | 66.20 | 060-340-037-000 | VACANT | 66.20 |
| 060-150-022-000 | VACANT | 66.20 | 060-360-002-000 | VACANT | 66.20 |
| 060-150-024-000 | VACANT | 66.20 | 060-360-004-000 | VACANT | 66.20 |
| 060-160-015-000 | VACANT | 66.20 | 060-360-005-000 | VACANT | 66.20 |
| 060-170-001-000 | VACANT | 66.20 | 060-360-006-000 | VACANT | 66.20 |
| 060-170-005-000 | VACANT | 66.20 | 060-360-007-000 | VACANT | 66.20 |
| 060-170-012-000 | VACANT | 68.85 | 060-360-008-000 | VACANT | 66.20 |
| 060-170-024-000 | VACANT | 68.19 | 060-360-009-000 | VACANT | 66.20 |
| 060-170-025-000 | VACANT | 66.20 | 060-360-010-000 | VACANT | 66.20 |
| 060-170-028-000 | VACANT | 66.20 | 060-360-011-000 | VACANT | 66.20 |
| 060-180-001-000 | VACANT | 72.16 | 060-360-013-000 | VACANT | 66.20 |
| 060-180-005-000 | VACANT | 104.07 | 060-360-014-000 | VACANT | 66.20 |
| 060-180-013-000 | VACANT | 0.00 | 060-360-015-000 | VACANT | 66.20 |
| 060-180-022-000 | VACANT | 66.20 | 060-360-016-000 | VACANT | 66.20 |
| 060-200-006-000 | VACANT | 122.47 | 060-360-017-000 | VACANT | 66.20 |
| 060-200-016-000 | VACANT | 66.20 | 060-360-018-000 | VACANT | 66.20 |
| 060-210-008-000 | VACANT | 86.71 | 060-360-021-000 | VACANT | 66.20 |
| 060-210-025-000 | VACANT | 72.82 | 060-360-022-000 | VACANT | 66.20 |
| 060-210-026-000 | VACANT | 66.20 | 060-360-023-000 | VACANT | 66.20 |
| 060-210-027-000 | VACANT | 98.51 | 060-360-024-000 | VACANT | 66.20 |
| 060-210-031-000 | VACANT | 710.99 | 060-360-025-000 | VACANT | 66.20 |
| 060-210-043-000 | VACANT | 66.20 | 060-360-026-000 | VACANT | 66.20 |
| 060-210-045-000 | VACANT | 66.20 | 060-360-027-000 | VACANT | 66.20 |
| 060-210-052-000 | VACANT | 66.20 | 060-360-028-000 | VACANT | 66.20 |
| 060-210-057-000 | VACANT | 139.68 | 060-360-029-000 | VACANT | 66.20 |
| 060-210-058-000 | VACANT | 131.74 | 060-360-030-000 | VACANT | 66.20 |
| 060-210-066-000 | VACANT | 66.20 | 060-360-031-000 | VACANT | 66.20 |
| 060-220-008-000 | VACANT | 3,933.60 | 060-360-032-000 | VACANT | 66.20 |
| 060-230-004-000 | VACANT | 66.20 | 060-370-001-000 | VACANT | 102.61 |
| 060-230-033-000 | VACANT | 66.20 | 060-370-002-000 | VACANT | 193.97 |
| 060-240-001-000 | VACANT | 129.75 | 060-370-003-000 | VACANT | 429.64 |
| 060-250-012-000 | VACANT | 158.88 | | | |

Resolution No. _____

**Resolution Ordering Election,
Requesting County Elections to Conduct the Election,
Requesting Consolidation of the Election, and
Specifications of the Election Order**

Name of Special District / City - **Exactly As It Will Appear On the Ballot**

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election and the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10402.5, any state, county, municipal, district, and school district election held on a statewide election date pursuant to Section 1002 shall be consolidated with the statewide election pursuant to this part except that, in counties of the first class, the board of supervisors may deny any request for consolidation if it finds that the ballot style, voting equipment, or computer capacity is such that additional elections or materials cannot be handled. The procedural requirements prescribed for that type of election shall be construed as if this section were specifically set forth in the provisions relating to that election; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot, and acknowledging that the consolidated election will be held and conducted in the manner prescribed in Section 10418. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

WHEREAS, various district, county, political subdivision, and statewide elections have been or may be called to be held on November 3, 2026; and

NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT the Governing Board/Board of Trustees of the _____ District hereby orders an election to be called and consolidated with any and all elections also called to be held on November 3, 2026 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of said District/City and requests the Board of Supervisors of the County of Mono order such consolidation under Elections Code Section 10400; and

BE IT FURTHER RESOLVED AND ORDERED that said Board hereby requests the Board of Supervisors to permit the Mono County Elections Department to provide any and all services necessary for conducting the election; and

[Check any of the following that apply]

BE IT FURTHER RESOLVED AND ORDERED that the Mono County Elections Department conduct the election for the following offices on the November 3, 2026 ballot:

| <u># of Seats</u> | <u>Office Title</u> | <u>Term</u> | <u>District/Division (if app)</u> |
|-------------------|---------------------|-------------|-----------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

No election will be held if there are an insufficient number of nominees.

The qualifications of a nominee of an elective officer of the Special District/City are as follows: (insert qualifications, i.e. a registered voter in the district, trustee area, etc.)

The candidate is responsible for paying the cost of publishing the Candidate's Statement of Qualifications in the Voter's Information Guide at the time of filing his/her statement.

CHECK ONE: YES

NO The District/City will pay the cost of publishing the Candidate's Statement of Qualifications.

A current map showing the boundaries of the district and the boundaries of the divisions of the district, if any, with a statement indicating in which divisions a director is to be elected and whether any officer is to be elected at large is attached.

CHECK ONE: YES

NO No changes, map on file.

BE IT FURTHER RESOLVED AND ORDERED that the Mono County Elections Department shall conduct the election for the following MEASURE(S) to be voted on at the November 3, 2026 election:

PASSED AND ADOPTED this _____ day of _____, 2026, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Chairperson of Board

Attested: _____
Secretary

HILTON CREEK COMMUNITY SERVICES DISTRICT

CHECKS WRITTEN - ALL FUNDS

06/12/26

Accrual Basis

May 20 through June 16, 2026

| Type | Date | Num | Name | Memo | Amount |
|----------------------------|------------|--------|----------------------------|---------------------------------------|-------------------|
| May 20 - Jun 16, 26 | | | | | |
| Bill Pmt -... | 05/20/2026 | | INFOSEND, INC | CUSTOMER BILLING MARCH & ... | -508.37 |
| Bill Pmt -... | 05/20/2026 | 8779 | MOUNTAIN MEADOWS M... | APN 060-290-006-000 Refund Ava... | -20.00 |
| Bill Pmt -... | 05/20/2026 | 8780 | USA BLUE BOOK | INV 01049300 | -859.53 |
| Bill Pmt -... | 05/20/2026 | | Bank of America | FEE - REMOTE DEPOSIT | -15.00 |
| Bill Pmt -... | 05/21/2026 | | Intuit | RETURNED E PAYMENT FEE 10.... | -10.00 |
| Bill Pmt -... | 05/25/2026 | | UMPQUA BANK | 2026 APRIL | -3,941.82 |
| Bill Pmt -... | 05/26/2026 | | AT&T | May 2026 New Acct Changeover | -338.96 |
| Liability ... | 05/28/2026 | | QuickBooks Payroll Service | Created by Payroll Service on 05/2... | -8,936.92 |
| Liability ... | 05/28/2026 | | QuickBooks Payroll Service | Created by Payroll Service on 05/2... | -8,673.01 |
| Paycheck | 05/29/2026 | DD1567 | BEATTY, LORINDA A | Direct Deposit | 0.00 |
| Paycheck | 05/29/2026 | DD1568 | CONNOLLY, ISABEL S | Direct Deposit | 0.00 |
| Paycheck | 05/29/2026 | DD1569 | CZESCHIN, WINDSOR | Direct Deposit | 0.00 |
| Paycheck | 05/29/2026 | 8782 | FIORE, MARK | | -349.02 |
| Paycheck | 05/29/2026 | DD1570 | HAFNER, KEITH | Direct Deposit | 0.00 |
| Paycheck | 05/29/2026 | 8783 | SHIPLEY, STEVE H | | -349.02 |
| Paycheck | 05/29/2026 | DD1571 | PRESTON, DEVIN M | Direct Deposit | 0.00 |
| Paycheck | 05/29/2026 | DD1572 | CZESCHIN, WILLIAM | Direct Deposit | 0.00 |
| Paycheck | 06/01/2026 | 8781 | Hatter, Jason T | | -877.50 |
| Liability ... | 06/08/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 226596... | -65.45 |
| Liability ... | 06/08/2026 | E-pay | EFTPS | 94-2834850 QB Tracking # 226680... | -3,422.40 |
| Liability ... | 06/08/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 QB Tracking # 226728... | -1,254.98 |
| Bill Pmt -... | 06/10/2026 | | Bank of America | FEE - REMOTE DEPOSIT | -15.00 |
| Bill Pmt -... | 06/11/2026 | | MAMMOTH BUSINESS ES... | INVOICE 12362 | -273.63 |
| Liability ... | 06/11/2026 | | PERS Retirement | 3320645013 | -460.45 |
| Liability ... | 06/11/2026 | | PERS 457 Contributions | 3320645013 | -183.33 |
| Bill Pmt -... | 06/11/2026 | | FRONTIER COMMUNICAT... | Pump Station Alarm System MAY ... | -81.14 |
| Bill Pmt -... | 06/11/2026 | | PERS Health Insurance | 2026 JUNE | -3,240.61 |
| Bill Pmt -... | 06/11/2026 | | PERS Retirement | MAY EMPLOYER CONTRIBUTION | -675.88 |
| Bill Pmt -... | 06/11/2026 | 8784 | NORTH BAY PENSIONS, ... | AUDIT PENSION LIABILITY FY 2... | -1,000.00 |
| Bill Pmt -... | 06/15/2026 | | SCE Pump Station | 05/05/2026 TO 06/03/2026 | -684.34 |
| Bill Pmt -... | 06/15/2026 | | SCE Plant | 05/05/2026 TO 06/03/2026 | -2,172.04 |
| Bill Pmt -... | 06/16/2026 | 8785 | DEVIN PRESTON | MEDICAL REIMBURSEMENT | -229.00 |
| May 20 - Jun 16, 26 | | | | | -38,637.40 |

**WORKING ACCOUNT BALANCES
PER ALLOCATION**

| | 7/1/2023 | 6/30/2024 | 6/30/2025 | 5/31/2026 | Fiscal YTD Change |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Operations | | | | | |
| Checking | 50,171.63 | 18,642.36 | 43,044.44 | 123,334.14 | 80,289.70 |
| *Inv - Operations Reserves | | 25,000.00 | 50,000.00 | 71,329.43 | 21,329.43 |
| *Inv- Emergency Reserves | | 42,546.40 | 137,546.40 | 192,546.40 | 55,000.00 |
| *Inv - PERS UAL | | 25,000.00 | 25,000.00 | 30,688.00 | 5,688.00 |
| *Inv - Personnel Leave Liabilities | | 25,000.00 | 25,000.00 | 25,000.00 | - |
| *Inv- Annual Insurance Holdings | | | | 20,000.00 | 20,000.00 |
| JD Owes SF / (SF Owes JD) | | | (6,916.21) | 516.34 | 7,432.55 |
| Total Operations Funds | 50,171.63 | 136,188.76 | 273,674.63 | 463,414.31 | 189,739.68 |
| <i>*Investment Pool</i> | | | | | |
| Capital | | | | | |
| Savings | 152,054.71 | 52,898.82 | 55,574.42 | 100,057.14 | 44,482.72 |
| *Inv - Capital Reserves | | 42,546.40 | 67,546.40 | 167,546.40 | 100,000.00 |
| *Inv- Generator Reserves | | 42,546.40 | 75,000.00 | 150,000.00 | 75,000.00 |
| *Inv - Clarifier Replacement Holdings | | | - | - | - |
| Inv. - Vehicle Replacement Holdings | | | - | - | - |
| Total Capital Funds | 152,054.71 | 137,991.62 | 198,120.82 | 417,603.54 | 219,482.72 |
| <i>*Investment Pool</i> | | | | | |
| Juniper Operations | | | | | |
| Juniper Drive Checking | 107,248.24 | 140,925.97 | 118,767.88 | 94,194.17 | (46,731.80) |
| Juniper Wash | 1,514.88 | - | (0.00) | (516.34) | (516.34) |
| Juniper Investment Funds | 321,331.30 | 329,228.50 | 389,021.86 | 456,016.33 | 126,787.83 |
| Total Juniper Drive | 430,094.42 | 470,154.47 | 507,789.74 | 549,694.16 | 15,304.07 |

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

May 31, 2026

| Account | Previous | | | | 5/31/2026 |
|------------------------------------|---------------------|------------------|--------------------|-------------|---------------------|
| | Balance | Credits | Debits | Adjustments | Balance |
| **Bank of America * | 88,083.62 | 82,857.79 | (47,607.27) | - | 123,334.14 |
| Sewer Fund Use Fees & Expenses | | 80,285.74 | (45,362.25) | | |
| Cancelled / Return/ Fin. Chg Other | | - | | | |
| County Inv. Pool Transfer | | | - | | |
| LAIF Transfers | | | | | |
| Capital Projects | | - | - | | |
| Connection Fees | | - | - | | |
| Delinquent Accounts - Collection | | - | | | |
| Availability Fees | | - | | | |
| Juniper Deposits/Expenses | | 2,572.05 | (2,245.02) | | |
| Juniper Drive Transfers | | - | - | | |
| Admin / Late Fees | | - | | | |
| PETTY CASH | 1.53 | | | | 1.53 |
| Capital Reserve | 100,053.74 | 3.40 | - | - | 100,057.14 |
| Connection & Availability Fees | | | | | |
| Transfers | | | | | |
| Interest | | 3.40 | | | |
| LAIF | 5,736.97 | - | - | - | 5,736.97 |
| Checking Transfers | | | | | No Change |
| Interest | | | | | |
| Other | | | | | |
| Other | | | | | |
| County Investment Pool | 896,213.93 | 7,486.10 | - | - | 903,700.03 |
| Checking Transfers | | | - | | |
| LAIF Transfers | | | | | |
| Interest | | 7,486.10 | | | 12/31/2025 |
| Unsec. Property Tax | | | | | |
| Secure Property Tax | | | | | |
| Other | | | | | |
| Unitary Property Tax | | | | | |
| Delinquent /Avial Fee Collection | | | | | |
| Total** | 1,090,088.26 | 90,347.29 | (47,607.27) | - | 1,132,829.81 |

** Balance Owed to Sewer Fund 516.34
tal Balance with Clearing Account Amounts 1,133,346.15

| COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL | | | | | |
|--|------------|---|---|---|------------|
| HOLDINGS | 657,110.23 | - | - | - | 657,110.23 |
| Emergency Reserves Holdings | 192,546.40 | | | | 192,546.40 |
| Capital Reserves Holdings | 167,546.40 | | | | 167,546.40 |
| 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

0
May 31, 2026

| | Previous | Credits | Debits | Adjustments | 5/31/2026 Balance |
|-------------------------------|-------------------|------------------|----------------|-------------|----------------------|
| Bank of America | 86,225.66 | 8,042.02 | (73.51) | - | 94,194.17 |
| Juniper Drive Fees Collected | | 8,042.02 | | | |
| Juniper Drive Expenses | | | (73.51) | | |
| LAIF | 5,360.45 | - | - | - | 5,360.45 |
| Interest | | | | | No Change |
| Other | | | | | |
| County Investment Pool | 446,212.09 | 4,443.79 | - | - | 450,655.88 |
| Checking Transfers | | | | | |
| Interest | | 4,443.79 | | | 12/31/2025 |
| Other | | | | | |
| Total** | 537,798.20 | 12,485.81 | (73.51) | - | 550,210.50 |

** Balance Owed to Sewer Fund (516.34)
Total Balance with Clearing Account Amounts 549,694.16

| Juniper Drive Wash | | | | | |
|---------------------------|--------------|-----------|------------|-----------|------------|
| Fwd | JD Fees Coll | JD Checks | *Adjust | Pmt to SF | JD Owes SF |
| | (843.37) | 2,572.05 | (2,245.02) | | (516.34) |

Funds collected / paid in Sewer Fund

***CORRECTED TRANSACTION**

HILTON CREEK COMMUNITY SERVICES DISTRICT

06/10/26

Balance Sheet

Accrual Basis

As of May 31, 2026

| | May 31, 26 |
|--|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · 1 Bank of America-Checking | 118,964.16 |
| 10001 · PETTY CASH | 1.53 |
| 12000 · 3 B of America-Capital Reserve | 100,057.14 |
| 13000 · 4 Mono Co Treasury Inv. Pool | 903,700.03 |
| 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 | 1,128,459.83 |
| Accounts Receivable | |
| 10100 · Accounts receivable | |
| 10101 · SEWER USE FEES | |
| 10105 · Finance Charge | 2,344.94 |
| 10109 · LIEN FEE | -100.00 |
| 10101 · SEWER USE FEES - Other | 66,898.20 |
| Total 10101 · SEWER USE FEES | 69,143.14 |
| 10102 · AVAILABILITY FEES | 955.00 |
| 10107 · Non Customer | -211.60 |
| 10108 · ADMIN FEE - DELINQUENT ACCOU... | -46.30 |
| 10100 · Accounts receivable - Other | -560.85 |
| Total 10100 · Accounts receivable | 69,279.39 |
| 10103 · SEWER CONNECTION FEE | -110.62 |
| Total Accounts Receivable | 69,168.77 |
| 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 | 1,243,039.46 |
| 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 | -2,975,415.35 |
| 16000 · Transfer | 12,980.15 |
| Total Other Assets | -2,962,435.20 |
| TOTAL ASSETS | 1,555,230.38 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

06/10/26

Balance Sheet

Accrual Basis

As of May 31, 2026

| | May 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 | -8,404.75 |
| 10403 B · Availability Fees County TXF | -8,445.14 |
| 17000 · Juniper Dr SZB Clearing Acct | -516.34 |
| 2100 · Payroll Liabilities | |
| 2101 · 457 Employee Cont | 183.33 |
| 2103 · B Retirement - EE Cont | 460.34 |
| 2100 · Payroll Liabilities - Other | -456.84 |
| Total 2100 · Payroll Liabilities | 186.83 |
| 2110 · Direct Deposit Liabilities | -1,897.68 |
| Total Other Current Liabilities | -14,689.86 |
| Total Current Liabilities | -14,911.49 |
| 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 | 8,137.65 |
| Total Long Term Liabilities | 268,557.65 |
| Total Liabilities | 253,646.16 |
| Equity | |
| 1110 · Retained Earnings | 1,136,469.52 |
| 1112 · Capital Improvement Reserve | 114,931.71 |
| Net Income | 50,182.99 |
| Total Equity | 1,301,584.22 |
| TOTAL LIABILITIES & EQUITY | 1,555,230.38 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

May 2026

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|-----------------|------------|---------|--------------------|-----------------|------------------|-------|------------------|-----------|----------|
| Paycheck | 05/01/2026 | 8772 | Hatter, Jason T | | 10000 · 1 Ban... | 162 | -SPLIT- | | 877.50 |
| Liability Check | 05/01/2026 | | QuickBooks Payr... | Created by ... | 10000 · 1 Ban... | | 2110 · Direct... | | 6,080.38 |
| Deposit | 05/01/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 100.95 | |
| Deposit | 05/01/2026 | | JUNIPER DRIVE | Deposit | 10000 · 1 Ban... | | 10403 A · De... | 984.61 | |
| Liability Check | 05/01/2026 | | PERS 457 Contri... | 3320645013 | 10000 · 1 Ban... | | 2101 · 457 E... | | 183.33 |
| Bill Pmt -Check | 05/01/2026 | | PERS Retirement | APR EMPL... | 10000 · 1 Ban... | | 20000 · *Acc... | | 675.88 |
| Liability Check | 05/01/2026 | | PERS Retirement | 3320645013 | 10000 · 1 Ban... | | 2103 · B Reti... | | 460.45 |
| Deposit | 05/02/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 90.00 | |
| Deposit | 05/04/2026 | | | Funds Tran... | 10000 · 1 Ban... | | -SPLIT- | 216.52 | |
| Deposit | 05/04/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 222.09 | |
| Bill Pmt -Check | 05/05/2026 | | MAMMOTH DISP... | 2026 APR | 10000 · 1 Ban... | | 20000 · *Acc... | | 239.08 |
| Liability Check | 05/06/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 ... | 10000 · 1 Ban... | | -SPLIT- | | 80.78 |
| Liability Check | 05/06/2026 | E-pay | EFTPS | 94-2834850... | 10000 · 1 Ban... | | -SPLIT- | | 5,639.24 |
| Liability Check | 05/06/2026 | E-pay | Emp. Dev. Dept. | 499-0247-1 ... | 10000 · 1 Ban... | | -SPLIT- | | 1,609.20 |
| Bill Pmt -Check | 05/06/2026 | | MAMMOTH BUSI... | INVOICE 1... | 10000 · 1 Ban... | | 20000 · *Acc... | | 120.90 |
| Bill Pmt -Check | 05/06/2026 | | PERS Health Ins... | MAY 2026 | 10000 · 1 Ban... | | 20000 · *Acc... | | 3,240.61 |
| Deposit | 05/07/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 186.20 | |
| Deposit | 05/10/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 9,805.96 | |
| Bill Pmt -Check | 05/13/2026 | | MCWD | PAID ONLI... | 10000 · 1 Ban... | | 20000 · *Acc... | | 78.00 |
| Bill Pmt -Check | 05/13/2026 | | FRONTIER COM... | Pump Statio... | 10000 · 1 Ban... | | 20000 · *Acc... | | 54.93 |
| Deposit | 05/13/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 222.00 | |
| Bill Pmt -Check | 05/14/2026 | | SCE Plant | 04/06/2026 ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 1,949.30 |
| Bill Pmt -Check | 05/14/2026 | | SCE Pump Station | 04/06/2026 ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 959.71 |
| Bill Pmt -Check | 05/14/2026 | 8777 | THE SHEET | Operator II ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 67.20 |
| Bill Pmt -Check | 05/14/2026 | 8778 | USA BLUE BOOK | MULTIPLE I... | 10000 · 1 Ban... | | 20000 · *Acc... | | 725.19 |
| Deposit | 05/14/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 05/15/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 38,798.40 | |
| Bill Pmt -Check | 05/15/2026 | | Intuit | ACH CUST... | 10000 · 1 Ban... | | 20000 · *Acc... | | 330.72 |
| Deposit | 05/17/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 05/18/2026 | | Intuit | ACH CUST... | 10000 · 1 Ban... | | 20000 · *Acc... | | 31.32 |
| Deposit | 05/19/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 8,443.09 | |
| Deposit | 05/19/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 203.00 | |
| Deposit | 05/19/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 05/20/2026 | | INFOSEND, INC | CUSTOMER... | 10000 · 1 Ban... | | 20000 · *Acc... | | 508.37 |
| Bill Pmt -Check | 05/20/2026 | 8779 | MOUNTAIN MEA... | APN 060-29... | 10000 · 1 Ban... | | 20000 · *Acc... | | 20.00 |
| Bill Pmt -Check | 05/20/2026 | 8780 | USA BLUE BOOK | INV 010493... | 10000 · 1 Ban... | | 20000 · *Acc... | | 859.53 |
| Deposit | 05/20/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 55.31 | |
| Bill Pmt -Check | 05/20/2026 | | Bank of America | FEE - REM... | 10000 · 1 Ban... | | 20000 · *Acc... | | 15.00 |
| Deposit | 05/21/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 364.34 | |
| Deposit | 05/21/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 423.99 | |
| General Journal | 05/21/2026 | LB 2... | ELLIOTT W | REJECTED... | 10000 · 1 Ban... | 162 | 10101 · SE... | | 201.90 |
| General Journal | 05/21/2026 | LB 2... | ELLIOTT W | REJECTED... | 10000 · 1 Ban... | | 10101 · SE... | 0.00 | |
| Bill Pmt -Check | 05/21/2026 | | Intuit | RETURNE... | 10000 · 1 Ban... | | 20000 · *Acc... | | 10.00 |
| Deposit | 05/23/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Bill Pmt -Check | 05/25/2026 | | UMPQUA BANK | 2026 APRIL | 10000 · 1 Ban... | | 20000 · *Acc... | | 3,941.82 |
| Bill Pmt -Check | 05/26/2026 | | AT&T | May 2026 ... | 10000 · 1 Ban... | | 20000 · *Acc... | | 338.96 |
| Deposit | 05/26/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 221.21 | |
| Deposit | 05/27/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 423.99 | |
| Liability Check | 05/28/2026 | | QuickBooks Payr... | Created by ... | 10000 · 1 Ban... | | 2110 · Direct... | | 8,936.92 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

May 2026

| Type | Date | Num | Name | Memo | Account | Class | Split | Debit | Credit |
|-----------------|------------|---------|--------------------|----------------|------------------|-------|------------------|-------------------------|-------------------------|
| Liability Check | 05/28/2026 | | QuickBooks Payr... | Created by ... | 10000 · 1 Ban... | | 2110 · Direct... | | 8,673.01 |
| Deposit | 05/28/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 404.08 | |
| Deposit | 05/28/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 05/28/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 10,354.21 | |
| Deposit | 05/28/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 605.70 | |
| Deposit | 05/28/2026 | | JUNIPER DRIVE | Deposit | 10000 · 1 Ban... | | -SPLIT- | 675.62 | |
| Paycheck | 05/29/2026 | DD15... | BEATTY, LORIN... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 05/29/2026 | DD15... | CONNOLLY, ISA... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 05/29/2026 | DD15... | CZESCHIN, WIN... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 05/29/2026 | 8782 | FIORE, MARK | | 10000 · 1 Ban... | 162 | -SPLIT- | | 349.02 |
| Paycheck | 05/29/2026 | DD15... | HAFNER, KEITH | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 05/29/2026 | 8783 | SHIPLEY, STEV... | | 10000 · 1 Ban... | 162 | -SPLIT- | | 349.02 |
| Paycheck | 05/29/2026 | DD15... | PRESTON, DEVI... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Paycheck | 05/29/2026 | DD15... | CZESCHIN, WIL... | Direct Deposit | 10000 · 1 Ban... | 162 | -SPLIT- | 0.00 | |
| Deposit | 05/29/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 7,239.78 | |
| Deposit | 05/29/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 72.15 | |
| Deposit | 05/29/2026 | | | Deposit | 10000 · 1 Ban... | | -SPLIT- | 635.89 | |
| Deposit | 05/29/2026 | | JUNIPER DRIVE ... | Deposit | 10000 · 1 Ban... | | -SPLIT- | 695.30 | |
| Deposit | 05/30/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 201.90 | |
| Deposit | 05/30/2026 | | | Deposit | 10000 · 1 Ban... | | 1499 · Unde... | 202.00 | |
| TOTAL | | | | | | | | <u>82,857.79</u> | <u>47,607.27</u> |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

May 2026

| Type | Date | Name | Memo | Class | Debit | Credit |
|-----------------|------------|--------------------|----------------|-------|-----------------|-----------------|
| Bill | 05/01/2026 | PERS Retirement | 10% | 164 | 67.58 | |
| General Journal | 05/01/2026 | LONSDALE | 6014007 LO... | 164 | | 984.61 |
| Deposit | 05/04/2026 | | J6014012 | 164 | | 196.84 |
| Deposit | 05/04/2026 | | J6014012 L... | 164 | | 19.68 |
| Bill | 05/06/2026 | PERS Health Ins... | 10% Health... | 164 | 291.58 | |
| Bill | 05/06/2026 | PERS Health Ins... | 10% Health ... | 164 | 32.47 | |
| Bill | 05/13/2026 | THE SHEET | invoice 123... | 164 | 6.72 | |
| Bill | 05/20/2026 | INFOSEND, INC | 10% CUST... | 164 | 50.83 | |
| General Journal | 05/21/2026 | ELLIOTT W | REJECTED... | | 0.00 | |
| General Journal | 05/21/2026 | ELLIOTT W | REJECTED... | | 0.00 | |
| General Journal | 05/21/2026 | ELLIOTT W | REJECTED... | | 0.00 | |
| Bill | 05/25/2026 | UMPQUA BANK | 10% FUEL ... | 164 | 56.14 | |
| Bill | 05/25/2026 | UMPQUA BANK | 10% OFFIC... | 164 | 113.34 | |
| Bill | 05/26/2026 | AT&T | 10% | 164 | 33.89 | |
| Deposit | 05/28/2026 | JUNIPER DRIVE | J6016005 S... | 164 | | 196.84 |
| Deposit | 05/28/2026 | JUNIPER DRIVE | J6012001 R... | 164 | | 196.84 |
| Deposit | 05/28/2026 | JUNIPER DRIVE | J6020003 F... | 164 | | 196.84 |
| Deposit | 05/28/2026 | JUNIPER DRIVE | J6020006 F... | 164 | | 85.10 |
| General Journal | 05/29/2026 | | 10% GROS... | 164 | 657.79 | |
| General Journal | 05/29/2026 | | 10% GROS... | 164 | 131.56 | |
| General Journal | 05/29/2026 | | 10% GROS... | 164 | 151.80 | |
| General Journal | 05/29/2026 | | 10% GROS... | 164 | 18.33 | |
| General Journal | 05/29/2026 | | 10% GROS... | 164 | 30.36 | |
| Deposit | 05/29/2026 | JUNIPER DRIVE ... | J6012002 L... | 164 | | 19.68 |
| Deposit | 05/29/2026 | JUNIPER DRIVE ... | J6012002 C... | 164 | | 393.68 |
| Deposit | 05/29/2026 | JUNIPER DRIVE ... | J6017004 C... | 164 | | 196.84 |
| Deposit | 05/29/2026 | JUNIPER DRIVE ... | J6017005 C... | 164 | | 85.10 |
| General Journal | 05/31/2026 | | Total 10% I... | 164 | 28.33 | |
| General Journal | 05/31/2026 | | Total 10% ... | 164 | 38.33 | |
| General Journal | 05/31/2026 | | Total 10% ... | 164 | 38.33 | |
| General Journal | 05/31/2026 | | Total 10% ... | 164 | 18.33 | |
| General Journal | 05/31/2026 | | Total 10% S... | 164 | 38.33 | |
| General Journal | 05/31/2026 | | 10% GROS... | 164 | 422.65 | |
| General Journal | 05/31/2026 | | 10% GROS... | 164 | 18.33 | |
| General Journal | 05/31/2026 | | 10% GROS... | 164 | 0.00 | |
| TOTAL | | | | | 2,245.02 | 2,572.05 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

As of May 31, 2026

06/10/26

Accrual Basis

| | <u>May 31, 26</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101 - Checking - B of A | 94,194.17 |
| 102 - LAIF | 5,360.45 |
| Mono County Treasury Inv. Pool | 450,655.88 |
| Total Checking/Savings | <u>550,210.50</u> |
| Accounts Receivable | |
| 120 - ACCOUNTS RECEIVABLE | |
| 121 - FINANCE CHARGES | -53.64 |
| 122 - MAINTENANCE FEES | 7,159.43 |
| Total 120 - ACCOUNTS RECEIVABLE | <u>7,105.79</u> |
| Total Accounts Receivable | 7,105.79 |
| Other Current Assets | |
| JDSZB Wash Account | -516.34 |
| Total Other Current Assets | <u>-516.34</u> |
| Total Current Assets | <u>556,799.95</u> |
| TOTAL ASSETS | <u>556,799.95</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 | 16,047.03 |
| Total Equity | <u>556,691.95</u> |
| TOTAL LIABILITIES & EQUITY | <u>556,799.95</u> |

5:09 PM

06/10/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
May 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> |
|---------------|-------------|---------------|----------------------|------------|-----------------|-----------------|---------------|
| May 26 | | | | | | | |
| Deposit | 05/15/2026 | Deposit | 101 - Checking - ... | X | -SPLIT- | 7,346.72 | |
| Check | 05/18/2026 | Auto Payme... | 101 - Checking - ... | X | 60400 · 502 ... | | 54.62 |
| Check | 05/18/2026 | auto payme... | 101 - Checking - ... | X | 60400 · 502 ... | | 18.89 |
| Deposit | 05/28/2026 | Deposit | 101 - Checking - ... | X | -SPLIT- | 281.94 | |
| Deposit | 05/29/2026 | Deposit | 101 - Checking - ... | X | -SPLIT- | 413.36 | |
| May 26 | | | | | | 8,042.02 | 73.51 |

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT JD / HCCSD CLEARING TRANSACTIONS

May 2026

| Type | Date | Num | Memo | Account | Split | Debit | Credit |
|-----------------|------------|---------|-----------------|------------------|------------------|-----------------|-----------------|
| May 26 | | | | | | | |
| Deposit | 05/01/2026 | | Deposit | JDSZB Wash Ac... | 12000 · Und... | 984.61 | |
| General Journal | 05/01/2026 | LB F... | 10% Retire... | JDSZB Wash Ac... | 504-A - Retir... | | 67.58 |
| Deposit | 05/04/2026 | | Deposit | JDSZB Wash Ac... | -SPLIT- | 216.52 | |
| General Journal | 05/06/2026 | LB F... | Health Insur... | JDSZB Wash Ac... | -SPLIT- | | 291.58 |
| General Journal | 05/06/2026 | LB F... | Health Insur... | JDSZB Wash Ac... | JDSZB Was... | | 32.47 |
| General Journal | 05/13/2026 | LB F... | THE SHEET | JDSZB Wash Ac... | 68100 · 515 ... | | 6.72 |
| General Journal | 05/20/2026 | LB F... | Infosend - C... | JDSZB Wash Ac... | 64900 · 507 ... | | 50.83 |
| General Journal | 05/25/2026 | LB F... | CC Fuel | JDSZB Wash Ac... | -SPLIT- | | 56.14 |
| General Journal | 05/25/2026 | LB F... | CC Office E... | JDSZB Wash Ac... | JDSZB Was... | | 113.34 |
| General Journal | 05/26/2026 | LB F... | ATT | JDSZB Wash Ac... | 68100 · 515 ... | | 33.89 |
| Deposit | 05/28/2026 | | Deposit | JDSZB Wash Ac... | -SPLIT- | 675.62 | |
| Deposit | 05/29/2026 | | Deposit | JDSZB Wash Ac... | -SPLIT- | 695.30 | |
| General Journal | 05/31/2026 | LB F... | 10% Gross ... | JDSZB Wash Ac... | -SPLIT- | | 422.65 |
| General Journal | 05/31/2026 | LB F... | 10% ADD C... | JDSZB Wash Ac... | JDSZB Was... | | 18.33 |
| General Journal | 05/31/2026 | LB F... | 10% IC Gro... | JDSZB Wash Ac... | -SPLIT- | | 28.33 |
| General Journal | 05/31/2026 | LB F... | 10% WC Gr... | JDSZB Wash Ac... | JDSZB Was... | | 38.33 |
| General Journal | 05/31/2026 | LB F... | 10% MF Gr... | JDSZB Wash Ac... | JDSZB Was... | | 38.33 |
| General Journal | 05/31/2026 | LB F... | 10% DP Gr... | JDSZB Wash Ac... | JDSZB Was... | | 18.33 |
| General Journal | 05/31/2026 | LB F... | 10% SS Gr... | JDSZB Wash Ac... | JDSZB Was... | | 38.33 |
| General Journal | 05/31/2026 | LB F... | 10% GROS... | JDSZB Wash Ac... | -SPLIT- | | 657.79 |
| General Journal | 05/31/2026 | LB F... | 10% ADD R... | JDSZB Wash Ac... | JDSZB Was... | | 131.56 |
| General Journal | 05/31/2026 | LB F... | 10% VACA... | JDSZB Wash Ac... | JDSZB Was... | | 151.80 |
| General Journal | 05/31/2026 | LB F... | 100% JUNI... | JDSZB Wash Ac... | JDSZB Was... | | 18.33 |
| General Journal | 05/31/2026 | LB F... | 10% VACA... | JDSZB Wash Ac... | JDSZB Was... | | 30.36 |
| May 26 | | | | | | 2,572.05 | 2,245.02 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

May 2026

06/11/26

Accrual Basis

| | May 26 |
|---|----------|
| Ordinary Income/Expense | |
| Income | |
| 4015 · Fees | |
| 4010 · Use Fees | 1,122.46 |
| 4011 · Availability Fees | 52.15 |
| 4014 · Returned /Rejected Payments | -10.00 |
| | <hr/> |
| Total 4015 · Fees | 1,164.61 |
| 4020 · Other Income | |
| 4018 · Late Fee Charges | 1,104.47 |
| | <hr/> |
| Total 4020 · Other Income | 1,104.47 |
| | <hr/> |
| Total Income | 2,269.08 |
| Gross Profit | 2,269.08 |
| 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 |
| | <hr/> |
| Total 6101 · Health Insurance | 2,916.56 |
| 6106 · Retirement | |
| 6107 · Retirement - ER Contribution | |
| 6100A · RETIREMENT ER CONT - OPE... | 608.30 |
| | <hr/> |
| Total 6107 · Retirement - ER Contribution | 608.30 |
| | <hr/> |
| 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 |
| | <hr/> |
| Total 6100 · Employee Benefits | 4,679.86 |
| 6200 · Payroll Expenses | |
| 6201 · Gross Payroll-Board of Director | 630.00 |
| 6203A · Gross Payroll - Oper II | 7,286.28 |
| 6204A · Gross Payroll Op II - Add Dutie | 1,457.25 |
| 6205A · Gross PR Oper II OT 1.5 Op II | 55.33 |
| 6206A · Gross PR Op II Standby | 400.00 |

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
May 2026

| | May 26 |
|--|------------------|
| 6207 · Gross Payroll - Chief Plant Op | |
| 6208 · Weekly Standby Stipend - CPO | 0.00 |
| 6207 · Gross Payroll - Chief Plant Op - Ot... | 5,981.25 |
| | |
| Total 6207 · Gross Payroll - Chief Plant Op | 5,981.25 |
| | |
| 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 | 1,210.65 |
| 6200 · Payroll Expenses - Other | 0.00 |
| | |
| Total 6200 · Payroll Expenses | 21,824.61 |
| | |
| 6500 · Operations Administration | |
| 6557 · Telephone | |
| 6557B · Telephone - Cell | 305.07 |
| 6557C · Telephone - Fire Alarm | 54.93 |
| | |
| Total 6557 · Telephone | 360.00 |
| | |
| Total 6500 · Operations Administration | 360.00 |
| | |
| 6506 · Travel - Non Litigation | |
| 6306 · Travel | 12.00 |
| 6370 · Meals | 200.19 |
| | |
| Total 6506 · Travel - Non Litigation | 212.19 |
| | |
| 6550 · Office Expenses | |
| 6550A · Bank Service Charges | 377.04 |
| 6550C · Website / Advert./ Pub Notice | 383.85 |
| 6550D · Statement Production - AR | 457.54 |
| 6550E · Postage/Shipping - Lab Testing | 120.90 |
| 6550G · Office Communication- Not Phone | 196.11 |
| 6550J · Office General / Misc | 500.59 |
| | |
| Total 6550 · Office Expenses | 2,036.03 |
| | |
| 6600 · Repairs & Maintenance | |
| 6601 · A Automobile Expense | |
| 6601A · Fuel | 505.27 |
| | |
| Total 6601 · A Automobile Expense | 505.27 |
| | |
| 6603 · Lab Testing | 1,166.70 |
| 6604 · Plant - General / Misc | 1,642.79 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

May 2026

| | <u>May 26</u> |
|------------------------------------|--------------------------|
| 6611 · U Utilities | |
| 6611 B · SCE - Plant | 1,949.30 |
| 6611 C · SCE - Pump Station | 959.71 |
| | <hr/> |
| Total 6611 · U Utilities | 2,909.01 |
| 6620 · Plant Equipment - Capital | 1,127.12 |
| | <hr/> |
| Total 6600 · Repairs & Maintenance | 7,350.89 |
| | <hr/> |
| Total Expense | 40,663.58 |
| | <hr/> |
| Net Ordinary Income | -38,394.50 |
| Other Income/Expense | |
| Other Income | |
| 7031 · Interest Income | 3.40 |
| | <hr/> |
| Total Other Income | 3.40 |
| | <hr/> |
| Net Other Income | 3.40 |
| | <hr/> |
| Net Income | <u><u>-38,391.10</u></u> |

HILTON CREEK COMMUNITY SERVICES DISTRICT
BUDGET FY 2025-2026
Sunday, May 31, 2026

| REVENUE | GL# | 2025/2026 SEWER Budget | 2025/2026 | | Year To Date | Over (Under) |
|---|---|---------------------------|------------------|------------------|-------------------|---------------------|
| | | | April | May | | |
| | | | 0.8333 | 0.9167 | | |
| General Operating Revenue: | | | | | | |
| 1 | Property Taxes <u>Transferred</u> to Operations | 313,490.88 | | | 157,982.57 | (155,508.31) |
| Sewer Operation & Maintenance Revenue: | | | | | | |
| 2 | Sewer Use Fees | 15% Inc 616,722.00 | 13,862.98 | 80,285.74 | 620,992.71 | 4,270.71 |
| 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 | - | | | 4,198.09 | 4,198.09 |
| | <i>Juniper Drive Funds Collected or (Transferred)</i> | | | | - | |
| TOTAL REVENUES | | 930,212.88 | 13,862.98 | 80,285.74 | 783,478.31 | (146,734.57) |
| 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 | 46,200.00 | (3,800.00) |
| SUBTOTAL | | 50,500.00 | 4,200.00 | 4,200.00 | 46,200.00 | (4,300.00) |

| | | 2025/2026 | | | | Year To | |
|-----------------|--|--------------|-------------------|-----------------|-----------------|------------------|--------------------|
| | | SEWER Budget | | April | May | Date | Over |
| | Estimated EMPLOYEE BENEFITS | 6100 | | | | | |
| 12 | Medical Reimbursement - Director (5) | 6121 | 18,207.90 | 282.98 | | 6,683.91 | (11,523.99) |
| 13 | Medical Reimbursement - GM | 6122 | 1,620.00 | | | - | (1,620.00) |
| 14 | Medical Reimbursement - Oper II | 6122 | 6,115.50 | 436.01 | | 436.01 | |
| 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 | 27,368.85 | (4,131.15) |
| 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 | 3,066.65 | (983.35) |
| 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 | 6,083.14 | (1,635.94) |
| 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 | 9,035.20 | (864.80) |
| 28 | Add Compensation - Secretary | 6120 | 1,980.00 | 165.00 | 165.00 | 1,815.04 | (164.96) |
| SUBTOTAL | | | 165,263.46 | 4,790.55 | 4,679.86 | 55,622.22 | (95,633.68) |

| | | 2025/2026 | | | | Year To | Over |
|--|--|-----------------|-------------------|------------------|------------------|-------------------|---------------------|
| | | SEWER Budget | | April | May | Date | |
| PAYROLL | | 6200 | | | | | |
| Salaries & Employee Benefits: | | | | | | - | |
| 29 | Director's Gross Salary | | | | | | |
| | + \$3,000 Special Meetings if they occur | 6201 | 8,100.00 | 630.00 | 630.00 | 6,430.00 | (1,670.00) |
| 30 | General Manager Salary | 6202 | 95,990.27 | | | - | (95,990.27) |
| 31 | Operator II | 6203A | 76,050.00 | 5,920.08 | 7,286.28 | 66,489.00 | (9,561.00) |
| 32 | Operator II Overtime | 6205A | 16,500.00 | 19.13 | 55.33 | 9,300.59 | (7,199.41) |
| 33 | Operator II Additional Duties Pay | 6204A | 17,600.00 | 1,184.01 | 1,457.25 | 13,297.63 | (4,302.37) |
| 34 | Operator II Operations Stand by Time | 6206A | 3,000.00 | 212.50 | 400.00 | 4,317.78 | 1,317.78 |
| 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 | 14,066.25 | 5,981.25 | 55,902.00 | (24,098.00) |
| 39 | CPO Operations Stand by Time | 6208 | 1,000.00 | 195.89 | | 409.37 | (590.63) |
| 40 | Perdiem Operations | 6211 | 20,000.00 | 1,540.00 | 1,000.00 | 13,392.50 | (6,607.50) |
| 41 | Secretarial Gross Salary Part Time | 6212 | 50,094.00 | 3,803.85 | 3,803.85 | 43,642.35 | (6,451.65) |
| 43 | Per Diem Administrative Assistant | 6213A | 19,800.00 | - | - | 5,587.26 | (14,212.74) |
| 44 | Payroll Taxes | 6215 | 18,900.00 | 1,951.90 | 1,210.65 | 13,878.06 | (5,021.94) |
| | | SUBTOTAL | 463,639.27 | 29,523.61 | 21,824.61 | 232,646.54 | (174,387.73) |

| | | 2025/2026 | | | | Year To | |
|----------------------------------|--|--------------|-------------------|------------------|-----------------|-------------------|--------------------|
| | | SEWER Budget | | April | May | 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 | | | 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 | | 212.19 | 2,389.00 | 589.00 |
| 52 | License & Permits | 6307 | 35,000.00 | | | 32,640.31 | (2,359.69) |
| 53 | Educational Expenses | 6556 | 8,100.00 | 2,041.71 | | 4,727.79 | (3,372.21) |
| 54 | Telephone | 6557 | 4,500.00 | 273.54 | 360.00 | 3,456.74 | (1,043.26) |
| 55 | Office Expenses | 6550 | 12,000.00 | 1,049.95 | 2,036.03 | 16,236.46 | 4,236.46 |
| 56 | Rent/Property Lease | 6290 | 500.00 | | | - | |
| 57 | Contingency Admin Operations | 6560 | 10,000.00 | 2,428.75 | | 9,586.26 | (413.74) |
| SUBTOTAL | | | 126,780.00 | 5,793.95 | 2,608.22 | 114,274.27 | (12,005.73) |
| REPAIRS & MAINTENANCE | | 6600 | | | | | |
| 58 | Auto Expenses | 6601 | 4,950.00 | 251.45 | 505.27 | 5,154.52 | 204.52 |
| 59 | Contract Services | 6602 | 5,000.00 | | | - | (5,000.00) |
| 60 | Lab Testing | 6603 | 6,500.00 | 116.40 | 1,166.70 | 5,022.40 | (1,477.60) |
| 61 | Plant - General Repairs & Maintenance | 6604 | 15,000.00 | 337.69 | | 13,940.49 | (1,059.51) |
| 62 | Tools & Equipment - Non Capital | 6605 | 10,000.00 | 188.34 | | 3,416.11 | (6,583.89) |
| 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 | | 1,642.79 | 58,173.45 | (11,826.55) |
| 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 | 2,180.58 | 1,949.30 | 21,935.21 | (11,064.79) |
| 70 | SCE - Pump Station | 6611C | 12,100.00 | 835.57 | 959.71 | 8,428.80 | (3,671.20) |
| 71 | Heavy Equipment & Snow Removal Plant | 6616 | 15,000.00 | 2,811.25 | | 8,957.73 | (6,042.27) |
| 72 | Repairs & Maintenance Contingency | 6618 | 10,198.00 | 4,397.73 | 1,127.12 | 11,832.35 | 1,634.35 |
| SUBTOTAL | | | 219,948.00 | 11,119.01 | 7,350.89 | 137,755.31 | (82,192.69) |

| | | 2025/2026 | | | Year To | | |
|------------------------------|--|--------------|---------------------|------------------|------------------|-------------------|---------------------|
| | | SEWER Budget | April | May | Date | Over | |
| 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 | 55,427.12 | 40,663.58 | 612,879.14 | (386,639.02) |

| LESS ADJUSTMENTS | | | | | | | |
|--------------------------------|--|--|-------------------|------------------|------------------|-------------------|---------------------|
| 76 | Depreciation Expense (Book Entry Only) | | 50,000.00 | 4,200.00 | 4,200.00 | 46,200.00 | (3,800.00) |
| 76 | **** Vacant GM/OIT Positions | | 234,642.57 | - | - | - | (234,642.57) |
| | Long Term Liabilities (Not LA County) | | 67,000.00 | - | - | 26,380.80 | |
| | ***Less Non Budget Items | | | | | - | |
| | Adjusted Total Expenses | | 351,642.57 | 4,200.00 | 4,200.00 | 72,580.80 | |
| TOTAL ADJUSTED EXPENSES | | | 741,488.16 | 51,227.12 | 36,463.58 | 566,679.14 | (174,809.02) |

| | |
|--|------------|
| Year to Date Available Revenue (Include Prop. Tax TXF) | 783,478.31 |
| Year to Date Expenses | 566,679.14 |
| Net Available Revenue | 216,799.17 |
| CAPITAL EXPENSE | 1,127.12 |
| 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

Profit & Loss

May 2026

06/11/26

Accrual Basis

| | <u>May 26</u> |
|---|-------------------------|
| Ordinary Income/Expense | |
| Income | |
| 400 - REVENUE | |
| 401 - Finance Charges | 87.23 |
| Total 400 - REVENUE | <u>87.23</u> |
| Total Income | <u>87.23</u> |
| Gross Profit | 87.23 |
| Expense | |
| 500- OPERATING EXPENSES | |
| 504 - Employee Benefits | |
| 504-A - Retirement | 67.58 |
| 504-B - Health Insurance | 324.05 |
| Total 504 - Employee Benefits | <u>391.63</u> |
| 64900 · 507 - Office Expense | |
| 60400 · 502 - Bank Service Charges | 73.51 |
| 64900 · 507 - Office Expense - Other | 164.17 |
| Total 64900 · 507 - Office Expense | <u>237.68</u> |
| 66000 · 508 - Payroll Expenses | |
| 508-B - Gross Payroll - Sec. | 422.65 |
| 508 D - 10% Director Gross | 161.65 |
| Additional Compensation | 36.66 |
| 508 E · GROSS PAYROLL OPER II | 971.51 |
| Total 66000 · 508 - Payroll Expenses | <u>1,592.47</u> |
| 67200 · 511 - Repairs and Maintenance | |
| 60200 · 514- Automobile Expense | 56.14 |
| Total 67200 · 511 - Repairs and Maintenance | <u>56.14</u> |
| 68100 · 515 - Telephone Expense | 40.61 |
| Total 500- OPERATING EXPENSES | <u>2,318.53</u> |
| Total Expense | <u>2,318.53</u> |
| Net Ordinary Income | <u>-2,231.30</u> |
| Net Income | <u><u>-2,231.30</u></u> |

**JUNIPER DRIVE
BUDGET FY 2025-2026
Sunday, May 31, 2026**

| REVENUE | 2025 2026 | April | May | Year to Date | Over (Under) |
|---|-------------------|-------------------|------------------|------------------|--------------------|
| | BUDGET | Month 10 | Month 11 | | {+ or -} |
| Road Maintenance Revenue: | | | | | |
| Maintenance Fees Collected | 49,000.00 | 478.78 | 8,042.02 | 54,451.50 | 5,061.63 |
| Maintenance Fees Collected Through Sewer Fund | 31,000.00 | 1,927.99 | 2,572.05 | 27,297.35 | 4,839.97 |
| Combined Maintenance Fees Collected | 80,000.00 | 2,406.77 | 10,614.07 | 81,748.85 | 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 | 2,811.25 | | 2,811.25 | (6,054.16) |
| Late Fees | - | | | 1,134.85 | 1,134.85 |
| TOTAL REVENUES | 107,100.00 | 5,218.02 | 10,614.07 | 85,694.95 | 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 | 31.44 | | 542.24 | (1,022.27) |
| Medical Reimbursement - Employee | 1,235.47 | 48.44 | | 374.76 | (975.06) |
| Health Insurance - Base | 10,500.00 | 291.58 | 291.58 | 3,147.30 | (7,484.03) |
| Health Insurance - Retired | 450.00 | 32.47 | 32.47 | 352.52 | (68.04) |
| Retirement Benefits - Employer Contributions | 2,174.04 | | 67.58 | 675.82 | (1,391.41) |
| Additional Compensation All Positions | 1,980.00 | 36.66 | 36.66 | 453.26 | (1,455.04) |
| | - | | | - | - |
| SUBTOTAL: | 18,362.61 | 440.59 | 428.29 | 5,545.90 | (12,395.84) |
| PAYROLL | | | | | |
| Salaries & Employee Benefits: | | | | | |
| Director's Gross Salary | 900.00 | 161.65 | 161.65 | 1,718.15 | 764.85 |
| Manager Gross Salary | 10,665.59 | | | - | (10,665.59) |
| Oper II Gross Salary | 8,450.00 | 789.35 | 971.51 | 8,864.64 | 874.43 |
| OIT Gross Salary | 5,720.00 | | | - | - |
| Oper II Overtime | 1,650.00 | | | 2,741.56 | - |
| OIT Overtime | 412.50 | | | - | - |
| Leave Buy Out | 2,500.00 | | | - | - |
| Secretarial Gross Salary | 5,566.00 | 422.65 | 422.65 | 5,230.79 | (819.32) |
| ADMIN PERDIEMS | 2,200.00 | | | 239.10 | - |
| SUBTOTAL | 38,064.09 | 1,373.65 | 1,555.81 | 18,794.24 | |
| 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 | 56.73 | 237.68 | 2,062.47 | 553.81 |
| Educational Expenses | 900.00 | | | 82.50 | (900.00) |
| Telephone | 500.00 | 29.08 | 40.61 | 444.98 | (174.08) |
| Contingency | | | | 37.50 | - |
| SUBTOTAL | 14,873.33 | 85.81 | 278.29 | 9,418.29 | (7,781.96) |
| REPAIRS & MAINTENANCE | | | | | |
| Auto Expenses | 800.00 | 27.94 | 56.14 | 572.72 | (52.01) |
| Contract Services | | | | - | - |
| Snow Removal Contract | 25,000.00 | (2,811.25) | | 28,688.75 | (2,500.00) |
| Snow Removal Beyond Contract | 10,000.00 | | | 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 | (2,783.31) | 56.14 | 31,827.88 | (42,442.01) |
| Debt Service: | | | | | |
| TOTAL EXPENSES | 137,150.03 | (883.26) | 2,318.53 | 65,586.31 | (62,669.82) |

Should Consider:

Road Condition?

Policy of Transfer 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 May 2026

| Type | Date | Memo | Account | Split | Debit | Credit |
|--------------|------------|---------------|---------------------|------------------|------------------|-------------|
| 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 | |
| Transfer | 04/02/2026 | TRANSFER... | 12000 · 3 B of A... | 10000 · 1 Ba... | 11,100.00 | |
| Deposit | 04/30/2026 | APRIL 2026 | 12000 · 3 B of A... | 7031 · Intere... | 3.28 | |
| Deposit | 05/31/2026 | MAY 2026 | 12000 · 3 B of A... | 7031 · Intere... | 3.40 | |
| TOTAL | | | | | 44,482.72 | 0.00 |

Capital Improvement Budget FY 2025-2026
Sunday, May 31, 2026

| | | March | April | Year To Date | Budget Remaining |
|--|-----------------------|---------------|------------------|-------------------|-----------------------|
| REVENUE | | 0.7500 | 0.8333 | | |
| General Capital Reserve Funds | | | | | |
| Balance FWD | 55,574.42 | 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> | | <i>50,000.00</i> | 100,000.00 | 167,456.40 |
| <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 | 3.02 | 50,000.00 | 208,365.67 | 373,041.19 |
| 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 | | | | -10,838,958.81 |
| <i>Added/Updated FEMA Grant Possibility</i> | | | | | |
| Complete | | | | | |

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2024-2025
Sunday, May 31, 2026

| | April | May | Year To Date |
|--|--|------------------|-------------------|
| Mono County & LAIF REVENUE | 0.8333 | 0.9167 | |
| Investment Pool Revenue | | | |
| Property Taxes Recorded in County Investment Pool | AB8 Estimates based on Previous Years Analysis | | - |
| Secure Property Tax | | | 81,924.42 |
| Unsecure Property Tax | | | 15,580.86 |
| Excess ERAF | | | 24,866.49 |
| Unitary | | | 2,539.51 |
| LAIF | | | - |
| Other Income | | | - |
| Total Property Tax Received | - | - | 124,911.28 |
| Fund Interest - Sewer Fund | | 7,486.10 | 14,518.13 |
| Fund Interest - Juniper Drive | | 4,443.79 | 8,115.95 |
| Tax Fund Interest 100% Sewer Fund | | | - |
| Other Tax Fund Interest 100% Sewer Fund | | | - |
| LAIF Interest - Sewer Fund | | | 175.87 |
| LAIF Interest - Juniper Drive | | | 164.32 |
| Total Interest | - | 11,929.89 | 22,974.27 |
| HOPTR Adj | | | |
| Avail Fee & Delinquent Accounts Payments | | | 16,009.33 |
| Miscellaneous | | | - |
| Total Miscellaneous | - | - | 16,009.33 |
| Total Investment Pool Revenue | - | 11,929.89 | 163,894.88 |
| Investment Transferred | | | |
| Funds Transferred from Hilton Creek - Mono | 50,000.00 | | 50,000.00 |
| Funds Transferred from Juniper Drive - Mono | 50,000.00 | | 50,000.00 |
| 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 | 100,000.00 | - | 100,000.00 |
| 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 |

HCCSD Mono County Investment Pool

06/11/26

Balance Sheet

Accrual Basis

As of May 31, 2026

| | May 31, 26 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 000 Mono County Investment Pool | |
| 100 HC Community Serv District | 121,224.13 |
| 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 | 167,546.40 |
| Total 102 SF Capital Reserves | 317,546.40 |
| 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 | 601,422.23 |
| Total 300 SEWER FUND | 657,110.23 |
| 000 Mono County Investment Pool - Other | 202,108.34 |
| Total 000 Mono County Investment Pool | 1,354,355.91 |
| LAIF | 11,097.42 |
| Total Checking/Savings | 1,365,453.33 |
| Total Current Assets | 1,365,453.33 |
| TOTAL ASSETS | 1,365,453.33 |
| LIABILITIES & EQUITY | |
| Equity | |
| Opening Balance Equity | 9,870.49 |
| Owners Equity | 1,249,562.11 |
| Net Income | 106,020.73 |
| Total Equity | 1,365,453.33 |
| TOTAL LIABILITIES & EQUITY | 1,365,453.33 |

HCCSD Mono County Investment Pool

Profit & Loss

06/11/26

July 2025 through May 2026

Accrual Basis

| | <u>Jul '25 - May 26</u> |
|-----------------------------------|--------------------------|
| Ordinary Income/Expense | |
| Income | |
| Account Investment Deposits | |
| Hilton Creek Inv. Deposits | 50,000.00 |
| Juniper Drive Inv. Deposits | 50,000.00 |
| Total Account Investment Deposits | 100,000.00 |
| AVAILABILITY FEES COLLECTED | 8,445.14 |
| DELINQUENT ACCOUNT PAYMENTS | 7,564.19 |
| Interest | |
| Fund Interest | |
| Interest - Sewer Fund | 14,518.13 |
| Interest Juniper Fund | 8,115.95 |
| Total Fund Interest | 22,634.08 |
| Total Interest | 22,634.08 |
| LAIF - Juniper | 164.32 |
| LAIF Sewer | 175.87 |
| TAX REVENUE | |
| Excess ERAF | 24,866.49 |
| Secure Property Tax | 81,924.42 |
| Unitary | 2,539.51 |
| Unsecure Property Tax | 15,797.70 |
| TAX REVENUE - Other | -108.42 |
| Total TAX REVENUE | 125,019.70 |
| Total Income | 264,003.30 |
| Expense | |
| Transfer | |
| Capital Purchase - Sewer Lines | 50,625.00 |
| Insurance Transfer | 28,670.57 |
| Operations Transfer- General | 49,375.00 |
| Other - Reimbursements | 0.00 |
| Pension Transfer | 29,312.00 |
| Total Transfer | 157,982.57 |
| Total Expense | 157,982.57 |
| Net Ordinary Income | 106,020.73 |
| Net Income | <u><u>106,020.73</u></u> |

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: 06/08/2026
 User: slegrand

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | GRANT | DEBIT | CREDIT | BALANCE |
|------|----------------|--|------------|--------|---------------------|-------|--|-------------------|-------|------------|------------|--------------|
| | | CASH - HILTON CREEK COMM SVC DISTRICT | | | | | | | | Balance | Forward | 1,248,675.37 |
| | 07/22/2025 | DRAW REQUEST - PERS SYS UAL 2025-2026 | 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 | | | | | | 10,704.19 | | 1,236,240.73 |
| | 12/29/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS AP | 738985 | | 22501 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 12222025 | | | 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 |
| | 12/31/2025 | PC-25-26 Q2 Interest Appt | AJ GL | 768134 | Sewer Fund: 7486.10 | | Juniper Drive 4443.79 | Realized 6/1/2026 | | 11,929.89 | | 1,254,355.91 |
| | 04/28/2026 | Investment Deposit-Misc-Hilton Creek CSD-2026-02171 | SYS CR | 763092 | | | | | | 100,000.00 | | 1,354,355.91 |
| | | TOTAL | | | | | | | | 263,771.53 | 158,090.99 | 1,354,355.91 |
| | | ACCOUNTS PAYABLE | | | | | | | | Balance | Forward | 0.00 |
| | 07/15/2025 | DRAW REQUEST - PERS SYS UAL 2025-2026 | AP | 711936 | | 20851 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025 | | | 29,312.00 | 29,312.00 CR |

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | GRANT | DEBIT | CREDIT | BALANCE |
|------|----------------|---|------------|--------|---------|-------|--|-----------------|-------|------------|------------|-----------------|
| | 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 |
| | 07/22/2025 | DRAW REQUEST - PERS UAL 2025-2026 | SYS AP | 711943 | | 20851 | 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 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 7152025ins | | 28,670.57 | | 0.00 |
| | 12/22/2025 | HiltonCreekCSD Draw Request 12/22/25 | SYS AP | 738979 | | 22501 | 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 | HILTON CREEK COMMUNITY SERVICES DISTRICT | 12222025 | | 100,000.00 | | 0.00 |
| | | TOTAL | | | | | | | | 157,982.57 | 157,982.57 | 0.00 |
| | | Long-Term Debt Payable | | | | | | | | Balance | Forward | 0.00 |
| | | Fund Balance | | | | | | | | Balance | Forward | 1,248,675.37 CR |
| | | INTEREST INCOME | | | | | | | | Balance | Forward | 0.00 |
| | 09/30/2025 | 25-26 Q1 Interest Apportionment | AJ GL | 759318 | | | | | | | 10,704.19 | 10,704.19 CR |
| | 12/31/2025 | 25-26 Q2 Interest Apportionment | AJ GL | 768134 | | | | | | | 11,929.89 | 22,634.08 CR |
| | | TOTAL | | | | | | | | 0.00 | 22,634.08 | 22,634.08 CR |
| | | 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 |

| G/L# | EFFECTIVE DATE | DESCRIPTION | STP | SOURCE | JE# | DEPOSIT | CHECK | VENDOR | VENDOR INVOICE# | GRANT | DEBIT | CREDIT | BALANCE |
|------|----------------|--|-----|--------|--------|---------|-------|--|-----------------|-------|-------------------|-------------------|---------------|
| | 12/31/2025 | Dec 2025 Supp UnSec FY 2025-26 | AJ | GL | 747003 | | | | | | | 393.39 | 141,029.03 CR |
| | 04/28/2026 | Investment Deposit-Misc-Hilton Creek CSD-2026-02171 | SYS | CR | 763092 | | | | | | | 100,000.00 | 241,029.03 CR |
| | | TOTAL EXPENDITURES | | | | | | | | | 108.42 | 241,137.45 | 241,029.03 CR |
| | | | | | | | | | | | 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 |
| | 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 | | | | | | | | | 579,845.09 | 579,845.09 | 0.00 |

HILTON CREEK COMMUNITY SERVICES DISTRICT

County Investment Pool Activity Detail Report

July 2025 through May 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 | |
| Deposit | 12/31/2025 | Interest Earned | 12/31/2026 ... | 7031 · Intere... | 7,486.10 | |
| Bill | 04/21/2026 | MONO COUNTY ... | SEWER FU... | 20000 · *Acc... | 50,000.00 | |
| TOTAL | | | | | 205,547.16 | 183,889.60 |

10:45 AM

06/11/26

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 | |
| Deposit | 12/31/2025 | | Interest Earned | 12/31/2025 ... | Mono County Tre... | | 601- Interest ... | 4,443.79 | |
| Transfer | 04/23/2026 | | | PASS THR... | Mono County Tre... | | 101 - Checki... | 50,000.00 | |
| Jul '25 - Jun 26 | | | | | | | | 58,115.95 | 0.00 |



Local Agency Investment
Fund

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

June 12, 2026

[LAIF 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:

May 2026 Statement

Account Summary

| | | | |
|-------------------|------|--------------------|-----------|
| Total Deposit: | 0.00 | Beginning Balance: | 11,097.42 |
| Total Withdrawal: | 0.00 | Ending Balance: | 11,097.42 |

10:42 AM

06/11/26

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 |

10:43 AM

06/11/26

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 |

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

| Loan | |
|--------------------------------------|--------------------|
| General Capital Reserve Funds | |
| Deposit 5/9/2023 | 91,806.00 |
| <hr/> | |
| 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) |
| 4/21/2026 | (4,730.97) |
| Incentives | |
| 4/8/2025 | (31,780.99) |
| Funds not used and returned | |
| 11/12/2024 | (32,963.48) |
| <hr/> | |
| SUBTOTAL | (83,668.35) |
| <hr/> | |
| Remaining Balance | 8,137.65 |

10:46 AM

06/11/26

Accrual Basis

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

| Type | Date | Memo | Account | Debit | Credit |
|-------------------------|------------|---------------|----------------------|-------------------------|-------------------------|
| 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 | |
| Transfer | 04/23/2026 | PASS THR... | 101 - Checking - ... | | 50,000.00 |
| Transfer | 04/23/2026 | PASS THR... | Mono County Tre... | 50,000.00 | |
| Jul '25 - Jun 26 | | | | <u>80,655.53</u> | <u>80,655.53</u> |

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 | | | | | |

10:46 AM

06/11/26

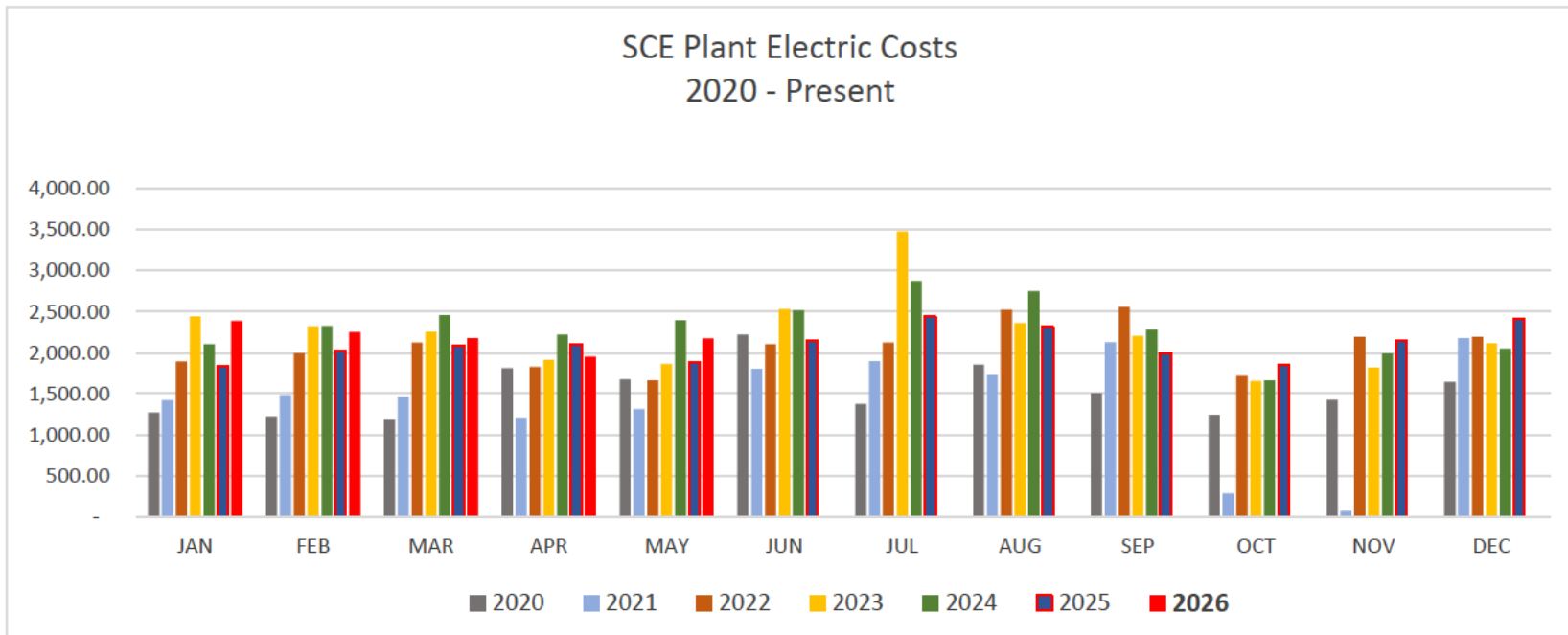
Accrual Basis

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> |

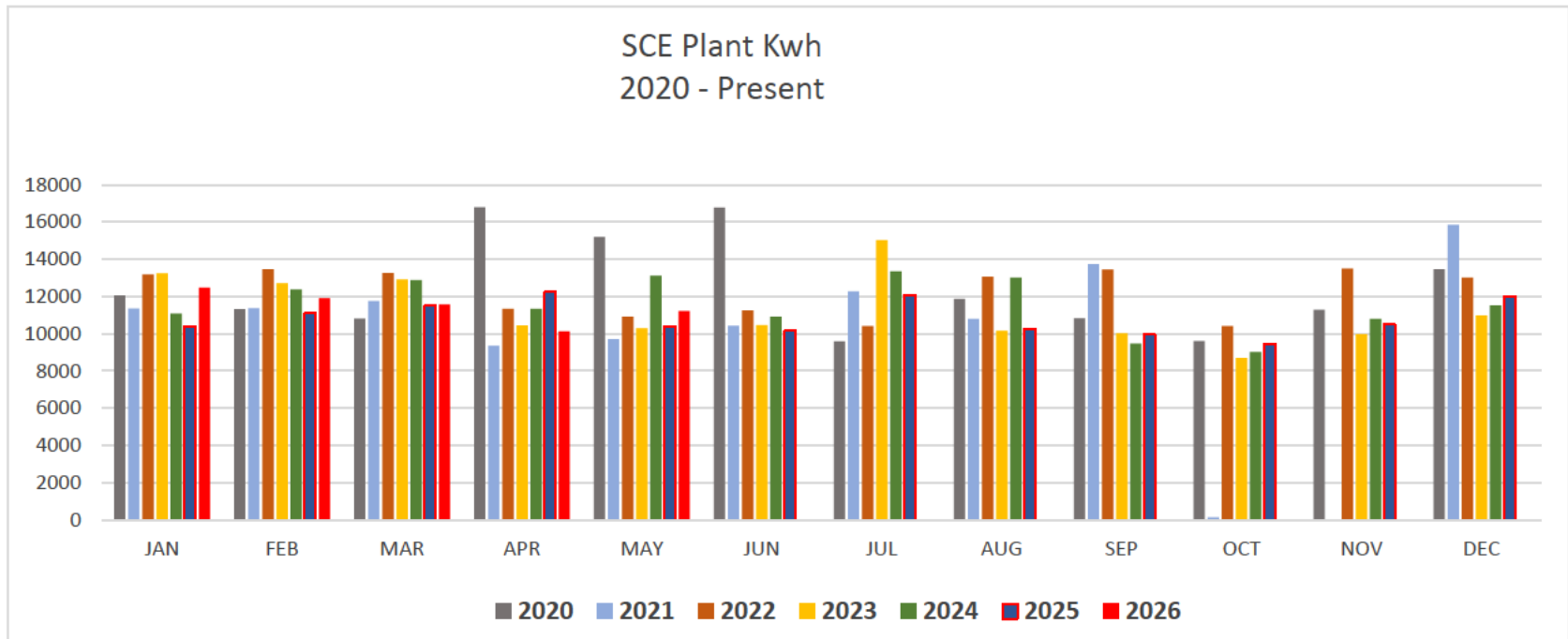
HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

| | 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 | 1,949.30 | 2,172.04 | | | | | | | | |
| Mo. Avg | 1,628.36 | 1,623.98 | 1,679.67 | 1,556.31 | 1,609.53 | 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 | 10136 | 11215 | | | | | | | | |
| 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 | 10136 | 1949.30 | -2106 | -154.14 | | 2332 | 4188 | 3616 | | 2708 | 5451 | 4083 |
| MAY | 10392 | 1880.91 | 11215 | 2172.04 | 823 | 291.13 | 270 | 2329 | 4966 | 3650 | 83 | 2249 | 4839 | 3221 |
| JUN | 10159 | 2147.11 | | | -10159 | -2147.11 | | | | | 1639 | 642 | 7878 | |
| AVG | | | | | | | | | | | | | | |
| YTD | 11,082 | \$ 2,144.79 | 11,050 | \$ 2,191.57 | | | 1,613 | 2,045 | 5,816 | 3,331 | 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 | 3338 | 959.71 | 93 | 210.21 | | 830 | 1297 | 1211 |
| MAY | 3517 | 770.00 | 2682 | 684.34 | -835 | -85.66 | 66 | 648 | 1063 | 905 |
| JUN | 3000 | 838.15 | | | -3000 | -838.15 | | | | |
| AVG | | | | | | | | | | |
| YTD | 3321 | \$ 785.84 | 3283 | \$ 828.47 | | | 465 | 747 | 1495 | 1114 |

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 | 2.20 | 399.30 | - | - | 2.20 | 399.30 | - | - |
| May | - | - | - | - | - | - | - | - |
| June | | | - | - | - | - | - | - |
| Total Fiscal Year Costs | 49.90 | 9,015.60 | 40.14 | 7,285.41 | 90.04 | 16,301.01 | - | - |

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
SPECIAL BOARD MEETING
THURSDAY, MAY 7, 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 5:20 p.m.**

A. ROLL CALL

Members Present: Mr. Steve Shipley, Ms. Isabel Connolly, Mr. Ms. Windsor Czeschin and Mr. Mark Fiore

Members Absent: Devin Preston

Staff Present: Mr. Keith Hafner

2. **CLOSED SESSION**

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

Motion: To Adjourn the May 7, 2026 Special Board Meeting into Closed Session at 5:20 pm

Moved by Ms. Connolly, Second by Mr. Fiore

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

Motion: To Adjourn the May 7, 2026 Special Board Meeting into Open Session at 8:39 pm

Moved by Ms. Connolly, Second by Ms. Czeschin

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

INTERVIEWS WERE CONDUCTED WITH NO DECISION

3. **ADJOURNMENT**

Motion: To Adjourn the May 7, 2026 Special Board Meeting at 8:39 p.m.

Moved by Ms. Connolly, Second by Ms. Czeschin

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

The meeting was adjourned at 8:39 pm.

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

Tuesday, MAY 19, 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. Windsor Czeschin, Mr. Mark Fiore, and Mr. Steve Shipley
 - Members Absent:** Isabel Connolly and Devin Preston
 - Staff Present:** Ms. Lorinda Beatty, Mr. Billy Czeschin, and Mr.
 - Guests:** Dave Richman and Joseph Santos
2. **ADDITIONS TO AGENDA**
 - A. Ms. Beatty noted that there was some confusion with the posting of the agenda and questioned if it was legally posted in a timely manner. That said, Ms. Beatty asked that the Board refrain from making decisions; however, there were members of the public that wished to discuss items, so the meeting continued without action from the Board on any item other than adjournment.
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 –March 2026
 3. District Fund Transfers – March 2026
 3. Southern California Edison Report
 4. Equipment Use Hours Report

Ms. Czeschin asked why the credit card bill was missing. Ms. Beatty explained that the credit card bill had been received but was not paid on the batch of bills presented but will be included by the next meeting.

Motion: The motion to approve the financial reports was tabled until the next meeting.

B. Approval of Minutes

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

Motion: The motion to approve the minutes was tabled until the next meeting.

7. NEW BUISNESS

A. Sewer Use Fees –RV vs. Mini Home and/or Park Model

Mr. Santos stated that he has a commercial property and the distinction of a Park Model on private property and commercial property and a park model would be considered an ADU and in a commercial setting it should be considered an RV. It was noted that Mr. Santos charges the customer the monthly mobile home rate for park models instead of an RV rate for the space. Mr. Richman stated that there should be no rate difference weather it is on private property or commercial property. Mr. Santos stated that if it were placed on a private property the designation changes because it becomes a permanent building where in an RV park they are registered with DMV and while they are more permanent than an RV are not as permanent as on a private property.

Mr. Shipley stated that the clarity is helpful and the board will come back with a decision at a future meeting.

Mr. Santos added that he feels he is being double billed for approximately 3 sights. Ms. Beatty stated that she will make an appointment with Mr. Santos to audit those charges and make necessary corrections.

B. Public Showers and Toilets – RV Parks

Mr. Santos stated that the showers and toilets at his RV park are for guests only and should not be considered public. Ms. Czeschin confirmed that the tent spaces do not have sewer or water and are allowed to use the showers and toilets. Mr. Santos stated that they do use those facilities but that is only available in the summer as the tent area is not used in the winter due to snow storage. Mr. Santos suggested that perhaps there may be some consideration for summer charges and none for winter. Mr. Santos stated that he is charged a commercial base rate of \$89.10 (\$44.55 monthly) and is charged the shower and toilet charge on top of that. Ms. Czeschin stated that since the lake is open from Last weekend in April to October that the District could consider that rule for charges on the public toilets and showers and also re-evaluate the actual fees for the toilets and showers as the charges seem excessive.

Mr. Shipley stated that the clarity is helpful and the board will come back with a decision at a future meeting.

C. Wastewater Plant Operator – Interview Planning and date

Ms. Czeschin stated in Ms. Connolly's absence, Ms. Connolly would like to actively and aggressively advertise for a Grade III operator.

Mr. Richman stated that the budget for the rate study is built on hiring an Operator in Training and not a Grade II Operator . It was mentioned that the budget was also built on a general manager. The Board noted Mr. Richman's response.

The Board discussed that the current Chief Plant Operator (CPO) is part time and temporary and does not have the fortitude to train another new operator in training (OIT). If there is another Grade II or a Grade III they cannot be left alone at the plant until they are certified by the CPO. The current Operator II is working on his Operator III and will be able to advance once certified by the CPO.

Mr. Richman also stated that he would like to know what was discussed in closed session regarding the Operator II / Operator III. However, the closed session is related to personnel and will remain confidential, and a decision has not been reached during the closed sessions. Mr. Richman felt that the Operator II should have been involved in interview; however, the Operator II is not at a management level and at the initial interview would not be involved.

Mr. Richman stated that, in the past, the plant was run with one person, and they haven't run it very well in the past and the Board is very negligent and that falls on the current board, because operators have been allowed to work part time and now they Board is paying the price.

D. Sewer Plant Security Fence

Mr. Czeschin stated that part of the proposal is just to repair the fence from snow damage. Additional proposals include an automatic gate. Mr. Czeschin stated that the proposal is for the consideration of the next budget and is quite preliminary.

E. Sludge Drying Bed Plans

Mr. Czeschin presented plans for adding three additional drying beds which would considerably improve the plant processing. Mr. Czeschin stated that the plans are preliminary to prepare for future budgets. The Board would like to see all three done at once instead of one at a time to realize the cost savings and future values of work done at once instead of piecemealing

8. OLD BUSINESS

There was no old business

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update – Ms. Beatty stated she will be out of town the week of June 1, 2026.

B. ADU UPDATE – Ms. Beatty provided a list of ADU updates to the Board. Ms. Czeschin inquired about some property owners on the list, but staff has not heard back from those property owners or had the time to set appointments.

C. Delinquent Accounts Update –Ms. Beatty provided a list of delinquent accounts.

10. OPERATIONS SEWER FACILITIES/JUNIPER DRIVE GENERAL UPDATE

A. General Report on Status of Facilities and Operational Stability

Mr. Czeschin reported that the plant has been running pretty well overall.

1. **Plant Automation Update-** The wiring for the RAS meter was received and staff will be scheduling time to work on the project.
2. **Clarifiers-** Clarifier #1 will be scheduled for work hopefully in June.
2. **Wells-** No Updates
3. **Drying Beds-** Beds are full
4. **Easements, Manholes and Sewer Lines-** No Update
5. **Testing and Flows-** The BOD was high so there will be retesting. There have been some fluctuations, and staff is working on changing adjustment limits for reporting. There will be an inspection this week by Lahontan.
6. **Juniper Drive Maintenance-** The pothole was patched but more material will be needed to repair the shoulder.
7. **Miscellaneous Projects**
 - a. Lift Station Water – Staff will meet with Mountain Meadows Mutual Water staff on June 11 to work on the lines.
 - b. Old Carwash Drain – No Update

11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS – None

12. BOARD MEMBER COMMENTS/REPORTS – District Property, Budget and Delinquent Accounts.

13. ANNOUNCEMENTS

A. Regular Board Meeting June 16 ,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)

There was no closed session.

15. ADJOURNMENT

Motion: To Adjourn the May 19, 2026 Regular Board Meeting at 7:52 p.m.

Moved by Mr. Fiore, Second by Ms. Czeschin

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

The meeting was adjourned at 7:40 p.m.

**HILTON CREEK COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING
MONDAY, JUNE 1, 2026
5:00 P.M.
LONG VALLEY FIRE STATION
3605 CROWLEY LAKE DRIVE, CROWLEY LAKE, CA, 93546
Minutes**

1. **Mr. Steve Shipley called the meeting to order at 5:03 p.m.**

A. ROLL CALL

Members Present: Mr. Steve Shipley, Ms. Isabel Connolly, Mr. Ms. Windsor Czeschin, Mr. Devin Preston and Mr. Mark Fiore

Members Absent: None

Staff Present: Mr. Keith Hafner

2. **CLOSED SESSION**

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

Motion: To Adjourn the June 1, 2026 Special Board Meeting into Closed Session at 5:03 pm

Moved by Ms. Connolly, Second by Mr. Preston

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

Motion: To Adjourn the June 1, 2026 Special Board Meeting into Open Session at 6:37 pm

Moved by Ms. Connolly, Second by Mr. Preston

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

INTERVIEWS WERE CONDUCTED WITH NO DECISION

3. **ADJOURNMENT**

Motion: To Adjourn the June 1, 2026 Special Board Meeting at 6:37 p.m.

Moved by Ms. Connolly, Second by Mr. Preston

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

The meeting was adjourned at 6:37 pm.