BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, AUGUST 18, 2026
5:00 P.M.
Crowley Lake Community Center
58 Pearson Road
Crowley Lake, CA 93546
Zoom: https://us02web.zoom.us/j/84912042881

Additional Information on last page

AGENDA *UPDATED*

All items on this agenda are subject to discussion, action 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
Long Valley Fire Grant Equipment

5. PUBLIC HEARING
No Public Hearing Scheduled

6 CONSENT AGENDA
A. Financial Reports
1. Consideration & Approval of Disbursements List

B. Review & Acceptance of Monthly Financial Reports
1. Account Summary / Balances – All Funds
2. Budget Report: YTD Actual to Budget Report
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 July 21, 2026

7. NEW BUSINESS
A. District Property 060-200-015-000
B. Juniper Drive Special Zone of Benefit Expense Allocation
C. General Manager Job Posting

8. OLD BUSINESS

A. Board Vacancy
B. Fiscal Year Contracts- Billy Snow Removal
C. Sewer Use Fees FY 2026 2027

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update
   i. ADU Update
   ii. Delinquent Accounts
   iii. RV Park Audits

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: September 15, 2026 at 5 p.m.
Crowley Lake Community Center, 58 Pearson Road, Crowley Lake, California

14. CLOSED SESSION

A. Personnel Matters – Wastewater Operator II, III, and GM, 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: Aug 18, 2026 04:30 PM Pacific Time (US and Canada)
Topic: My Webinar

Join from PC, Mac, iPad, or Android:
https://us02web.zoom.us/j/84912042881

Phone one-tap:
+16699006833,,84912042881# US (San Jose)
+16694449171,,84912042881# US

Join via audio:
+1 669 900 6833 US (San Jose)
+1 669 444 9171 US
+1 719 359 4580 US
+1 253 205 0468 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+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
+1 309 205 3325 US
+1 312 626 6799 US (Chicago)
+1 360 209 5623 US
Webinar ID: 849 1204 2881
International numbers available: https://us02web.zoom.us/u/kdxISpLffZ

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
July 22 through August 18, 2026

Type	Date	Num	Name	Memo	Amount
Jul 22 - Aug 18, 26					
Check	07/22/2026	8793	WILLIAMS K & S	6033017	-201.90
Bill Pmt -...	07/22/2026	8790	Undergrnd.Serv. Alert of No...	ANNUAL MEMBERSHIP FY 2026-...	-300.00
Bill Pmt -...	07/22/2026	8797	ROBERT W. JOHNSON, C...	Audit - June 30, 2025	-11,500.00
Bill Pmt -...	07/22/2026		Bank of America	FEE - REMOTE DEPOSIT	-15.00
Paycheck	07/29/2026	DD1582	BEATTY, LORINDA A	VOID: Direct Deposit	0.00
Paycheck	07/29/2026	DD1587	SORNOSO, CHANDLER W	VOID: Direct Deposit	0.00
Paycheck	07/29/2026	DD1583	CONNOLLY, ISABEL S	VOID: Direct Deposit	0.00
Paycheck	07/29/2026	DD1585	CZESCHIN, WINDSOR	VOID: Direct Deposit	0.00
Paycheck	07/29/2026	DD1586	FIORE, MARK	VOID: Direct Deposit	0.00
Paycheck	07/29/2026		SHIPLEY, STEVE H	VOID:	0.00
Paycheck	07/29/2026	DD1584	CZESCHIN, WILLIAM	VOID: Direct Deposit	0.00
Liability ...	07/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/2...	-14,425.00
Paycheck	07/31/2026	DD1581	CZESCHIN, WILLIAM	VOID: Direct Deposit	0.00
Paycheck	07/31/2026	DD1590	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	07/31/2026	DD1588	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	07/31/2026	DD1589	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	07/31/2026	DD1591	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	07/31/2026	DD1592	FIORE, MARK	Direct Deposit	0.00
Paycheck	07/31/2026		SHIPLEY, STEVE H		-531.16
Paycheck	07/31/2026	DD1593	SORNOSO, CHANDLER W	Direct Deposit	0.00
Paycheck	07/31/2026	DD1594	HAFNER, KEITH	Direct Deposit	0.00
Liability ...	07/31/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/3...	-4,701.20
Liability ...	08/03/2026		PERS 457 Contributions	3320645013 JULY	-183.37
Liability ...	08/03/2026		PERS Retirement	3320645013 JULY	-460.45
Bill Pmt -...	08/03/2026		PERS Health Insurance	2026 aug	-3,240.61
Bill Pmt -...	08/03/2026		PERS Retirement	EMPLOYER CONTRIBUTION JULY	-675.88
Liability ...	08/04/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 186862...	-78.97
Liability ...	08/04/2026	E-pay	EFTPS	94-2834850 QB Tracking # 186887...	-4,185.24
Liability ...	08/04/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 186893...	-1,305.54
Bill Pmt -...	08/12/2026		Inyo County Waste Manag...	00379	-60.00
Bill Pmt -...	08/14/2026		INFOSEND, INC	CUSTOMER BILLING MAY & JUNE	-509.43
Bill Pmt -...	08/15/2026		SCE Pump Station	07/05/2026 TO 08/04/2026	-850.55
Bill Pmt -...	08/15/2026		SCE Plant	7/05/2026 TO 08/11/2026	-2,646.59
Bill Pmt -...	08/17/2026		FRONTIER COMMUNICAT...	Pump Station Alarm System JULY...	-81.31
Bill Pmt -...	08/17/2026		AT&T	AUG 2026	-224.28
Bill Pmt -...	08/17/2026	8799	BILLY CZESCHIN	Heavy Equipment JULY 2026	-1,999.25
Bill Pmt -...	08/17/2026	8800	DEVIN PRESTON	MEDICAL REIMBURSEMENT	-4,051.00
Bill Pmt -...	08/17/2026	8801	THE SHEET	Operator II Ad for Employment JULY	-72.00
Jul 22 - Aug 18, 26					**-52,298.73**

WORKING ACCOUNT BALANCES
PER ALLOCATION

	7/1/2023	6/30/2024	6/30/2025	6/30/2026	7/31/2026
Operations					
Checking	50,171.63	18,642.36	43,044.44	119,123.55	76,126.38
**Inv - Operations Reserves*		*25,000.00*	*50,000.00*	*71,329.43*	*71,329.43*
**Inv- Emergency Reserves*		*42,546.40*	*137,546.40*	*192,546.40*	*192,546.40*
**Inv - PERS UAL*		*25,000.00*	*25,000.00*	*30,688.00*	*30,688.00*
**Inv - Personnel Leave Liabilities*		*25,000.00*	*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)	*(930.81)*	*5,026.94*
Total Operations Funds	**50,171.63**	**136,188.76**	**273,674.63**	**457,756.57**	**420,717.15**
****Investment Pool***					
Capital					
Savings	152,054.71	52,898.82	55,574.42	100,060.43	100,063.83
**Inv - Capital Reserves*		*42,546.40*	*67,546.40*	*167,546.40*	*167,546.40*
**Inv- Generator Reserves*		*42,546.40*	*75,000.00*	*150,000.00*	*150,000.00*
26 27 pump replacement program					-
Total Capital Funds	**152,054.71**	**137,991.62**	**198,120.82**	**417,606.83**	**417,610.23**
****Investment Pool***					
Juniper Operations					
Juniper Drive Checking	107,248.24	140,925.97		95,630.51	103,554.67
Juniper Wash	1,514.88	-		(0.00)	(5,026.94)
Juniper Investment Funds	321,331.30	329,228.50	118,767.88	450,655.88	456,068.66
Total Juniper Drive	**430,094.42**	**470,154.47**		**546,286.39**	**554,596.39**

Hilton Creek Community Services District
Sewer Funds Account Balances

July 31, 2026

Account	Previous Balance	Credits	Debits	Adjustments	7/31/2026 Balance
****Bank of America ***	**119,123.55**	**74,236.81**	**(117,233.98)**	**-**	**76,126.38**
Sewer Fund Use Fees & Expenses		70,718.35	(110,183.28)		
Cancelled / Return/ Fin. Chg Other					
County Inv. Pool Transfer		-			
LAIF Transfers					
Capital Reserve Transfer		-			
Connection Fees		-	-		
County Loan Transfer					
Availability Fees					
Juniper Deposits/Expenses		2,954.57	(7,050.70)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		563.89			
Petty Cash	1.53	0.75			*2.28*
Capital Reserve	**100,060.43**	**3.40**	**-**	**-**	**100,063.83**
Connection & Availability Fees					
Transfers					
Interest		3.40			
LAIF	**5,736.97**	**56.00**	**-**	**-**	**5,792.97**
Checking Transfers					
Interest		56.00			6/30/2026
Other					
Other					
County Investment Pool	**968,091.36**	**-**	**-**	**-**	**968,091.36**
Checking Transfers					
LAIF Transfers				***No Changes***	
Interest					
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
Total**	**1,193,012.31**	**74,296.21**	**(117,233.98)**	**-**	**1,150,076.82**
			*** Balance Owed to Sewer Fund*		*5,026.94*
			Total with Juniper Drive Oweing		*1,155,103.76*

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***
26 27 pump replacement program	*-*				*-*
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
July 31, 2026

	Previous	Credits	Debits	Adjustments	7/31/2026 Balance
Bank of America	**95,630.51**	**7,995.70**	**(71.54)**	**-**	**103,554.67**
Juniper Drive Fees Collected		7,995.70			
Juniper Drive Expenses			(71.54)		
LAIF	**5,360.45**	**52.33**	**-**	**-**	**5,412.78**
Interest		52.33			***6/30/2026***
Other					
County Investment Pool	**450,655.88**	**-**	**-**	**-**	**450,655.88**
Checking Transfers					***No Changes***
Interest					
Other					
Total**	**551,646.84**	**8,048.03**	**(71.54)**	**-**	**559,623.33**
				*** Balance Owed to Sewer Fund*	*(5,026.94)*
				Total with Balance Owed to Sewer Fund	*554,596.39*

Juniper Drive Wash						
Fwd	JD Fees Coll	JD Checks	***Adjust**	SF Paid	JD Owes SF	
(930.81)	2,954.57	(7,050.70)				(5,026.94)

Funds collected / paid in Sewer Fund

***Prior Period Adjustment**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Balance Sheet
As of July 31, 2026

			Jul 31, 26
ASSETS			
Current Assets			
Checking/Savings			
10000 · 1 Bank of America-Checking			95,436.16
10001 · PETTY CASH			2.28
12000 · 3 B of America-Capital Reserve			100,063.83
13000 · 4 Mono Co Treasury Inv. Pool			968,091.36
14000 · 5 LAIF			
General Sewer Fund		4,957.36	
14000 · 5 LAIF - Other		835.61	
Total 14000 · 5 LAIF			5,792.97
Total Checking/Savings			1,169,386.60
Accounts Receivable			
10100 · Accounts receivable			
10101 · SEWER USE FEES			
10105 · Finance Charge	3,219.65		
10109 · LIEN FEE	-100.00		
10101 · SEWER USE FEES - Other	77,633.26		
Total 10101 · SEWER USE FEES		80,752.91	
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			80,889.16
10103 · SEWER CONNECTION FEE			-110.62
Total Accounts Receivable			80,778.54
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			-858.17
Z 100 · Account Transaction Temporary			2,985.56
Total Other Current Assets			44,542.69
Total Current Assets			1,294,707.83
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		16,900.00	
10300 · Property, Plant & Equipment - Other		53,625.00	
Total 10300 · Property, Plant & Equipment			3,274,826.12
Total Fixed Assets			3,274,826.12
Other Assets			
10305 · Accumulated depreciation			-2,983,815.35
16000 · Transfer			12,980.15
Total Other Assets			-2,970,835.20
TOTAL ASSETS			**1,598,698.75**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Balance Sheet
As of July 31, 2026

		Jul 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		-5,026.94
2100 · Payroll Liabilities		
2101 · 457 Employee Cont	183.37	
2103 · B Retirement - EE Cont	460.34	
2100 · Payroll Liabilities - Other	370.08	
Total 2100 · Payroll Liabilities		1,013.79
2110 · Direct Deposit Liabilities		-1,897.68
Total Other Current Liabilities		-18,373.50
Total Current Liabilities		-18,595.13
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		249,962.52
Equity		
1110 · Retained Earnings		1,336,679.10
1112 · Capital Improvement Reserve		114,931.71
Net Income		-102,874.58
Total Equity		1,348,736.23
TOTAL LIABILITIES & EQUITY		**1,598,698.75**

11:10 AM
08/18/26
Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
All Sewer Fund Transaction Detail Report
July 2026

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	07/01/2026	8786	Hatter, Jason T		10000 · 1 Ban...	162	-SPLIT-		877.50
Bill Pmt -Check	07/01/2026	8787	SDRMA	Invoice 799...	10000 · 1 Ban...		20000 · *Ac...		12,061.72
Bill Pmt -Check	07/01/2026	8788	SDRMA	Workers' C...	10000 · 1 Ban...		20000 · *Ac...		18,502.87
Bill Pmt -Check	07/01/2026		PERS Health Ins...	2026 JULY	10000 · 1 Ban...		20000 · *Ac...		3,240.61
Deposit	07/02/2026		JUNIPER DRIV...	Deposit	10000 · 1 Ban...		17000 · Juni...	610.00	
Liability Check	07/06/2026	E-pay	Emp. Dev. Dept.	499-0247-1...	10000 · 1 Ban...		-SPLIT-		62.15
Liability Check	07/06/2026	E-pay	EFTPS	94-283485...	10000 · 1 Ban...		-SPLIT-		3,609.08
Liability Check	07/06/2026	E-pay	Emp. Dev. Dept.	499-0247-1...	10000 · 1 Ban...		-SPLIT-		1,234.02
Bill Pmt -Check	07/06/2026		MAMMOTH BU...	INVOICE 1...	10000 · 1 Ban...		20000 · *Ac...		155.80
Deposit	07/08/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,104.48	
Bill Pmt -Check	07/08/2026		FRONTIER CO...	Pump Stati...	10000 · 1 Ban...		20000 · *Ac...		81.14
Bill Pmt -Check	07/08/2026		PERS Unfunded...	FY 2026 2...	10000 · 1 Ban...		20000 · *Ac...		32,221.00
Deposit	07/09/2026			Deposit	10000 · 1 Ban...		-SPLIT-	423.99	
Deposit	07/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	100.95	
Deposit	07/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	100.95	
Deposit	07/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	90.00	
Deposit	07/09/2026		JUNIPER DRIV...	Deposit	10000 · 1 Ban...		17000 · Juni...	186.20	
Bill Pmt -Check	07/10/2026		AT&T	JUNE #2 2...	10000 · 1 Ban...		20000 · *Ac...		212.82
Bill Pmt -Check	07/10/2026		MAMMOTH DIS...	2026 MAY	10000 · 1 Ban...		20000 · *Ac...		239.08
Deposit	07/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	39,566.54	
Deposit	07/16/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	200.47	
Bill Pmt -Check	07/16/2026		AT&T	JULY 2026	10000 · 1 Ban...		20000 · *Ac...		221.80
Bill Pmt -Check	07/16/2026		MAMMOTH DIS...	2026 JUNE	10000 · 1 Ban...		20000 · *Ac...		264.94
Bill Pmt -Check	07/16/2026		MCWD	PAID ONLI...	10000 · 1 Ban...		20000 · *Ac...		78.00
Bill Pmt -Check	07/16/2026		SCE Plant	06/04/2026...	10000 · 1 Ban...		20000 · *Ac...		2,514.35
Bill Pmt -Check	07/16/2026		SCE Pump Station	06/04/2026...	10000 · 1 Ban...		20000 · *Ac...		933.66
Bill Pmt -Check	07/16/2026		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Ac...		369.72
Bill Pmt -Check	07/17/2026		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Ac...		2.00
Bill Pmt -Check	07/18/2026		UMPQUA BANK	2026 JUNE	10000 · 1 Ban...		20000 · *Ac...		4,728.39
Bill Pmt -Check	07/18/2026	8790	BILLY CZESCHIN	Heavy Equi...	10000 · 1 Ban...		20000 · *Ac...		649.00
Bill Pmt -Check	07/18/2026	8792	THE SHEET	Public Noti...	10000 · 1 Ban...		20000 · *Ac...		991.20
Bill Pmt -Check	07/18/2026	8791	W D Czeschin	REIMBUR...	10000 · 1 Ban...		20000 · *Ac...		200.00
Bill Pmt -Check	07/20/2026	8794	W D Czeschin	Medical Re...	10000 · 1 Ban...		20000 · *Ac...		1,541.43
Bill Pmt -Check	07/20/2026	8795	W D Czeschin	Clothing R...	10000 · 1 Ban...		20000 · *Ac...		467.44
Deposit	07/21/2026			Deposit	10000 · 1 Ban...		-SPLIT-	9,004.55	
Bill Pmt -Check	07/21/2026	8796	MOUNTAIN ME...	APRIL 2026	10000 · 1 Ban...		20000 · *Ac...		100.00
Check	07/22/2026	8793	WILLIAMS K & S	6033017	10000 · 1 Ban...	162	10101 · SE...		201.90
Bill Pmt -Check	07/22/2026	8790	Undergrnd.Serv....	ANNUAL M...	10000 · 1 Ban...		20000 · *Ac...		300.00
Bill Pmt -Check	07/22/2026	8797	ROBERT W. JO...	Audit - Jun...	10000 · 1 Ban...		20000 · *Ac...		11,500.00
Bill Pmt -Check	07/22/2026		Bank of America	FEE - REM...	10000 · 1 Ban...		20000 · *Ac...		15.00
Deposit	07/24/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/24/2026		JUNIPER DRIV...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Deposit	07/24/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	191.90	
Deposit	07/24/2026		JUNIPER DRIVE	DEPOSIT	10000 · 1 Ban...		-SPLIT-	281.94	
Deposit	07/24/2026			Deposit	10000 · 1 Ban...		-SPLIT-	3,002.64	
Deposit	07/28/2026			Deposit	10000 · 1 Ban...		-SPLIT-	8,963.40	
Deposit	07/28/2026		JUNIPER DRIV...	Deposit M...	10000 · 1 Ban...		17000 · Juni...	196.84	
Paycheck	07/29/2026	DD1...	BEATTY, LORIN...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026	DD1...	SORNOSO, CH...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026	DD1...	CONNOLLY, IS...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026	DD1...	CZESCHIN, WI...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026	DD1...	FIORE, MARK	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026		SHIPLEY, STEV...	VOID:	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/29/2026	DD1...	CZESCHIN, WIL...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Deposit	07/29/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,211.40	
Deposit	07/29/2026		JUNIPER DRIV...	DEPOSIT	10000 · 1 Ban...		-SPLIT-	1,181.04	
Deposit	07/29/2026			Deposit	10000 · 1 Ban...		-SPLIT-	646.08	
Deposit	07/29/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Liability Check	07/30/2026		QuickBooks Pay...	Created by ...	10000 · 1 Ban...		2110 · Direc...		14,425.00
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	277.44	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		-SPLIT-	423.99	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		-SPLIT-	646.08	

HILTON CREEK COMMUNITY SERVICES DISTRICT
All Sewer Fund Transaction Detail Report
July 2026

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	203.00	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	262.32	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	670.89	
Deposit	07/30/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Paycheck	07/31/2026	DD1...	CZESCHIN, WIL...	VOID: Dire...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	CZESCHIN, WIL...	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	BEATTY, LORIN...	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	CONNOLLY, IS...	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	CZESCHIN, WI...	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	FIORE, MARK	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026		SHIPLEY, STEV...		10000 · 1 Ban...	162	-SPLIT-		531.16
Paycheck	07/31/2026	DD1...	SORNOSO, CH...	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	07/31/2026	DD1...	HAFNER, KEITH	Direct Dep...	10000 · 1 Ban...	162	-SPLIT-	0.00	
Liability Check	07/31/2026		QuickBooks Pay...	Created by ...	10000 · 1 Ban...		2110 · Direc...		4,701.20
Deposit	07/31/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	07/31/2026			Deposit	10000 · 1 Ban...		-SPLIT-	433.99	
Deposit	07/31/2026		JUNIPER DRIV...	Deposit	10000 · 1 Ban...		17000 · Juni...	104.87	
Deposit	07/31/2026		JUNIPER DRIV...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
TOTAL								**74,236.81**	**117,233.98**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Juniper Drive Clearing Account Monthly Detail Report
July 2026

Type	Date	Name	Memo	Class	Debit	Credit
Bill	07/01/2026	SDRMA	Workers' C...	164	1,850.28	
Bill	07/01/2026	PERS Health Ins...	10% Health...	164	291.58	
Bill	07/01/2026	PERS Health Ins...	10% Health ...	164	32.47	
Bill	07/01/2026	PERS Unfunded ...	10% FY 20...	164	3,222.10	
Deposit	07/02/2026	JUNIPER DRIVE ...	TOVAR J60...	164		610.00
Deposit	07/09/2026	JUNIPER DRIVE ...	BENNET/J...	164		186.20
Bill	07/16/2026	AT&T	10%	164	22.18	
Bill	07/16/2026	THE SHEET	10% DEL	164	99.12	
Bill	07/21/2026	UMPQUA BANK	10% FUEL ...	164	0.00	
Bill	07/21/2026	UMPQUA BANK	10% OFFIC...	164	182.09	
Bill	07/22/2026	W D Czeschin	10%	164	154.14	
Bill	07/22/2026	W D Czeschin	Juniper Drive	164	46.74	
Bill	07/22/2026	ROBERT W. JO...	Audit FYE 6...	164	1,150.00	
Deposit	07/24/2026	JUNIPER DRIVE ...	J6012001 R...	164		196.84
Deposit	07/24/2026	JUNIPER DRIVE	J6017004 C...	164		196.84
Deposit	07/24/2026	JUNIPER DRIVE	J6017005 C...	164		85.10
Deposit	07/28/2026	MOSS/CANNING	MOSS	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J6012014 M...	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J6016016-0...	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J6016005 S...	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J6020010 K...	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J 6013006 ...	164		196.84
Deposit	07/29/2026	JUNIPER DRIVE ...	J6016004 S...	164		196.84
Deposit	07/31/2026	JUNIPER DRIVE ...	BENNET/J...	164		104.87
Deposit	07/31/2026	JUNIPER DRIVE ...	ELLIOTT	164		196.84
TOTAL					**7,050.70**	**2,954.57**

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
101 - Checking - B of A		103,554.67
102 - LAIF		5,412.78
Mono County Treasury Inv. Pool		450,655.88
Total Checking/Savings		559,623.33
Accounts Receivable		
120 - ACCOUNTS RECEIVABLE		
121 - FINANCE CHARGES	13.91	
122 - MAINTENANCE FEES	6,354.63	
Total 120 - ACCOUNTS RECEIVABLE		6,368.54
Total Accounts Receivable		6,368.54
Other Current Assets		
JDSZB Wash Account		-5,026.94
Total Other Current Assets		-5,026.94
Total Current Assets		560,964.93
TOTAL ASSETS		**560,964.93**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
202 - ACCOUNTS PAYABLE		108.00
Total Accounts Payable		108.00
Total Current Liabilities		108.00
Total Liabilities		108.00
Equity		
32000 · 304 - Retained Earnings		567,979.17
Net Income		-7,122.24
Total Equity		560,856.93
TOTAL LIABILITIES & EQUITY		**560,964.93**

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Transactions By Month
July 2026

Type	Date	Memo	Account	Clr	Split	Debit	Credit
Jul 26							
Deposit	07/15/2026	Deposit	101 - Checking - ...	*	-SPLIT-	7,149.88	
Check	07/16/2026	Auto Payme...	101 - Checking - ...	*	60400 · 502 ...		71.54
Deposit	07/24/2026	Deposit	101 - Checking - ...	*	12000 · Und...	85.10	
Deposit	07/29/2026	Deposit	101 - Checking - ...	*	-SPLIT-	563.88	
Deposit	07/29/2026	Deposit	101 - Checking - ...	*	12000 · Und...	196.84	
Jul 26						**7,995.70**	**71.54**

JUNIPER DRIVE WASH ACCCOUNT
Transactions By Month
July 2026

	Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul 26										
	General Journal	07/01/2026	LB F...		Health Insur...	JDSZB Wash Acc...		-SPLIT-		291.58
	General Journal	07/01/2026	LB F...		Health Insur...	JDSZB Wash Acc...		JDSZB Wash...		32.47
	General Journal	07/01/2026	LB F...		10% PERS ...	JDSZB Wash Acc...		-SPLIT-		3,222.10
	General Journal	07/01/2026	LB F...		Workers Co...	JDSZB Wash Acc...		505-B - W/C I...		1,850.28
	Deposit	07/09/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	610.00	
	General Journal	07/16/2026	LB F...		ATT	JDSZB Wash Acc...		-SPLIT-		22.18
	General Journal	07/16/2026	LB F...		THE SHEET	JDSZB Wash Acc...		JDSZB Wash...		99.12
	General Journal	07/21/2026	LB F...		CC Fuel	JDSZB Wash Acc...		-SPLIT-	0.00	
	General Journal	07/21/2026	LB F...		CC Office E...	JDSZB Wash Acc...		JDSZB Wash...		182.09
	General Journal	07/22/2026	LB F...		10% Medica...	JDSZB Wash Acc...		-SPLIT-		154.14
	General Journal	07/22/2026	LB F...		10% CLOT...	JDSZB Wash Acc...		JDSZB Wash...		46.74
	General Journal	07/22/2026	LB F...		AUDIT	JDSZB Wash Acc...		509-A - Audit		1,150.00
	Deposit	07/24/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	196.84	
	Deposit	07/24/2026			Deposit	JDSZB Wash Acc...		-SPLIT-	281.94	
	Deposit	07/28/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	196.84	
	Deposit	07/29/2026			Deposit	JDSZB Wash Acc...		-SPLIT-	1,181.04	
	Deposit	07/31/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	196.84	
	Deposit	07/31/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	104.87	
	Deposit	07/31/2026			Deposit	JDSZB Wash Acc...		12000 · Unde...	186.20	
Jul 26									**2,954.57**	**7,050.70**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
July 2026

			Jul 26
Ordinary Income/Expense			
Income			
4015 · Fees			
4010 · Use Fees		-201.90	
Total 4015 · Fees			-201.90
Total Income			-201.90
Gross Profit			-201.90
Expense			
6003 · Depreciation Expense			4,200.00
6100 · Employee Benefits			
6101 · Health Insurance			
6103A · Health Insurance Operator II	2,624.26		
6104 · D Health Insurance - Retired	292.30		
Total 6101 · Health Insurance		2,916.56	
6117 · Add Compensation - Director		733.48	
6119A · Add Compensation Oper II		183.37	
6120 · Add Compensation - Secretary		183.37	
6121 · A Medical Reimb - Board		0.00	
6122 · A Medical Reimb - Employee		1,387.29	
Total 6100 · Employee Benefits			5,404.07
6200 · Payroll Expenses			
6201 · Gross Payroll-Board of Director		1,000.00	
6203A · Gross Payroll - Oper II		6,579.39	
6204A · Gross Payroll Op II - Add Dutie		1,315.88	
6205A · Gross PR Oper II OT 1.5 Op II		204.90	
6206A · Gross PR Op II Standby		356.25	
6207 · Gross Payroll - Chief Plant Op			
6208 · Weekly Standby Stipend - CPO	50.00		
6207 · Gross Payroll - Chief Plant Op - Ot...	6,063.75		
Total 6207 · Gross Payroll - Chief Plant Op		6,113.75	
6211 · Gross Payroll - Per Diem Ops		1,000.00	
6212 · Gross Payroll-Secretary		6,560.65	
6213A · Per Diem - Assistant Secretary		1,040.80	
6215 · Payroll Taxes		1,476.59	
6200 · Payroll Expenses - Other		0.00	
Total 6200 · Payroll Expenses			25,648.21

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
July 2026

			Jul 26
6280 · Professional Fees			
6281 · Audit		10,350.00	
Total 6280 · Professional Fees			10,350.00
6500 · Operations Administration			
6503 · PERS UAL		28,998.90	
6505 · Dues and Subscriptions		300.00	
6557 · Telephone			
6557B · Telephone - Cell	199.62		
6557C · Telephone - Fire Alarm	81.14		
Total 6557 · Telephone		280.76	
6570 · Insurance			
6572 · Work Comp	16,652.59		
Total 6570 · Insurance		16,652.59	
Total 6500 · Operations Administration			46,232.25
6506 · Travel - Non Litigation			
6370 · Meals		0.00	
Total 6506 · Travel - Non Litigation			0.00
6550 · Office Expenses			
6550A · Bank Service Charges		386.72	
6550C · Website / Advert./ Pub Notice		2,110.95	
6550E · Postage/Shipping - Lab Testing		155.80	
6550G · Office Communication- Not Phone		43.20	
6550J · Office General / Misc		376.79	
Total 6550 · Office Expenses			3,073.46
6559 · Supplies - Misc			
6558 · Clothing Reimbursement		420.70	
Total 6559 · Supplies - Misc			420.70
6600 · Repairs & Maintenance			
6601 · A Automobile Expense			
6601A · Fuel	0.00		
Total 6601 · A Automobile Expense		0.00	
6603 · Lab Testing		196.00	
6604 · Plant - General / Misc		3,054.38	
6609 · Sewer Lines- General Maint		0.00	

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
July 2026

	Jul 26
6611 · U Utilities	
6611 B · SCE - Plant	2,514.35
6611 C · SCE - Pump Station	933.66
Total 6611 · U Utilities	3,448.01
Total 6600 · Repairs & Maintenance	6,698.39
6615 · Equipment Rental	
6615 A · Equiment Use - Plant Projects	649.00
Total 6615 · Equipment Rental	649.00
Total Expense	102,676.08
Net Ordinary Income	-102,877.98
Other Income/Expense	
Other Income	
7031 · Interest Income	3.40
Total Other Income	3.40
Net Other Income	3.40
Net Income	**-102,874.58**

HILTON CREEK COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET FY 2026-2027

	REVENUE	GL#	2026/2027 Proposed SEWER Budget	July 0.0833
	General Operating Revenue:			
1	Property Taxes **Transferred** to Operations		100,000.00	
	Sewer Operation & Maintenance Revenue:			
2	Sewer Use Fees	10%	678,394.20	110,183.28
	Sewer Capital Improvement Revenue: Moved			
	Investment Revenue			
4	Transfer From Reserves		-	
5	Transfer From Other Funds		-	
6	Other Revenue		-	
7	Admin Fees Collected			
8	Late Charges		-	*563.89*
9	*Juniper Drive Funds Collected or (Transferred)*			
	TOTAL REVENUES		**778,394.20**	**110,747.17**
	EXPENSES			
	ADMINISTRATION EXPENSES	**6000**		
10	Administration Fees	6001	500.00	
11	Trasfer out to Emergency Reserves		-	
12	Transfer out to Capital Improvement Projects		-	
13	Transfer out to Other Investment Accounts			
14	***Depreciation Expense (Book Entry Only)	6003	50,000.00	4,200.00
	SUBTOTAL		**50,500.00**	**4,200.00**

			2026/2027 Proposed SEWER Budget	July
	Estimated EMPLOYEE BENEFITS	**6100**		
15	Medical Reimbursement - Director (5)	6121	16,200.00	
16	Medical Reimbursement - GM	6122	1,620.00	
17	Medical Reimbursement - Oper II	6122	7,200.00	1,387.29
18	Medical Reimbursement - OPERATOR/OIT	6122	1,620.00	
19	Medical Reimbursement - Secretary / ASSIST	6122	2,250.00	
20	Administrative Assistant	6122	1,620.00	
21	Health Insurance (1) General Manager	6102	33,075.00	
22	Health Insurance (1) Base Rate Oper II	6103A	33,075.00	2,624.26
23	Health Insurance OPERATOR/OIT (Currently Unfilled)	6103B	33,075.00	
24	Health Insurance - Retired (2)	6104	4,455.00	292.30
25	Retirement Benefits - Employer Contributions GM	6108	8,524.44	
26	Retirement Benefits - Employer Contributions Oper II (10.19%)	6107	8,490.98	
27	Retirement Benefits - Employer Contributions OPERATOR / OIT (Pepra 7.96%)	6109	4,097.81	
28	Additional Compensation - GM	6118	1,980.00	733.48
29	Additional Compensation - Oper II	6119A	1,980.00	183.37
30	Additional Compensation - OPERATOR/OIT	6119B	1,980.00	
31	Add Compensation - Directors	6117	9,900.00	
32	Add Compensation - Secretary	6120	1,980.00	183.37
33	Add Compensation - Administrative Assistant	6120	1,980.00	
	SUBTOTAL		**175,103.24**	**5,404.07**

			2026/2027 Proposed SEWER Budget	July
	PAYROLL	**6200**		
	Salaries & Employee Benefits:			
34	Director's Gross Salary + $3,000 Special Meetings if they occur	6201	8,100.00	1,000.00
35	General Manager Salary	6202	105,589.29	
36	Operator II	6203A	83,655.00	6,579.39
37	Operator II Overtime	6205A	10,000.00	204.90
38	Operator II Additional Duties Pay	6204A	18,404.10	1,315.88
39	Operator II Operations Stand by Time	6206A	3,500.00	356.25
40	/OPERATOR OIT	6203B	51,480.00	
41	OPERATOR /OIT Overtime (100 Hours)	6205A	4,125.00	
42	OPERATOR/OIT Operations Stand by Time	6206B	1,000.00	
43	Chief Plant Operator - Part Time	6207	80,000.00	6,063.75
44	CPO Operations Stand by Time	6208	1,000.00	50.00
45	Perdiem Operations	6211	20,000.00	1,000.00
46	Secretarial Gross Salary Part Time	6212	45,000.00	6,560.65
47	Perm Part Time Administrative Assistant	6213A	19,800.00	1,040.80
48	Payroll Taxes	6215	20,790.00	1,476.59
	SUBTOTAL		**472,443.39**	**25,648.21**

			2026/2027 Proposed SEWER Budget	July
	OPERATIONS	**6500**		
49	Liability Insurance	6571	13,500.00	
50	Worker's Comp Insurance	6572	22,500.00	16,652.59
51	Auditor / Accounting	6281	12,240.00	10,350.00
52	Legal Fees	6283	4,770.00	
53	Consultant Fees		10,000.00	
54	Dues & Subscriptions	6505	3,600.00	300.00
55	Travel -Non Litigation	6506	3,600.00	
56	License & Permits	6307	35,000.00	
57	Educational Expenses	6556	8,100.00	
58	Telephone	6557	4,500.00	280.76
59	Office Expenses	6550	12,000.00	3,073.46
60	Rent/Property Lease	6290	500.00	
61	Contingency Admin Operations	6560	10,000.00	
	SUBTOTAL		**140,310.00**	**30,656.81**
	REPAIRS & MAINTENANCE	**6600**		
62	Auto Expenses	6601	9,000.00	
63	Contract Services	6602	5,000.00	
64	Lab Testing	6603	6,500.00	196.00
65	Plant - General Repairs & Maintenance	6604	15,000.00	3,054.38
66	Tools & Equipment - Non Capital	6605	10,000.00	
67	SCADA	6606	15,000.00	
68	Plant - Pond Maintenance	6607	2,000.00	
69	Plant - Sludge Removal	6608	2,000.00	
70	Sewer Lines - Vactor, Replace, Lining & General Maint.	6609	35,000.00	
71	Supplies & Uniform/Clothing Allowance	6559	1,200.00	420.70
72	Water - Cancelled Service	6611A		
73	SCE- Plant	6611B	33,000.00	2,514.35
74	SCE - Pump Station	6611C	12,100.00	933.66
75	Heavy Equipment & Snow Removal Plant	6616	15,000.00	649.00
76	Repairs & Maintenance Contingency	6618	10,000.00	
	SUBTOTAL		**170,800.00**	**7,768.09**

			2026/2027 Proposed SEWER Budget	July
	LONG TERM LIABILITY			
77	**L.A County - Loan Repayment**	**6900**	*8,200.00*	
78	**CalPERS Unfunded Liability - Inv Allocation**	**6503**	31,500.00	**28,998.90**
79	**Leave Payout (Vac & SL) - Inv. Fund Alloc.**	**2106**	22,500.00	
	SUBTOTAL		**62,200.00**	**28,998.90**
	SUBTOTAL ALL EXPENSES		**1,071,356.62**	**102,676.08**
	LESS ADJUSTMENTS			
80	*Depreciation Expense (Book Entry Only)*		*50,000.00*	*4,200.00*
80	***** Vacant Positions*		*248,166.54*	*733.48*
	Long Term Liabilities (Not LA County)			*28,998.90*
	****Less Non Budget Items*			
	Adjusted Total Expenses		*298,166.54*	*33,932.38*
	TOTAL ADJUSTED EXPENSES		**773,190.08**	**68,743.70**
	Year to Date Available Revenue (Include. Prop. Tax TXF)			
	Year to Date Expenses			
	Net Available Revenue			

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

SDRMA Budgt Report	
Total Adjusted Expenses	**1,071,356.62**
Exclude	
Capital Expenditures (already excluded)	-
Reserves (Contingency)	20,000.00
Principal/interest Payments	20,000.00
long tem debt	
L.A County	8,200.00
PERS Unfunded Liability	31,500.00
Leave Payout Liability	22,500.00
Blue Lined Adjustments	248,166.54
Total Exclusions	**350,366.54**
Reportable Budget	**796,071.37**

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Profit & Loss
July 2026

		Jul 26
Ordinary Income/Expense		
Expense		
500- OPERATING EXPENSES		
504 - Employee Benefits		
504-A - Retirement	3,222.10	
504-B - Health Insurance	324.05	
504 C EE Med Reimb	154.14	
Total 504 - Employee Benefits		3,700.29
Employee Clothing Reimb		46.74
63300 · 505 - Insurance Expense		
505-B - W/C Insurance	1,850.28	
Total 63300 · 505 - Insurance Expense		1,850.28
64900 · 507 - Office Expense		
60400 · 502 - Bank Service Charges	71.54	
64900 · 507 - Office Expense - Other	281.21	
Total 64900 · 507 - Office Expense		352.75
66700 · 509 - Professional Fees		
509-A - Audit	1,150.00	
Total 66700 · 509 - Professional Fees		1,150.00
67200 · 511 - Repairs and Maintenance		
60200 · 514- Automobile Expense	0.00	
Total 67200 · 511 - Repairs and Maintenance		0.00
68100 · 515 - Telephone Expense		22.18
Total 500- OPERATING EXPENSES		7,122.24
Total Expense		7,122.24
Net Ordinary Income		-7,122.24
Net Income		**-7,122.24**

JUNIPER DRIVE
Preliminary BUDGET FY 2026-2027
Friday, July 31, 2026

REVENUE	2026-2027 BUDGET	July Month 1
Road Maintenance Revenue:		
Maintenance Fees Collected	49,000.00	7,995.70
Maintenance Fees Collected Through Sewer Fund	31,000.00	2,954.57
Combined Maintenance Fees Collected	88,000.00	10,950.27
Interest - LAIF	100.00	
Interest - County Investment Pool	7,000.00	
Transfer From Invest. Pool	50,000.00	
Late Fees	-	
TOTAL REVENUES	**145,100.00**	**10,950.27**
EXPENSES		
ADMINISTRATION EXPENSES		
Administration Fee		
Other		
SUBTOTAL	**-**	**-**
EMPLOYEE BENEFITS		
STAFF GROSS BENEFITS		3,700.29
	-	
SUBTOTAL:	**-**	**3,700.29**
PAYROLL		
Salaries & Employee Benefits:		
STAFF GROSS SALARY		
SUBTOTAL	**-**	**-**
OPERATIONS		
Liability Insurance	1,150.00	
Worker's Comp Insurance	2,000.00	1,850.28
PERS Unfunded Liability	3,500.00	
Accounting	1,260.00	1,150.00
Legal	5,299.90	
Dues & Subscriptions	400.00	
Travel -Non Litigation	400.00	
License and Fees	3,500.00	
Office Expenses	1,333.33	352.75
Educational Expenses	8,999.90	
Telephone	50.00	22.18
Contingency	1,000.00	
SUBTOTAL	**28,893.13**	**3,375.21**
REPAIRS & MAINTENANCE		
Auto Expenses	1,000.00	
Contract Services		
Snow Removal Contract	60,000.00	
Snow Removal Beyond Contract	10,000.00	
Supplies	0.00	46.74
Repairs & Maintenance		
Transfer to Juniper Drive Investment Account		
SUBTOTAL:	**71,000.00**	**46.74**
Debt Service:		
TOTAL EXPENSES	**99,893.13**	**7,122.24**

Should Consider:
Road Condition?
Snow Removal

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

Type	Date	Memo	Account	Split	Debit	Credit
Deposit	07/31/2026	JULY 2026	12000 · 3 B of A...	7031 · Intere...	3.40	
TOTAL					**3.40**	**0.00**

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

Loan	
General Capital Reserve Funds	
Deposit 5/9/2023	91,806.00
Total Budget Available	**91,806.00**
Payments	
11/12/24 First Pmt	(4,730.97)
4/9/2025	(4,730.97)
10/21/2025	(4,730.97)
4/21/2026	(4,730.97)
Incentives	
4/8/2025	(31,780.99)
Funds not used and returned	
11/12/2024	(32,963.48)
SUBTOTAL	**(83,668.35)**
Remaining Balance	**8,137.65**

HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
Friday, July 31, 2026

	Balance Forward	Year To Date
REVENUE		
Emergency Reserves		
Earmarked Property Tax	192,546.40	192,546.40
Transfers		-
Other		-
		-
		-
		-
TOTAL EMERGENCY RESERVES		**192,546.40**
EXPENSES		
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
SUBTOTAL		**-**
DEFICIT		

HILTON CREEK COMMUNITY SERVICES DISTRICT
District Funds Transfer Transactions
July 2026 through June 2027

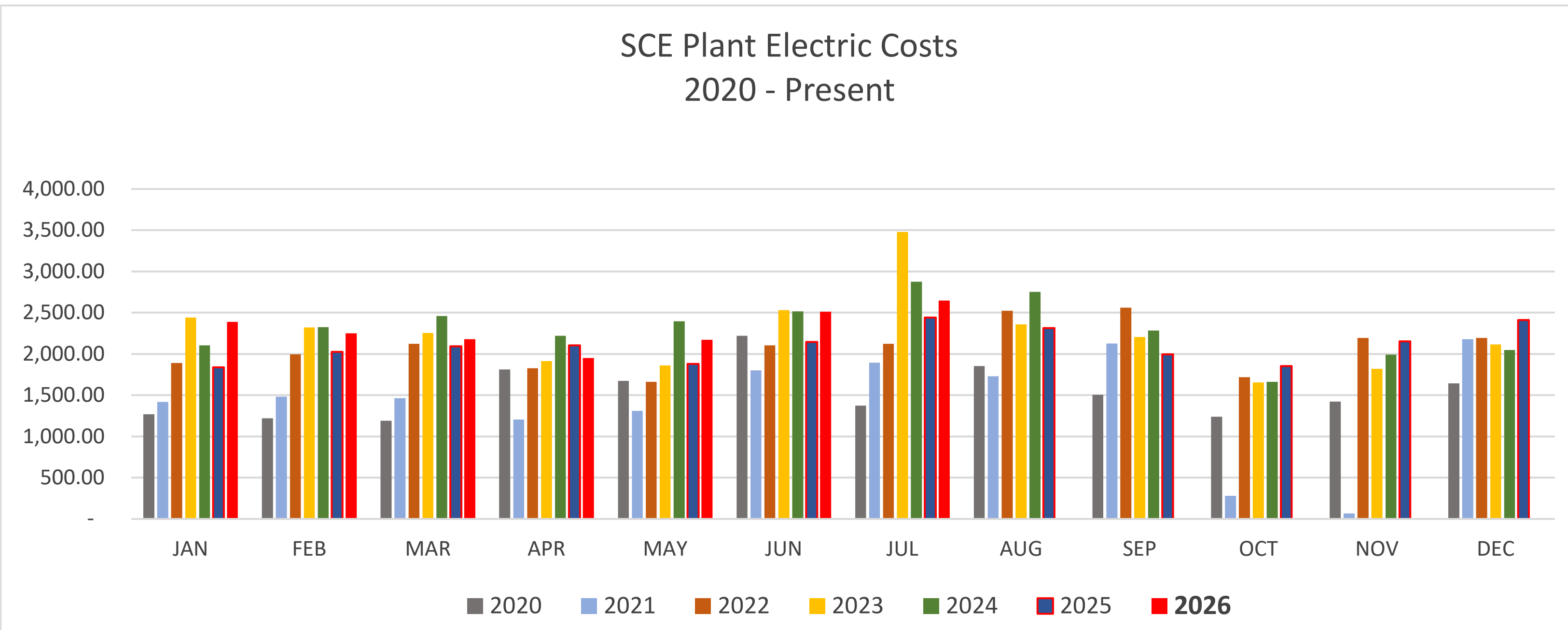
	Type	Date	Memo	Account	Debit	Credit
Jul 26						
Jul 26						
Aug 26						
Aug 26						
Sep 26						
Sep 26						
Oct 26						
Oct 26						
Nov 26						
Nov 26						
Dec 26						
Dec 26						
Jan 27						
Jan 27						
Feb 27						
Feb 27						
Mar 27						
Mar 27						
Apr 27						
Apr 27						
May 27						
May 27						
Jun 27						
Jun 27						
TOTAL						

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Fund Transfer Transactions
July 2026 through June 2027

	Type	Date	Memo	Account	Debit	Credit
Jul '26 - Jun 27						
Jul '26 - Jun 27						

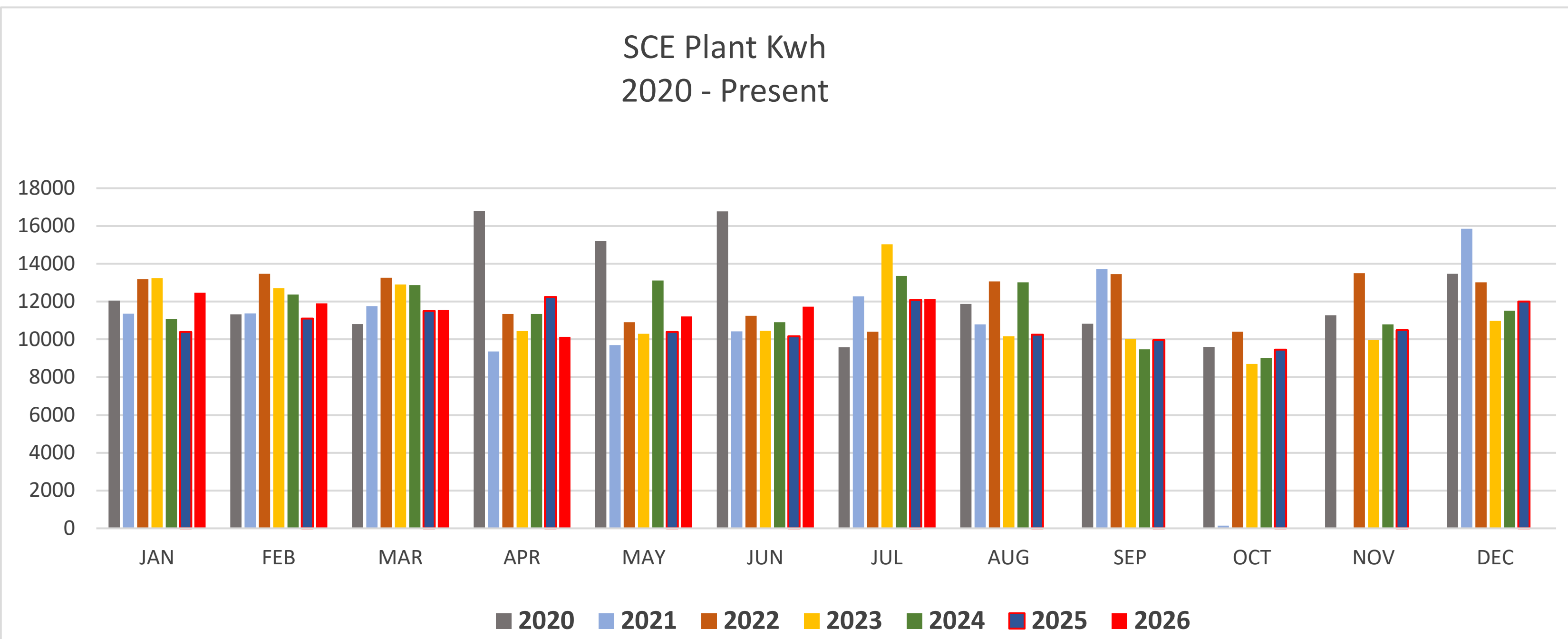
HILTON CREEK CSD
PLANT SCE ELECTRIC BILLS

	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	2,514.35	2,646.59						
Mo. Avg	1,628.36	1,623.98	1,679.67	1,556.31	1,609.53	1,931.87	1,979.54	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	11731	12131						
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 26-27						PEAK HOURS PLANT 26/27				PEAK HOURS PLANT 25 Comparrison		
	FY 2025-2026		FY 2026-2027		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF	ON PEAK	MID PEAK	OFF PEAK
	Kwh	Cost	Kwh	Cost	Kwh	Cost							
JUL	12090	2441.61	12131	2646.59	41	204.98	2056	803	9272		1743	998	9349
AUG	10253	2313.70			-10253	-2313.70					1584	734	7935
SEP	9957	1994.75			-9957	-1994.75					1511	723	7604
OCT	9453	1855.42			-9453	-1855.42						2228	3948
NOV	10486	2151.66			-10486	-2151.66						2316	4784
DEC	12009	2411.44			-12009	-2411.44						2725	5320
JAN	12472	2388.05			-12472	-2388.05						2816	5529
FEB	11910	2248.70			-11910	-2248.70						2603	5499
MAR	11573	2180.58			-11573	-2180.58						2693	4849
APR	10136	1949.30			-10136	-1949.30						2332	4188
MAY	11215	2172.04			-11215	-2172.04					270	2329	4966
JUN	11731	2514.35			-11731	-2514.35					18/35	862	9034
AVG YTD	11,107	$ 2,218.47	12,131	$ 2,646.59			2,056	803	9,272	#DIV/0!	1,613	1,947	6,084

	Pump Station Use Comparison						PEAK HOURS PUMP			
	FY 2025-2026		FY 2026-2027		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost				
JUL	3144	842.36	2812	850.55	-332	8.19	496	194	2122	
AUG	2665	778.13			-2665	-778.13				
SEP	2563	722.95			-2563	-722.95				
OCT	2824	837.93			-2824	-837.93				
NOV	3361	818.12			-3361	-818.12				
DEC	3917	892.36			-3917	-892.36				
JAN	3644	820.74			-3644	-820.74				
FEB	3932	920.93			-3932	-920.93				
MAR	4039	835.57			-4039	-835.57				
APR	3338	959.71			-3338	-959.71				
MAY	2682	684.34			-2682	-684.34				
JUN	3145	933.66			-3145	-933.66				
AVG YTD	3271	$ 837.23	2812	$ 850.55			496	194	2122	#DIV/0!

SUMMER COST PERIODS (June 1 to Sept 30)

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

Fiscal Year Summary
July 1, 2026 to June 30, 2027
Equipment Use

	Sewer		Juniper		Total		Capital	
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
July	13.50	1,999.25	-	-	13.50	1,999.25	-	
August No Time Reported	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-		
March No Hours	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June			-	-	-	-	-	-
Total Fiscal Year Costs	**13.50**	**1,999.25**	**-**	**-**	**13.50**	**1,999.25**	**-**	**-**

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 Amount refunded to Juniper

Snow Activity Notes

HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
Tuesday, July 21, 2026
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CA, 93546
<u>Minutes</u>

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

   A. ROLL CALL

Members Present:	Mr. Steve Shipley, Ms. Windsor Czeschin, Mr. Mark Fiore and Ms. Isabel Connolly
Members Absent:	1 Vacancy
Staff Present:	Ms. Lorinda Beatty, Mr. Keith Hafner and Ms. Chandler Sornoso
Guests:	None

2. **ADDITIONS TO AGENDA**

   A. No Additions

3. **PUBLIC COMMENT**

   A. There were no public comments

4. **PRESENTATIONS**

   A. There were no presentations

5. **PUBLIC HEARINGS**

   A. Adopt Preliminary Budgets Fiscal Year 2026-2027

   Mr. Shipley Opened the floor for public comments. There were no public comments.

   Motion: To Adopt Preliminary Budgets Fiscal Year 2026-2027 as Presented.

   Moved by Ms. Czeschin, Second by Mr. Mark Fiore

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	Aye	Absent	Aye

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 June 16, 2026

Motion: To Approve the Consent Agenda as presented.

Moved by Ms. Czeschin, Second by Ms. Conolly

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	Aye	Absent	Aye

7. NEW BUISNESS

A. Resolution 2026-05 Mono County Hazard Mitigation Plan

Motion: To Adopt Resolution 2026-05 Mono County Hazard Mitigation Plan

Moved by Ms. Conolly, Second by Mr. Fiore

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	Aye	Absent	Aye

B. Health Insurance Employee

No update

C. Board Vacancy

Ms. Beatty advised the Board that they may appoint a new Board member on or before August 23, 2026. If an appointment is not made by that date, the vacancy will be filled through the election process.

D. Audit FY 2024-2025

Ms. Beatty presented the Board with the 2024–2025 Financial Audit. Minor observations were noted regarding the County Investment Pool reconciliation, outstanding checks and deposits, and checks that were incorrectly dated June 30 instead of July 1. Staff clarified that the cash account referenced in the audit is the County Investment Pool, which is reconciled and reported to the Board monthly. It was explained that the account cannot be fully reconciled until the County provides the necessary supporting information, as the County may post or backdate transactions after month-end and updated information is not always available until several months later. Staff noted that this timing difference contributed to the audit observation. The Board acknowledged the audit recommendations, and the identified items will be addressed.

8. OLD BUSINESS

A. Fiscal Year 2026-2027 Sewer Rate Increase

The Board discussed the fee increase that is scheduled for fiscal year 2026-2027. Mr. Fiore added that the District paid a lot of money for the rate study and would like it to stay on schedule. Taking into consideration Mr. Fiore's statement and discussion with administrative staff, The Board decided to delay the increase for now but would revisit before the end of the calendar year.

B. Fiscal Year Contracts

a. Jason Hatter
No changes to the current contract

b. Keith Hafner
No changes to the current contract

c. Billy's Snow Removal
Mr. Czeschin would like the board to consider extending his contract with a 10 percent increase to the current hourly rate through September30th. The Board tabled the contract for a future meeting.

C. Wastewater Plant Operator
No update

Motion: To delay the scheduled Sewer Rate Increase to an undetermined date.

Moved by Ms. Conolly, Second by Ms. Czeschin

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	No	Absent	Aye

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update

Ms. Beatty and Ms. Sornoso continue to work together on training related to meeting minutes, reconciliations, and payroll. Ms. Sornoso has begun performing these duties on her own. She continues to learn the County's procedures and processes..

B. ADU UPDATE
No update

C. Delinquent Accounts Update
The delinquent accounts have been sent into the County for collection, and they have been added to their property taxes

D. R.V Park Audits
Ms. Beatty has not been unable to complete this audit yet. Ideally this will be reconciled before the September billing cycle.

10. OPERATIONS SEWER FACILITIES/JUNIPER DRIVE GENERAL UPDATE

A. General Report on Status of Facilities and Operational Stability

1. **Plant Automation Update-** No update
2. **Clarifiers**- The oil has been changed in Clarifier #2
2. **Wells-** Samples were collected last month and the results show that nitrates were slightly elevated
3. **Drying Beds-** Awaiting approval from BLM for an expansion of the drying beds
4. **Easements, Manholes and Sewer Lines-** No update
5. **Testing and Flows-** The plant averages about 66k gallons daily with a high of 83k gallons on July 4th.
6. **Juniper Drive Maintenance-** No update
7. **Miscellaneous Projects**
   - **a.** Lift Station Water – The valve has not been located, awaiting a response from Mountain Meadows Mutual Water Company
   - **b.** Old Carwash Drain – No update

11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

Mr. Shipley stated that he would like to revisit the Juniper Drive expense allocation for further analysis.

12. BOARD MEMBER COMMENTS/REPORTS

- None

13. ANNOUNCEMENTS

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

14. CLOSED SESSION

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

Motion: To Adjourn the July 21, 2026, Open Meeting into Closed Session at 6:59 p.m.
Moved by Ms. Czeschin, Second by Mr. Mark Fiore

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	Aye	Absent	Aye

Motion: To Adjourn the July 21, 2026, Closed Session into Open Session at 8:34 p.m.

Moved by Ms. Czeschin, Second by Mr. Mark Fiore

Ms. Connolly	Ms. Czeschin	Mr. Fiore	Vacancy	Mr. Shipley
Aye	Aye	Aye	Absent	Aye

15. ADJOURNMENT

Motion: To Adjourn the July 21, 2026 Regular Board Meeting at 8:34 p.m.

Moved by Ms. Czeschin, Second by Ms. Conolly

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

The meeting was adjourned at 8:34 p.m.

Hilton Creek Community Services District
Cost Allocation Plan

Purpose / General Statements

The purpose of this cost allocation policy is to summarize, in writing, the methods and procedures that Hilton Creek Community Services District (District) will use to allocate costs to various expenses to the Juniper Drive Special Zone of Benefit (Juniper Drive).

Reasonable Costs: Reasonable if, in its nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Recognized and necessary, consistent, related to an action and/or amount deemed within the norms of business conduct. Consistent with established District practices and policies, local, state and federal requirements.

Allocable Costs: A cost is allocable if the goods or services involved are chargeable or assignable to the Juniper Drive in accordance with the relative benefits received. Incurred solely to advance the work; or benefit both the District and Juniper Drive in portions that can be approximated through the use of reasonable methods; be assignable to the benefiting activities without undue effort or cost. Any cost allocable to Juniper Drive may not be charged to other programs to overcome fund deficiencies, avoid restrictions, regulations, or terms and conditions of the Juniper Drive.

Proportional Benefit has been determined by the Board of Directors as 10% of identified costs in Table 1 and variable costs in Table 2.

10% cost allocation as identified by the Board of Directors	
Personnel Compensation General Managers' Gross Salary Secretary to the Board Gross Salary Board Director Gross Salary Board Director Extra Compensation Plan **Personnel Benefits** Health Insurance Retirement Medical Reimbursement Plan	**Operational Expenses** Liability Insurance Workers' Compensation Insurance Office Expenses – General and Billing (Telephone, FAX, computer equipment, printing, postage etc.) Vehicle Maintenance Vehicle Purchase

TABLE 1

	Expenses Determined to be other than 10%
100%	Manhole Repair (Juniper Drive Only) when damage is caused by maintenance or snow removal
100%	Juniper Drive Road Maintenance, Asphalt, Slurry
0%	Juniper Drive Road Maintenance created by sewer failure
90%	Juniper Drive Snow Removal (10% to be paid by Sewer Fund for Sewer Plant & Pump Station).

TABLE 2

Last updated: 8/18/2026 9:43 AM
Lorinda Beatty

Finance Procedures

General

There are separate QuickBooks accounts for the Hilton Creek Community Services District (District) and the Juniper Drive Special Zone of Benefit (Juniper Drive).

All payments are distributed from the District's QuickBooks account utilizing the District's bank account. The District has established a "Juniper Drive SZB Clearing Account" within its QuickBooks account to monitor the allocations as identified in the Cost Allocation Policy.

The "Juniper Drive SZB Clearing Account" also stores information for payments received in which the payee has combined the Sewer Use Fees and the Juniper Drive Road Maintenance Fees. This is not related to this procedure but is good knowledge to have.

Procedures:

Salaries

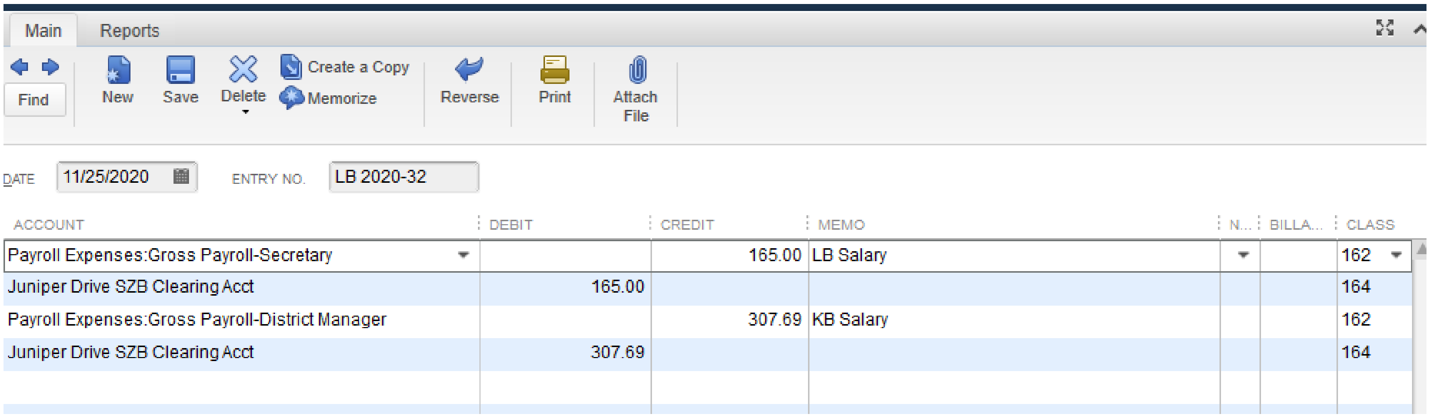
Cost allocation for gross salaries will be processed with a journal entry using the same date as the expense was deducted from the District's bank account.

After the employees have been paid: In QuickBooks (District) go to Company and from the drop-down list select "Make General Journal Entries". Enter the appropriate date, use the drop-down arrow to select the appropriate expense account. Enter the 10% amount under Credit, Use the memo to note the transaction. Under "Class" enter 162 then go to the next line. Enter the "Juniper Drive SZB Clearing Account" (note as you begin to type the account will appear) Under Debit enter the same 10% amount and under "Class" Enter 164.

Class 162 is the District fund account. Class 164 is the Juniper Drive fund account

Essentially you are telling the program. Exchange part of the expense from the District's fund and put it in the Juniper Drive fund.

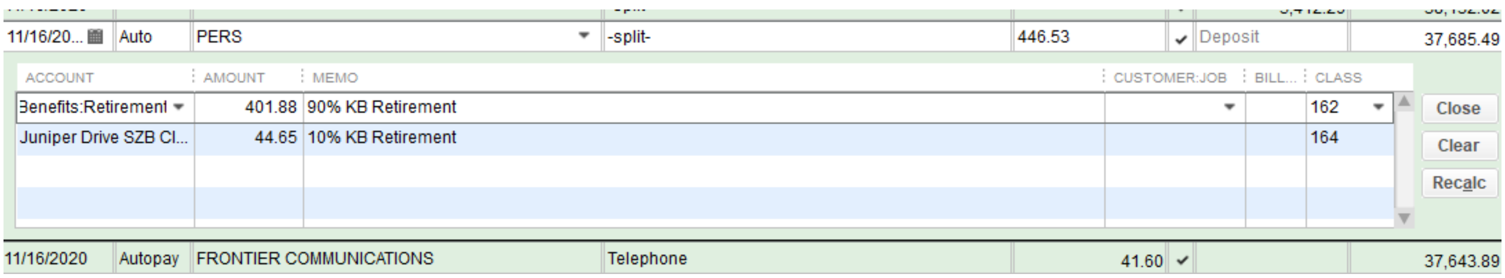
In the example below. LB's gross salary was $1,650.00 and 10% (or $165.00) of this cost is allocated to Juniper Drive as per policy. KB's salary was $3,076.90 and 10% (or $307.69) of this cost is allocated to Juniper drive. Once complete select Save & Close.



Once the journal entry is complete you will log this amount in the “Fund Balances” worksheet under JD JES. This will report to the Board what amounts were allocated in the form of a Journal Entry. See procedures for “Fund Balances Report” in a separate policy and procedures.

Expenses

Expense allocation is completed as the check is processed for payment. Simply enter the total amount in the “Payment Column” then select at the bottom of the page “Splits”



The line will expand and you can enter the 90% amount of the payment that remains in fund 162 and 10% to be allocated to fund 164.

Enter an explanation in the memo, press close when complete and select “Record” at the bottom of the screen.

Once the changes are made you will also need to make the adjustments in the Juniper Drive Quickbooks account and record the changes in the register of “JD Wash Account”

Last updated: 8/18/2026 9:43 AM
Lorinda Beatty