

**BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, MARCH 17, 2026
5:00 P.M.**

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

Zoom: <https://us02web.zoom.us/j/81386518131>

Additional Information on last page

AGENDA

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

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

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

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

- 4. PRESENTATIONS**

No Presentations Scheduled

- 5. Public Hearings**

No Public Hearings Scheduled

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

- 7. NEW BUSINESS**
 - A. Supplemental Health Insurance
 - B. Billing Periods – Monthly or Every Other Month.
 - C. Washing Machine Fees – Community Washing Machines.

- 8. OLD BUSINESS**
 - A. Replacement Vehicle
 - B. Plant Staffing
 - C. Vactor Truck

- 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. 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: April 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: Mar 17, 2026 05:00 PM Pacific Time (US and Canada)
Topic: HILTON CREEK CSD

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+1 386 347 5053 US
+1 507 473 4847 US
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Webinar ID: 813 8651 8131
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**HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS**

03/14/26

Accrual Basis

February 18 through March 17, 2026

Type	Date	Num	Name	Memo	Amount
Feb 18 - Mar 17, 26					
Liability ...	02/26/2026		QuickBooks Payroll Service	Created by Payroll Service on 02/2...	-13,690.83
Paycheck	02/27/2026	DD1548	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	02/27/2026	DD1549	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	02/27/2026	DD1551	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	02/27/2026	8760	FIORE, MARK		-349.02
Paycheck	02/27/2026	DD1552	PRESTON, DEVIN M	Direct Deposit	0.00
Paycheck	02/27/2026	8761	SHIPLEY, STEVE H		-257.97
Paycheck	02/27/2026	DD1553	SORNOSO, CHANDLER W	Direct Deposit	0.00
Paycheck	02/27/2026	DD1550	CZESCHIN, WILLIAM	Direct Deposit	0.00
Liability ...	02/27/2026		QuickBooks Payroll Service	Created by Payroll Service on 02/2...	-3,215.90
Liability ...	02/27/2026		PERS 457 Contributions	3320645013	-183.33
Liability ...	02/27/2026		PERS Retirement	3320645013	-460.45
Bill Pmt -...	02/27/2026		AT&T	FEBRUARY 2026	-266.20
Bill Pmt -...	02/27/2026		PERS Retirement	FEB EMPLOYER CONTRIBUTION	-675.88
Bill Pmt -...	02/27/2026		PERS Health Insurance	MARCH 2026	-3,240.61
Paycheck	02/28/2026	DD1554	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	03/01/2026	8759	Hatter, Jason T		-877.50
Bill Pmt -...	03/03/2026		MAMMOTH BUSINESS ES...	INVOICE 12165	-136.85
Bill Pmt -...	03/03/2026		UMPQUA BANK	2026 FEBRUARY	-11,543.44
Bill Pmt -...	03/03/2026		FRONTIER COMMUNICAT...	Pump Station Alarm System 2/22/...	-54.97
Bill Pmt -...	03/03/2026		MCWD	PAID ONLINE	-77.60
Bill Pmt -...	03/04/2026		MAMMOTH DISPOSAL	2026 FEB	-239.08
Bill Pmt -...	03/09/2026		Bank of America	FEE - REMOTE DEPOSIT	-15.00
Bill Pmt -...	03/12/2026		Intuit	ACH CUSTOMER PROCESS PAY...	-3.43
Liability ...	03/14/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -16333...	-251.92
Liability ...	03/14/2026	E-pay	EFTPS	94-2834850 QB Tracking # -16333...	-2,917.76
Liability ...	03/14/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # -16333...	-1,035.61
Bill Pmt -...	03/15/2026		SCE Plant	02/03/2026 TO 03/04/2026	-2,248.70
Bill Pmt -...	03/15/2026		SCE Pump Station	02/03/2026 TO 03/04/2026	-920.93
Bill Pmt -...	03/17/2026	8762	BILLY CZESCHIN	Heavy Equipment over 60 hours - ...	-5,052.96
Feb 18 - Mar 17, 26					-47,715.94

**WORKING ACCOUNT BALANCES
PER ALLOCATION**

DELTA
7/1/2023 to
02/28/2026

7/1/2023 6/30/2024 6/30/2025 2/28/2026

Operations

Checking	50,171.63	18,642.36	43,044.44	92,985.98	42,814.35
<i>*Inv - Operations Reserves</i>		25,000.00	50,000.00	71,329.43	71,329.43
<i>*Inv- Emergency Reserves</i>		42,546.40	137,546.40	192,546.40	192,546.40
<i>*Inv - PERS UAL</i>		25,000.00	25,000.00	30,688.00	30,688.00
<i>*Inv - Personnel Leave Liabilities</i>		25,000.00	25,000.00	25,000.00	25,000.00
<i>*Inv- Annual Insurance Holdings</i>				20,000.00	20,000.00
SF Owes JD			(6,916.21)	29,833.00	29,833.00
Total Operations Funds	50,171.63	136,188.76	273,674.63	462,382.81	386,038.54
<i>*Investment Pool</i>					

Capital

Savings	152,054.71	52,898.82	55,574.42	88,947.44	(63,107.27)
<i>*Inv - Capital Reserves</i>		42,546.40	67,546.40	117,546.40	117,546.40
<i>*Inv- Generator Reserves</i>		42,546.40	75,000.00	150,000.00	150,000.00
<i>*Inv - Clarifier Replacement Holdings</i>			-	-	-
<i>Inv. - Vehicle Replacement Holdings</i>			-	-	-
					-
Total Capital Funds	152,054.71	137,991.62	198,120.82	356,493.84	204,439.13
<i>*Investment Pool</i>					

Juniper Operations

Juniper Drive Checking	107,248.24	140,925.97	118,767.88	155,078.45	47,830.21
Juniper Wash	1,514.88	-	(0.00)	(29,833.00)	(31,347.88)
Juniper Investment Funds	321,331.30	323,913.21	389,021.86	392,539.93	71,208.63
Total Juniper Drive	430,094.42	464,839.18	507,789.74	517,785.38	87,690.96

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

February 28, 2026

Account	Previous				2/28/2026
	Balance	Credits	Debits	Adjustments	Balance
**Bank of America *	98,955.67	42,614.45	(48,584.14)	-	92,985.98
Sewer Fund Use Fees & Expenses		39,589.61	(45,277.33)		
Cancelled / Return/ Fin. Chg Other					
County Inv. Pool Transfer			-		
LAIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees		-	-		
Delinquent Accounts - Collection					
Availability Fees					
Juniper Deposits/Expenses		3,024.84	(3,306.81)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
Capital Reserve	88,944.71	2.73	-	-	88,947.44
Connection & Availability Fees					
Transfers			-		
Interest		2.73			
LAIF	5,681.30	-	-	-	5,681.30
Checking Transfers					No Change
Interest					
Other					
Other					
County Investment Pool	814,315.41	24,866.49	-	-	839,181.90
Checking Transfers			-		
LAIF Transfers					
Interest					
Unsec. Property Tax					prop tax adj
Secure Property Tax					
Other		24,866.49			Excess ERAF 9/18
Unitary Property Tax					
Delinquent /Avial Fee Collection					
Total**	1,007,897.09	67,483.67	(48,584.14)	-	1,026,796.62

** Balance Owed to Sewer Fund 29,833.00

Total with Juniper Drive Oweing 1,056,629.62

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

Juniper Drive Special Zone of Benefit Funds

0

February 28, 2026

	Previous	Credits	Debits	Adjustments	2/28/2026 Balance
Bank of America	153,445.27	1,633.18	-	-	155,078.45
Juniper Drive Fees Collected		1,633.18			
Juniper Drive Expenses					
LAIF	5,308.43	-	-	-	5,308.43
Interest					No Change
Other					
County Investment Pool	392,539.93	-	-	-	392,539.93
Checking Transfers					
Interest					
Other					<i>No Change</i>
Total**	551,293.63	1,633.18	-	-	552,926.81

** Balance Owed to Sewer Fund (29,833.00)

Total with Balance Owed to Sewer Fund 523,093.81

Juniper Drive Wash					
Fwd	JD Fees Coll	JD Checks	*Adjust	Pmt to SF	JD Owes SF
	(29,551.03)	3,024.84	(3,306.81)		(29,833.00)

Funds collected / paid in Sewer Fund

***Prior month adjustments**

Adjustment to Snow Removal Payment to correct 1099

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of February 28, 2026

03/02/26

Accrual Basis

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · 1 Bank of America-Checking	88,616.00
10001 · PETTY CASH	1.53
12000 · 3 B of America-Capital Reserve	88,947.44
13000 · 4 Mono Co Treasury Inv. Pool	839,181.90
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	723.94
Total 14000 · 5 LAIF	5,681.30
Total Checking/Savings	1,022,428.17
Accounts Receivable	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	1,754.66
10109 · LIEN FEE	-100.00
10101 · SEWER USE FEES - Other	38,555.03
Total 10101 · SEWER USE FEES	40,209.69
10102 · AVAILABILITY FEES	955.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOU...	2,157.57
10100 · Accounts receivable - Other	-505.54
Total 10100 · Accounts receivable	42,605.12
10103 · SEWER CONNECTION FEE	-110.62
Total Accounts Receivable	42,494.50
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	1,110,333.53
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	-2,962,815.35
16000 · Transfer	12,980.15
Total Other Assets	-2,949,835.20
TOTAL ASSETS	1,435,124.45

HILTON CREEK COMMUNITY SERVICES DISTRICT

Balance Sheet

As of February 28, 2026

03/02/26

Accrual Basis

	Feb 28, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	-3,462.24
Total Accounts Payable	-3,462.24
Other Current Liabilities	
10400 · Accounts payable	4,387.22
10403 A · Delinquent Accounts County TXF	-7,564.19
10403 B · Availability Fees County TXF	-8,445.14
17000 · Juniper Dr SZB Clearing Acct	-29,833.00
2100 · Payroll Liabilities	
2103 · B Retirement - EE Cont	-0.11
2100 · Payroll Liabilities - Other	-994.38
Total 2100 · Payroll Liabilities	-994.49
2110 · Direct Deposit Liabilities	-1,897.68
Total Other Current Liabilities	-44,347.28
Total Current Liabilities	-47,809.52
Long Term Liabilities	
10502 · PENSION LIABILITIES	
10503 · Def inflows of resources-actuar	48,688.00
10504 · Def outflows of resources-actua	-109,953.00
10506 · Net Pension Liability	321,685.00
Total 10502 · PENSION LIABILITIES	260,420.00
2500 · Loan - LA County	12,868.62
Total Long Term Liabilities	273,288.62
Total Liabilities	225,479.10
Equity	
1110 · Retained Earnings	1,139,024.51
1112 · Capital Improvement Reserve	114,931.71
Net Income	-44,310.87
Total Equity	1,209,645.35
TOTAL LIABILITIES & EQUITY	1,435,124.45

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

February 2026

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	02/01/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	100.95	
Deposit	02/01/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	984.61	
Deposit	02/02/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	90.00	
Bill Pmt -Check	02/02/2026		PERS Health Ins...	FEBRUARY...	10000 · 1 Ban...		20000 · *Acc...		3,240.61
Deposit	02/04/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	192.90	
Bill Pmt -Check	02/04/2026		MAMMOTH DISP...	JAN 2026	10000 · 1 Ban...		20000 · *Acc...		239.08
Deposit	02/05/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/05/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Deposit	02/05/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/05/2026			Deposit	10000 · 1 Ban...		-SPLIT-	7,453.45	
Deposit	02/05/2026			Deposit	10000 · 1 Ban...		-SPLIT-	6,460.80	
Bill Pmt -Check	02/05/2026		INFOSEND, INC	CUSTOME...	10000 · 1 Ban...		20000 · *Acc...		519.26
Transfer	02/05/2026			AVAILABILI...	10000 · 1 Ban...		10403 B · Av...		8,445.14
Bill Pmt -Check	02/05/2026		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Acc...		1.93
Bill Pmt -Check	02/05/2026		MAMMOTH BUSI...	INVOICE 1...	10000 · 1 Ban...		20000 · *Acc...		114.93
Bill Pmt -Check	02/06/2026		Bank of America	FEE - REM...	10000 · 1 Ban...		20000 · *Acc...		15.00
Deposit	02/07/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	98.42	
Deposit	02/07/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	87.78	
Deposit	02/09/2026			Deposit	10000 · 1 Ban...		-SPLIT-	3,075.87	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	300.00	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	222.09	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	222.09	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/11/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,088.98	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,029.69	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	4,137.76	
Deposit	02/11/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,804.66	
Liability Check	02/12/2026	E-pay	Emp. Dev. Dept.	VOID: 499-...	10000 · 1 Ban...		-SPLIT-	0.00	
Liability Check	02/12/2026	E-pay	EFTPS	VOID: 94-2...	10000 · 1 Ban...		-SPLIT-	0.00	
Liability Check	02/12/2026	E-pay	Emp. Dev. Dept.	VOID: 499-...	10000 · 1 Ban...		-SPLIT-	0.00	
Liability Check	02/12/2026	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		979.67
Liability Check	02/12/2026	E-pay	EFTPS	94-2834850...	10000 · 1 Ban...		-SPLIT-		2,692.24
Liability Check	02/12/2026	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		457.29
Deposit	02/12/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Paycheck	02/13/2026	8758	Hatter, Jason T		10000 · 1 Ban...	162	-SPLIT-		877.50
Deposit	02/13/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	02/15/2026		FRONTIER COM...	Pump Statio...	10000 · 1 Ban...		20000 · *Acc...		54.97
Bill Pmt -Check	02/15/2026		SCE Plant	01/05/2026 ...	10000 · 1 Ban...		20000 · *Acc...		2,388.05
Bill Pmt -Check	02/15/2026		SCE Pump Station	01/05/2026 ...	10000 · 1 Ban...		20000 · *Acc...		820.74
Deposit	02/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	9,217.23	
Deposit	02/15/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	02/15/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	02/16/2026		UMPQUA BANK	2026 JANU...	10000 · 1 Ban...		20000 · *Acc...		2,582.44
Bill Pmt -Check	02/17/2026	8754	ROBERT W. JO...	Audit FY 2...	10000 · 1 Ban...		20000 · *Acc...		525.00
Bill Pmt -Check	02/17/2026	8755	STEVE SHIPLEY	Medical Rei...	10000 · 1 Ban...		20000 · *Acc...		1,822.51
Bill Pmt -Check	02/17/2026	8756	USA BLUE BOOK	February 20...	10000 · 1 Ban...		20000 · *Acc...		267.59
Bill Pmt -Check	02/17/2026	8757	W D Czeschin	REIMBURS...	10000 · 1 Ban...		20000 · *Acc...		200.00

HILTON CREEK COMMUNITY SERVICES DISTRICT

All Sewer Fund Transaction Detail Report

February 2026

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Liability Check	02/17/2026	E-pay	Emp. Dev. Dept.	VOID: 499-...	10000 · 1 Ban...		-SPLIT-	0.00	
Liability Check	02/17/2026	E-pay	EFTPS	VOID: 94-2...	10000 · 1 Ban...		-SPLIT-	0.00	
Deposit	02/17/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Deposit	02/17/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	02/17/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	244.63	
Deposit	02/23/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/25/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Liability Check	02/26/2026		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		13,690.83
Paycheck	02/27/2026	DD15...	BEATTY, LORIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	02/27/2026	DD15...	CONNOLLY, ISA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	02/27/2026	DD15...	CZESCHIN, WIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	02/27/2026	8760	FIORE, MARK		10000 · 1 Ban...	162	-SPLIT-		349.02
Paycheck	02/27/2026	DD15...	PRESTON, DEVI...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	02/27/2026	8761	SHIPLEY, STEV...		10000 · 1 Ban...	162	-SPLIT-		257.97
Paycheck	02/27/2026	DD15...	SORNOSO, CHA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	02/27/2026	DD15...	CZESCHIN, WIL...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Liability Check	02/27/2026		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		3,215.90
Deposit	02/27/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,967.36	
Deposit	02/27/2026			Deposit	10000 · 1 Ban...		-SPLIT-	222.09	
Deposit	02/27/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	02/27/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	55.31	
Liability Check	02/27/2026		PERS 457 Contri...	3320645013	10000 · 1 Ban...		2101 · 457 E...		183.33
Liability Check	02/27/2026		PERS Retirement	3320645013	10000 · 1 Ban...		2103 · B Reti...		460.45
Bill Pmt -Check	02/27/2026		AT&T	FEBRUARY...	10000 · 1 Ban...		20000 · *Acc...		266.20
Bill Pmt -Check	02/27/2026		PERS Retirement	FEB EMPL...	10000 · 1 Ban...		20000 · *Acc...		675.88
Bill Pmt -Check	02/27/2026		PERS Health Ins...	MARCH 20...	10000 · 1 Ban...		20000 · *Acc...		3,240.61
Deposit	02/27/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	214.52	
Paycheck	02/28/2026	DD15...	HAFNER, KEITH	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
TOTAL								42,614.45	48,584.14

HILTON CREEK COMMUNITY SERVICES DISTRICT

Juniper Drive Clearing Account Monthly Detail Report

February 2026

Type	Date	Name	Memo	Class	Debit	Credit
Deposit	02/01/2026	JUNIPER DRIVE ...	J6014007 L...	162		640.21
Deposit	02/01/2026	JUNIPER DRIVE ...	J6014007 L...			344.40
Bill	02/02/2026	PERS Health Ins...	10% Health...	164	291.58	
Bill	02/02/2026	PERS Health Ins...	10% Health ...	164	32.47	
Deposit	02/05/2026	JUNIPER DRIVE ...	J6017015 F...			196.84
Bill	02/05/2026	INFOSEND, INC	10% CUST...	164	51.92	
Deposit	02/07/2026	JUNIPER DRIVE ...	J6017007-0...	164		98.42
Deposit	02/11/2026	JUNIPER DRIVE ...	J6019007 A...	164		196.84
Deposit	02/11/2026	JUNIPER DRIVE ...	J6019007 A...	164		19.68
Deposit	02/11/2026	JUNIPER DRIVE ...	J6012003 J...	164		196.84
Deposit	02/11/2026	JUNIPER DRIVE ...	J6012014 M...	164		196.84
Deposit	02/11/2026	JUNIPER DRIVE ...	J6020016 D...	164		85.10
Deposit	02/11/2026	JUNIPER DRIVE ...	J6020017 D...	164		196.84
Deposit	02/11/2026	JUNIPER DRIVE ...	J6019005 ...	164		196.84
Bill	02/17/2026	STEVE SHIPLEY	10% Medic...	164	182.25	
Bill	02/17/2026	ROBERT W. JO...	Audit FY 2...	164	52.50	
Bill	02/17/2026	UMPQUA BANK	10% FUEL ...	164	75.99	
Bill	02/17/2026	UMPQUA BANK	10% OFFIC...	164	41.23	
Deposit	02/17/2026	JUNIPER DRIVE ...	J6013012-0...	164		196.84
Deposit	02/17/2026	JUNIPER DRIVE ...	PERRY	162		196.84
Deposit	02/17/2026	JUNIPER DRIVE ...	PERRY	162		19.68
Deposit	02/17/2026	JUNIPER DRIVE ...	PERRY UN...	162		28.11
Bill	02/27/2026	PERS Retirement	10%	164	67.58	
General Journal	02/27/2026		Total 10% I...	164	38.33	
General Journal	02/27/2026		Total 10% ...	164	28.33	
General Journal	02/27/2026		Total 10% ...	164	38.33	
General Journal	02/27/2026		Total 10% ...	164	28.33	
General Journal	02/27/2026		Total 10% S...	164	28.33	
General Journal	02/27/2026		10% GROS...	164	657.79	
General Journal	02/27/2026		10% GROS...	164	131.56	
General Journal	02/27/2026		10% GROS...	164	965.76	
General Journal	02/27/2026		10% GROS...	164	18.33	
General Journal	02/27/2026		10% GROS...	164	422.65	
General Journal	02/27/2026		10% GROS...	164	18.33	
General Journal	02/27/2026		10% GROS...	164	108.60	
Bill	02/27/2026	AT&T	10%	164	26.62	
Deposit	02/27/2026	JUNIPER DRIVE ...	J6020010-0...	164		194.84
Deposit	02/27/2026	JUNIPER DRIVE ...	J6020010-0...	164		19.68
TOTAL					3,306.81	3,024.84

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Balance Sheet

03/02/26

As of February 28, 2026

Accrual Basis

	<u>Feb 28, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101 - Checking - B of A	155,078.45
102 - LAIF	5,308.43
Mono County Treasury Inv. Pool	392,539.93
Total Checking/Savings	<u>552,926.81</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	36.25
122 - MAINTENANCE FEES	16,927.31
Total 120 - ACCOUNTS RECEIVABLE	<u>16,963.56</u>
Total Accounts Receivable	16,963.56
Other Current Assets	
JDSZB Wash Account	-29,833.00
Total Other Current Assets	<u>-29,833.00</u>
Total Current Assets	<u>540,057.37</u>
TOTAL ASSETS	<u>540,057.37</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	-695.55
Total Equity	<u>539,949.37</u>
TOTAL LIABILITIES & EQUITY	<u>540,057.37</u>

3:30 PM

03/02/26

Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE TRANSACTIONS - NOT WASH
February 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>
Feb 26							
Deposit	02/05/2026		Deposit	101 - Checking - ...	-SPLIT-	1,042.66	
Deposit	02/11/2026		Deposit	101 - Checking - ...	-SPLIT-	393.68	
Deposit	02/15/2026		Deposit	101 - Checking - ...	12000 · Und...	196.84	
Feb 26						<u>1,633.18</u>	<u>0.00</u>

JUNIPER DRIVE WASH ACCCOUNT

Transactions By Month

February 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Feb 26									
Deposit	02/01/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	984.61	
General Journal	02/02/2026	LB F...		Health Insur...	JDSZB Wash Ac...		-SPLIT-		291.58
General Journal	02/02/2026	LB F...		Health Insur...	JDSZB Wash Ac...		JDSZB Was...		32.47
Deposit	02/05/2026			Deposit	JDSZB Wash Ac...		12000 · Und...	196.84	
General Journal	02/05/2026	LB F...		Infosend - C...	JDSZB Wash Ac...		64900 · 507 ...		51.92
Deposit	02/11/2026			Deposit	JDSZB Wash Ac...		12000 · Und...	98.42	
Deposit	02/11/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	1,088.98	
General Journal	02/17/2026	LB F...		CC Fuel	JDSZB Wash Ac...		-SPLIT-		75.99
General Journal	02/17/2026	LB F...		CC Office E...	JDSZB Wash Ac...		JDSZB Was...		41.23
Deposit	02/17/2026			Deposit	JDSZB Wash Ac...		12000 · Und...	196.84	
General Journal	02/17/2026	LB F...		Med Reimb ...	JDSZB Wash Ac...		504 D 10% ...		182.25
General Journal	02/17/2026	LB F...		AUDIT 202...	JDSZB Wash Ac...		68100 · 515 ...		52.50
Deposit	02/21/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	244.63	
Deposit	02/27/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	214.52	
General Journal	02/27/2026	LB F...		10% Retire...	JDSZB Wash Ac...		504-A - Retir...		67.58
General Journal	02/27/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		422.65
General Journal	02/27/2026	LB F...		10% ADD C...	JDSZB Wash Ac...		JDSZB Was...		18.33
General Journal	02/27/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		108.60
General Journal	02/27/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		JDSZB Was...	0.00	
General Journal	02/27/2026	LB F...		10% GROS...	JDSZB Wash Ac...		-SPLIT-		657.79
General Journal	02/27/2026	LB F...		10% ADD R...	JDSZB Wash Ac...		JDSZB Was...		131.56
General Journal	02/27/2026	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		965.76
General Journal	02/27/2026	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		18.33
General Journal	02/27/2026	LB F...		10% IC Gro...	JDSZB Wash Ac...		-SPLIT-		38.33
General Journal	02/27/2026	LB F...		10% WC Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	02/27/2026	LB F...		10% MF Gr...	JDSZB Wash Ac...		JDSZB Was...		38.33
General Journal	02/27/2026	LB F...		10% DP Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	02/27/2026	LB F...		10% SS Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	02/27/2026	LB F...		ATT	JDSZB Wash Ac...		68100 · 515 ...		26.62
								3,024.84	3,306.81

Feb 26

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

February 2026

03/02/26

Accrual Basis

	Feb 26
Ordinary Income/Expense	
Income	
4015 · Fees	
4010 · Use Fees	201.90
Total 4015 · Fees	201.90
4020 · Other Income	
4018 · Late Fee Charges	625.48
Total 4020 · Other Income	625.48
Total Income	827.38
Gross Profit	827.38
Expense	
6003 · Depreciation Expense	4,200.00
6100 · Employee Benefits	
6101 · Health Insurance	
6103A · Health Insurance Operator II	2,624.26
6104 · D Health Insurance - Retired	292.30
Total 6101 · Health Insurance	2,916.56
6106 · Retirement	
6107 · Retirement - ER Contribution	
6100A · RETIREMENT ER CONT - OPE...	608.30
Total 6107 · Retirement - ER Contribution	608.30
Total 6106 · Retirement	608.30
6117 · Add Compensation - Director	825.00
6119A · Add Compensation Oper II	165.00
6120 · Add Compensation - Secretary	165.00
6121 · A Medical Reimb - Board	1,640.26
6122 · A Medical Reimb - Employee	0.00
Total 6100 · Employee Benefits	6,320.12
6200 · Payroll Expenses	
6201 · Gross Payroll-Board of Director	630.00
6203A · Gross Payroll - Oper II	5,920.08
6204A · Gross Payroll Op II - Add Dutie	1,184.01
6205A · Gross PR Oper II OT 1.5 Op II	407.35
6206A · Gross PR Op II Standby	399.03
6207 · Gross Payroll - Chief Plant Op	
6208 · Weekly Standby Stipend - CPO	0.00
6207 · Gross Payroll - Chief Plant Op - Ot...	3,960.00
Total 6207 · Gross Payroll - Chief Plant Op	3,960.00
6211 · Gross Payroll - Per Diem Ops	1,000.00
6212 · Gross Payroll-Secretary	3,803.85
6213A · Per Diem - Assistant Secretary	978.00
6215 · Payroll Taxes	1,318.30
6200 · Payroll Expenses - Other	0.00
Total 6200 · Payroll Expenses	19,600.62
6280 · Professional Fees	
6281 · Audit	472.50
Total 6280 · Professional Fees	472.50
6500 · Operations Administration	
6557 · Telephone	
6557B · Telephone - Cell	239.58
6557C · Telephone - Fire Alarm	54.97

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

February 2026

03/02/26

Accrual Basis

	Feb 26
Total 6557 · Telephone	294.55
Total 6500 · Operations Administration	294.55
6550 · Office Expenses	
6550A · Bank Service Charges	16.93
6550C · Website / Advert./ Pub Notice	323.37
6550D · Statement Production - AR	467.34
6550E · Postage/Shipping - Lab Testing	114.93
6550G · Office Communication- Not Phone	43.20
6550J · Office General / Misc	4.49
Total 6550 · Office Expenses	970.26
6556 · Education	132.55
6600 · Repairs & Maintenance	
6601 · A Automobile Expense	
6601A · Fuel	683.92
Total 6601 · A Automobile Expense	683.92
6603 · Lab Testing	0.00
6604 · Plant - General / Misc	1,784.36
6605 · Tools & Equipment - Non Capital	0.00
6611 · U Utilities	
6611 B · SCE - Plant	2,388.05
6611 C · SCE - Pump Station	820.74
Total 6611 · U Utilities	3,208.79
Total 6600 · Repairs & Maintenance	5,677.07
Total Expense	37,667.67
Net Ordinary Income	-36,840.29
Other Income/Expense	
Other Income	
7031 · Interest Income	2.73
Total Other Income	2.73
Net Other Income	2.73
Net Income	-36,837.56

HILTON CREEK COMMUNITY SERVICES DISTRICT
BUDGET FY 2025-2026
Saturday, February 28, 2026
2025/2026

REVENUE		GL#	SEWER Budget	January	February	Year To Date	Over (Under)
				0.5833	0.6667		
General Operating Revenue:							
1	Property Taxes Transferred to Operations		313,490.88			157,982.57	(155,508.31)
Sewer Operation & Maintenance Revenue:							
2	Sewer Use Fees	15% Inc	616,722.00	76,868.05		398,980.37	(217,741.63)
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	304.94
7	Late Charges		-	1,407.04		3,696.55	3,696.55
	<i>Juniper Drive Funds Collected or (Transferred)</i>					-	
TOTAL REVENUES			930,212.88	78,580.03	-	560,964.43	(369,248.45)
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	33,600.00	(16,400.00)
SUBTOTAL			50,500.00	4,200.00	4,200.00	33,600.00	(16,900.00)

		2025/2026				Year To	
		SEWER Budget	January	February	Date	Over	
Estimated EMPLOYEE BENEFITS		6100					
12	Medical Reimbursement - Director (5)	6121	18,207.90	3,059.96	1,640.26	6,400.93	(11,806.97)
13	Medical Reimbursement - GM	6122	1,620.00			-	(1,620.00)
14	Medical Reimbursement - Oper II	6122	6,115.50			-	
15	Medical Reimbursement - OIT	6122	1,620.00				
16	Medical Reimbursement - Secretary	6122	1,763.69			1,133.42	
17	Health Insurance (1) General Manager	6102	31,500.00				(31,500.00)
18	Health Insurance (1) Base Rate Oper II	6103A	31,500.00	2,624.26	2,624.26	19,496.07	(12,003.93)
19	Health Insurance OIT (Currently Unfilled)	6103B	31,500.00				(31,500.00)
20	Health Insurance - Retired (2)	6104	4,050.00	292.30	292.30	2,189.75	(1,860.25)
21	Retirement Benefits - Employer Contributions GM	6108	7,749.50			-	(7,749.50)
22	Retirement Benefits - Employer Contributions Oper II (10.19%)	6107	7,719.08	608.30	608.30	4,866.54	(2,852.54)
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	6,560.20	(3,339.80)
28	Add Compensation - Secretary	6120	1,980.00	165.00	165.00	1,320.04	(659.96)
SUBTOTAL			165,263.46	7,739.82	6,320.12	41,966.95	(108,852.94)

		2025/2026				Year To	
		SEWER Budget	January	February	Date	Over	
PAYROLL		6200					
Salaries & Employee Benefits:						-	
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	6201	8,100.00	540.00	630.00	4,450.00	(3,650.00)
30	General Manager Salary	6202	95,990.27			-	(95,990.27)
31	Operator II	6203A	76,050.00	5,920.08	5,920.08	47,362.56	(28,687.44)
32	Operator II Overtime	6205A	16,500.00	227.78	407.35	8,638.07	(7,861.93)
33	Operator II Additional Duties Pay	6204A	17,600.00	1,184.01	1,184.01	9,472.36	(8,127.64)
34	Operator II Operations Stand by Time	6206A	3,000.00	412.50	399.03	3,205.28	205.28
35	OIT	6203B	51,480.00				
36	OIT Overtime (100 Hours)	6205A	4,125.00				
37	OIT Operations Stand by Time	6206B	1,000.00	0.01			
38	Chief Plant Operator - Part Time	6207	80,000.00	3,217.50	3,960.00	35,854.50	(44,145.50)
39	CPO Operations Stand by Time	6208	1,000.00			213.48	
40	Perdiem Operations	6211	20,000.00	1,000.00	1,000.00	9,852.50	(10,147.50)
41	Secretarial Gross Salary Part Time	6212	50,094.00	3,803.85	3,803.85	32,230.80	(17,863.20)
43	Per Diem Administrative Assistant	6213A	19,800.00	1,033.20	978.00		
44	Payroll Taxes	6215	18,900.00	1,462.41	1,318.30	9,969.57	(8,930.43)
SUBTOTAL			463,639.27	18,801.34	19,600.62	161,249.12	(225,198.63)

		2025/2026				Year To	
		SEWER Budget	January	February	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	472.50	(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	5,851.76	6,821.76		1.76
50	Dues & Subscriptions	6505	3,600.00	(2.13)	3,577.87		(22.13)
51	Travel -Non Litigation	6506	1,800.00		2,176.81		376.81
52	License & Permits	6307	35,000.00		32,640.31		(2,359.69)
53	Educational Expenses	6556	8,100.00	161.10	2,686.08	132.55	(5,413.92)
54	Telephone	6557	4,500.00	687.05	2,528.55	294.55	(1,971.45)
55	Office Expenses	6550	12,000.00	2,147.85	11,174.65	970.26	(825.35)
56	Rent/Property Lease	6290	500.00		-		
57	Contingency Admin Operations	6560	10,000.00	592.26	7,157.51		(2,842.49)
SUBTOTAL			126,780.00	9,437.89	1,869.86	103,601.62	(22,678.38)
REPAIRS & MAINTENANCE		6600					
58	Auto Expenses	6601	4,950.00	536.35	3,764.80	683.92	(1,185.20)
59	Contract Services	6602	5,000.00		-		(5,000.00)
60	Lab Testing	6603	6,500.00	137.05	2,518.46		(3,981.54)
61	Plant - General Repairs & Maintenance	6604	15,000.00	462.81	13,355.06	1,784.36	(1,644.94)
62	Tools & Equipment - Non Capital	6605	10,000.00	915.02	3,227.77		(6,772.23)
63	SCADA	6606	15,000.00		-		(15,000.00)
64	Plant - Pond Maintenance	6607	2,000.00		-		(2,000.00)
65	Plant - Sludge Removal	6608	2,000.00	38.25	294.25		(1,705.75)
66	Sewer Lines - Vactor, Replace, Lining & General Maint.	6609	70,000.00	50,925.00	52,755.00		(17,245.00)
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	2,411.44	15,556.63	2,388.05	(17,443.37)
70	SCE - Pump Station	6611C	12,100.00	892.36	5,712.59	820.74	(6,387.41)
71	Heavy Equipment & Snow Removal Plant	6616	15,000.00	1,862.08	3,659.93		(11,340.07)
72	Repairs & Maintenance Contingency	6618	10,198.00		6,307.50		(3,890.50)
SUBTOTAL			219,948.00	58,180.36	5,677.07	107,751.99	(112,196.01)

		2025/2026				Year To	Over
		SEWER Budget	January	February	Date		
LONG TERM LIABILITY							
73	L.A County - Loan Repayment	6900	16,600.00			-	(16,600.00)
74	CalPERS Unfunded Liability -	6503	27,900.00			26,380.80	(1,519.20)
75	Leave Payout (Vac & SL) - Inv. Fund Alloc.	2106	22,500.00			-	
SUBTOTAL		67,000.00	-	-	26,380.80	(18,119.20)	
SUBTOTAL ALL EXPENSES		1,093,130.73	98,359.41	37,667.67	474,550.48	(503,945.15)	

LESS ADJUSTMENTS							
76	Depreciation Expense (Book Entry Only)		50,000.00	4,200.00	4,200.00	33,600.00	(16,400.00)
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	59,980.80	
TOTAL ADJUSTED EXPENSES			741,488.16	94,159.41	33,467.67	440,950.48	(300,537.68)

Year to Date Available Revenue (Include. Prop. Tax TXF)	560,964.43
Year to Date Expenses	440,950.48
Net Available Revenue	120,013.95
CAPITAL EXPENSE	
Adjusted At Boards Request/Approval	

Budget to Actual Notes

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

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

Profit & Loss

February 2026

	<u>Feb 26</u>
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Finance Charges	118.08
401 - Maintenance Fees	14,469.96
	<u> </u>
Total 400 - REVENUE	14,588.04
Total Income	<u>14,588.04</u>
Gross Profit	14,588.04
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	67.58
504-B - Health Insurance	324.05
504 D 10% Dir Med Reimb.	182.25
	<u> </u>
Total 504 - Employee Benefits	573.88
64900 · 507 - Office Expense	93.15
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	531.25
508 D - 10% Director Gross	161.65
Additional Compensation	36.66
508 E · GROSS PAYROLL OPER II	789.35
508 F · OPERATOR II OVERTIME	965.76
	<u> </u>
Total 66000 · 508 - Payroll Expenses	2,484.67
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	75.99
	<u> </u>
Total 67200 · 511 - Repairs and Maintenance	75.99
68100 · 515 - Telephone Expense	79.12
	<u> </u>
Total 500- OPERATING EXPENSES	3,306.81
Total Expense	<u>3,306.81</u>
Net Ordinary Income	11,281.23
Net Income	<u><u>11,281.23</u></u>

**JUNIPER DRIVE
BUDGET FY 2025-2026
Saturday, February 28, 2026**

REVENUE	2025 2026 BUDGET	January Month 7	February Month 8	Year to Date	Over (Under) {+ or -}
Road Maintenance Revenue:					
Maintenance Fees Collected	49,000.00	7,431.82	1,633.18	37,344.48	5,061.63
Maintenance Fees Collected Through Sewer Fund	31,000.00	2,407.15	3,024.84	18,982.71	4,839.97
Combined Maintenance Fees Collected	80,000.00	9,838.97	4,658.02	56,327.19	9,901.60
Interest - LAIF	100.00			-	73.37
Interest - County Investment Pool	7,000.00			-	(4,171.02)
Transfer From Wash Account	20,000.00			-	(6,054.16)
Late Fees	-	722.30		1,134.85	1,134.85
TOTAL REVENUES	107,100.00	10,561.27	4,658.02	57,462.04	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	180.00	182.25	510.80	(1,022.27)
Medical Reimbursement - Employee	1,235.47	159.99		326.32	(975.06)
Health Insurance - Base	10,500.00	291.58	291.58	2,272.56	(7,484.03)
Health Insurance - Retired	450.00	32.47	32.47	255.11	(68.04)
Retirement Benefits - Employer Contributions	2,174.04	67.58	67.58	540.66	(1,391.41)
Additional Compensation All Positions	1,980.00	36.66	36.66	343.28	(1,455.04)
	-			-	-
SUBTOTAL:	18,362.61	768.28	610.54	4,248.73	(12,395.84)
PAYROLL					
Salaries & Employee Benefits:					
Director's Gross Salary	900.00	151.65	161.65	1,223.20	764.85
Manager Gross Salary	10,665.59			-	(10,665.59)
Oper II Gross Salary	8,450.00	789.35	789.35	6,314.43	874.43
OIT Gross Salary	5,720.00			-	-
Oper II Overtime	1,650.00	1,024.50	965.76	2,741.56	-
OIT Overtime	412.50			-	-
Leave Buy Out	2,500.00			-	-
Secretarial Gross Salary	5,566.00	537.45	422.65	3,962.84	(819.32)
ADMIN PERDIEMS	2,200.00		108.60	239.10	-
SUBTOTAL	38,064.09	2,502.95	2,448.01	14,481.13	-
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	144.71	93.15	1,532.73	553.81
Educational Expenses	900.00			82.50	(900.00)
Telephone	500.00	134.24	79.12	348.66	(174.08)
Contingency				37.50	-
SUBTOTAL	14,873.33	278.95	172.27	8,792.23	(7,781.96)
REPAIRS & MAINTENANCE					
Auto Expenses	800.00	59.59	75.99	418.31	(52.01)
Contract Services				-	-
Snow Removal Contract	25,000.00	15,750.00		31,500.00	(2,500.00)
Snow Removal Beyond Contract	10,000.00			-	(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	15,809.59	75.99	31,918.31	(42,442.01)
Debt Service:					
TOTAL EXPENSES	137,150.03	19,359.77	3,306.81	59,440.40	(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 February 2026

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Deposit	07/31/2025	JULY 2025	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	08/28/2025	AUGUST 2...	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	09/30/2025	SEPTEMBE...	12000 · 3 B of A...	7031 · Intere...	0.46	
Deposit	10/31/2025	OCTOBER ...	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	11/30/2025	NOVEMBE...	12000 · 3 B of A...	7031 · Intere...	0.46	
Deposit	12/31/2025	DECEMBE...	12000 · 3 B of A...	7031 · Intere...	0.47	
Transfer	01/18/2026	Funds Tran...	12000 · 3 B of A...	10000 · 1 Ba...	33,365.67	
Deposit	01/30/2026	JANUARY ...	12000 · 3 B of A...	7031 · Intere...	1.82	
Deposit	02/28/2026	FEBRUARY...	12000 · 3 B of A...	7031 · Intere...	2.73	
TOTAL					<u>33,373.02</u>	<u>0.00</u>

Capital Improvement Budget FY 2025-2026
Saturday, February 28, 2026

		January	February	Year To Date	Budget Remaining
REVENUE		0.5833	0.6667		
General Capital Reserve Funds					
Balance FWD	55,574.42	33,365.67			88,940.09
Sewer Connection Fees				0.00	0.00
Availability Fees				0.00	0.00
Sewer Connection Inspection Fees				0.00	0.00
Investment Interest	0.47	1.82	2.73	7.35	15.17
<i>Potential Reserves Allocation - Earmarked Funds</i>	<i>67,456.40</i>			50,000.00	117,456.40
<i>Gen Reserves - Allocation - Earmarked Funds</i>	<i>75,000.00</i>			75,000.00	150,000.00
<i>Transfer from Other Funds</i>	<i>0.00</i>	<i>33,365.67</i>		<i>33,365.67</i>	<i>-33,365.67</i>
TOTAL REVENUES	198,031.29	66,733.16	2.73	158,373.02	323,045.99
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	-11,013,968.71				-10,888,954.01
<i>Added/Updated FEMA Grant Possibility</i>					
Complete					

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2024-2025
Saturday, February 28, 2026

	<u>January</u>	<u>February</u>	<u>Year To Date</u>
Mono County & LAIF REVENUE			
Investment Pool Revenue			
Property Taxes Recorded in County Investment Pool			-
Secure Property Tax	81,924.42		81,924.42
Unsecure Property Tax	5,603.61	(108.42)	15,580.86
Excess ERAF		24,866.49	24,866.49
Unitary	2,539.51		2,539.51
LAIF			-
Other Income			-
Total Property Tax Received	90,067.54	24,758.07	124,911.28
Fund Interest - Sewer Fund			-
Fund Interest - Juniper Drive			-
Tax Fund Interest 100% Sewer Fund			-
Other Tax Fund Interest 100% Sewer Fund			-
LAIF Interest - Sewer Fund	59.45		120.20
LAIF Interest - Juniper Drive	55.54		112.30
Total Interest	114.99	-	232.50
HOPTR Adj			
Avail Fee & Delinquent Accounts Payments	16,009.33		16,009.33
Miscellaneous			-
Total Miscellaneous	16,009.33	-	16,009.33
Total Investment Pool Revenue	106,191.86	24,758.07	141,153.11
Investment Transferred			
Funds Transferred from Hilton Creek - Mono			-
Funds Transferred from Juniper Drive - Mono			-
Funds Transferred From Capital - Mono			-
Funds Transferred from Hilton Creek - LAIF			-
Funds Transferred from Juniper Drive - LAIF			-
Funds Transferred From Capital - LAIF			-
Total Investments Transferred	-	-	-
Transfers and Expenses			
Property Tax Admin Fee			-
Property Taxes Transferred to Operations			157,982.57
Property Taxes Transferred to Capital			-
Property Taxes Transferred to Juniper			-
Delinquent Account Payments TXF to Operations			-
Miscellaneous Adjustments			-
Total Outgoing	-	-	157,982.57
Funds Carried Forward	-	-	(100,000.00)
Funds Carried Forward - Mono			
Funds Carried Forward - LAIF			
Funds Earmarked for Reserves, Capital and Operating			
			Balance
Emergency Reserves			192,546.40
Capital Reserves			117,546.40
Operation Reserves			100,000.00
Capital- Generator			150,000.00
Capital - Vehicle Replacement			-
PERS UAL			30,688.00
Insurance			(8,670.57)
Personnel Leave Liabilities			25,000.00
Total Earmarked Funds	-	-	607,110.23

HCCSD Mono County Investment Pool

Profit & Loss

03/02/26

July 2025 through February 2026

Accrual Basis

	<u>Jul '25 - Feb 26</u>
Ordinary Income/Expense	
Income	
AVAILABILITY FEES COLLECTED	8,445.14
DELINQUENT ACCOUNT PAYMENTS	7,564.19
LAIF - Juniper	112.30
LAIF Sewer	120.20
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	<u>125,019.70</u>
Total Income	141,261.53
Expense	
Transfer	
Capital Purchase - Sewer Lines	50,625.00
Insurance Transfer	28,670.57
Operations Transfer- General	49,375.00
Pension Transfer	29,312.00
Total Transfer	<u>157,982.57</u>
Total Expense	<u>157,982.57</u>
Net Ordinary Income	<u>-16,721.04</u>
Net Income	<u><u>-16,721.04</u></u>

HCCSD Mono County Investment Pool

03/02/26

Balance Sheet

Accrual Basis

As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
000 Mono County Investment Pool	
100 HC Community Serv District	171,224.13
200 Juniper Drive Funds	373,913.21
300 SEWER FUND	
104 SF PERS UAL Holdings	30,688.00
105 SF Personnel Leave Liab	25,000.00
Reserves	
101 SF Emergency Reserves	192,546.40
102 SF Capital Reserves	
107 SF Emergency Plant Gen	150,000.00
102 SF Capital Reserves - Other	117,546.40
Total 102 SF Capital Reserves	267,546.40
103 SF Operation Reserves	
103 A INSURANCE	20,000.00
103 SF Operation Reserves - Other	71,329.43
Total 103 SF Operation Reserves	91,329.43
Total Reserves	551,422.23
Total 300 SEWER FUND	607,110.23
000 Mono County Investment Pool - Other	79,474.26
Total 000 Mono County Investment Pool	1,231,721.83
LAIF	10,989.73
Total Checking/Savings	1,242,711.56
Total Current Assets	1,242,711.56
TOTAL ASSETS	1,242,711.56
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	9,870.49
Owners Equity	1,249,562.11
Net Income	-16,721.04
Total Equity	1,242,711.56
TOTAL LIABILITIES & EQUITY	1,242,711.56

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: 03/02/2026
 User: slegrand

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
0100		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
	12/29/2025	HiltonCreekCSD Draw Request 12/22/25	SYS AP	738985		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025			100,000.00	1,125,536.54
	12/31/2025	PC-Dec. 2025 Cur Sec FY 2025-26	AJ GL	746888						94,397.58		1,219,934.12
	12/31/2025	PC-Dec 2025 Unitary FY 2025-26	AJ GL	746889						2,539.51		1,222,473.63
	12/31/2025	PC-Dec 2025 Cur Unsec FY 2025-26	AJ GL	746894						5,173.29		1,227,646.92
	12/31/2025	PC-Dec 2025 Del Sec FY 2025-26	AJ GL	746927						1,611.06		1,229,257.98
	12/31/2025	PC-Dec 2025 Del Unsec FY 2025-26	AJ GL	746947						145.35		1,229,403.33
	12/31/2025	PC-Dec 2025 Supp Sec FY 2025-26	AJ GL	746974						1,925.11		1,231,328.44
	12/31/2025	PC-Dec 2025 Supp UnSec FY 2025-26	AJ GL	747003						393.39		1,231,721.83
		TOTAL								141,137.45	158,090.99	1,231,721.83
00203		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
	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

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE	
	07/22/2025	DRAW REQUEST - PERS SYS UAL 2025-2026	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	
-00208		Long-Term Debt Payable									Balance	Forward	0.00	
00497		Fund Balance									Balance	Forward	955,230.14	CR
-14010		INTEREST INCOME									Balance	Forward	0.00	
-17010		MISCELLANEOUS REVENUE									Balance	Forward	0.00	
	09/18/2025	FY 2024 VLF Shortfall Distribution (State partial payment for ERAF liability)	AJ	GL	735477							24,866.49	24,866.49	CR
	09/30/2025	Sept. 2025 Cur Unsecured FY 2025-26	AJ	GL	727040							10,085.67	34,952.16	CR
	09/30/2025	EC Sept.2025 Cur Unsecured FY 25-26	AJ	GL	740568						108.42		34,843.74	CR
	12/31/2025	Dec. 2025 Cur Sec FY 2025-26	AJ	GL	746888							90,487.41	125,331.15	CR
	12/31/2025	Dec. 2025 Cur Sec FY 2025-26	AJ	GL	746888							3,910.17	129,241.32	CR
	12/31/2025	Dec 2025 Unitary FY 2025-26	AJ	GL	746889							2,539.51	131,780.83	CR
	12/31/2025	Dec 2025 Cur Unsec FY 2025-26	AJ	GL	746894							5,173.29	136,954.12	CR
	12/31/2025	Dec 2025 Del Sec FY 2025-26	AJ	GL	746927							1,576.03	138,530.15	CR
	12/31/2025	Dec 2025 Del Sec FY 2025-26	AJ	GL	746927							35.03	138,565.18	CR
	12/31/2025	Dec 2025 Del Unsec FY 2025-26	AJ	GL	746947							145.35	138,710.53	CR
	12/31/2025	Dec 2025 Supp Sec FY 2025-26	AJ	GL	746974							1,925.11	140,635.64	CR
	12/31/2025	Dec 2025 Supp UnSec FY 2025-26	AJ	GL	747003							393.39	141,029.03	CR
		TOTAL									108.42	141,137.45	141,029.03	CR
20010		EXPENDITURES									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	
	07/15/2025	DRAW REQUEST -	SYS	AP	711937		20851	HILTON	7152025i		28,670.57		57,982.57	

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
		LIABILITY AND WC INSURANCE FY 2025-2026					CREEK COMMUNITY SERVICES DISTRICT	ns				
	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								457,211.01	457,211.01	293,445.23

California State Treasurer
Fiona Ma, CPA



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

March 02, 2026

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

HILTON CREEK COMMUNITY SERVICES DISTRICT

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

[Tran Type Definitions](#)



Account Number:

February 2026 Statement

Account Summary

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

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03/02/26

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT
LAIF Fiscal Year Transaction Detail Report
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,...	14000 · 5 LAIF	7031 · Intere...	60.75	
Deposit	01/31/2026		OCT ,NOV, ...	14000 · 5 LAIF	7031 · Intere...	59.45	
TOTAL						120.20	0.00

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03/02/26

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	
TOTAL						112.30	0.00

HILTON CREEK COMMUNITY SERVICES DISTRICT
County Investment Pool Activity Detail Report
 July 2025 through February 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	10/31/2025		CURRENT ...	7033 · Mono ...	10,085.67	
Check	12/30/2025		TRANSFER...	-SPLIT-		100,000.00
Deposit	12/31/2025		UNSECUR...	7033 · Mono ...	5,603.61	
Deposit	12/31/2025		SECURE P...	7033 · Mono ...	81,924.42	
Deposit	12/31/2025		UNITARY	7033 · Mono ...	2,539.51	
Deposit	12/31/2025		DELINQUE...	7033 · Mono ...	7,564.19	
Deposit	12/31/2025		AVAILABILI...	7033 · Mono ...	8,445.14	
TOTAL					141,029.03	183,889.60

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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									
Jul '25 - Jun 26									
								=====	=====

**HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
Saturday, February 28, 2026**

	Balance Forward	February	Year To Date
REVENUE		<u>0.6667</u>	
Emergency Reserves			
Earmarked Property Tax	137,546.40		192,546.40
Transfers			-
Other			-
			-
			-
TOTAL EMERGENCY RESERVES		-	192,546.40
EXPENSES			
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
SUBTOTAL		-	-
DEFICIT			

**HILTON CREEK COMMUNITY SERVICES District
Los Angeles County Loan Repayment Schedule
February 28, 2026**

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

HILTON CREEK 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					

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03/02/26

Accrual Basis

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

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

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03/02/26

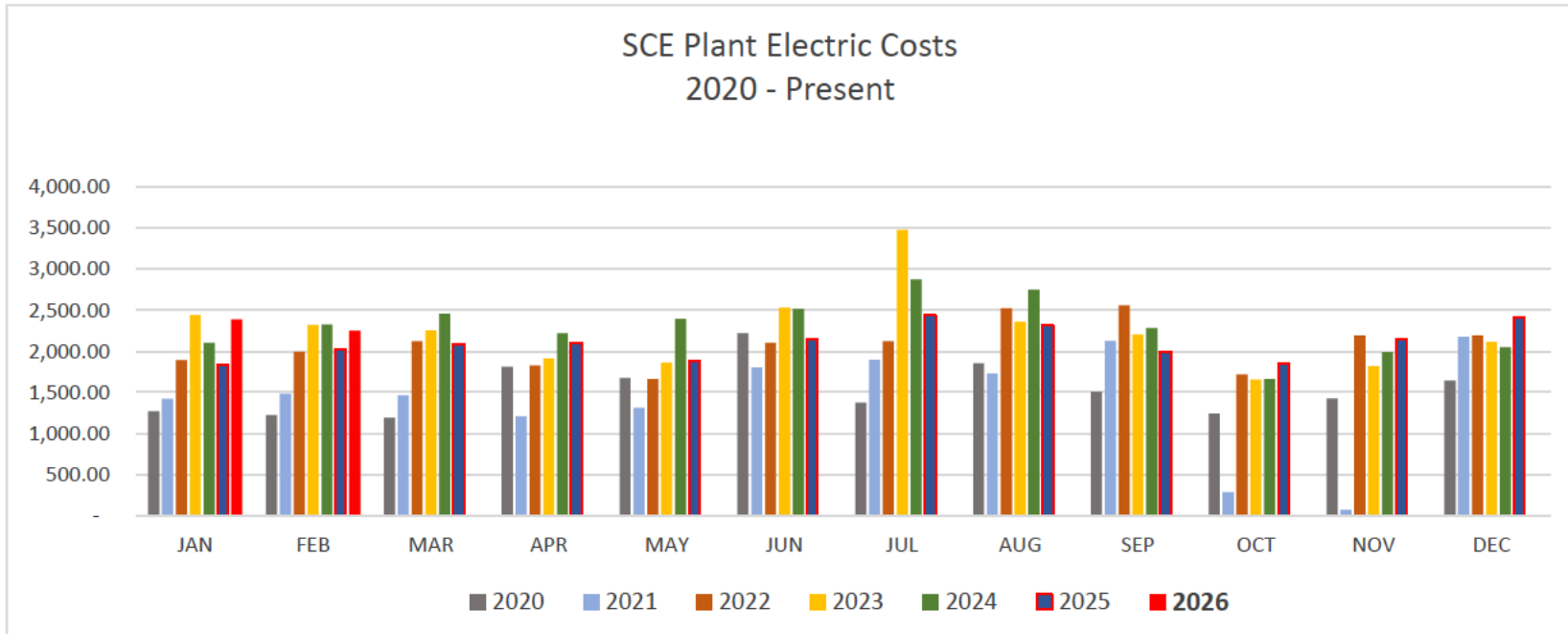
Accrual Basis

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

<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
Jul '25 - Jun 26					
Jul '25 - Jun 26					
				=====	=====

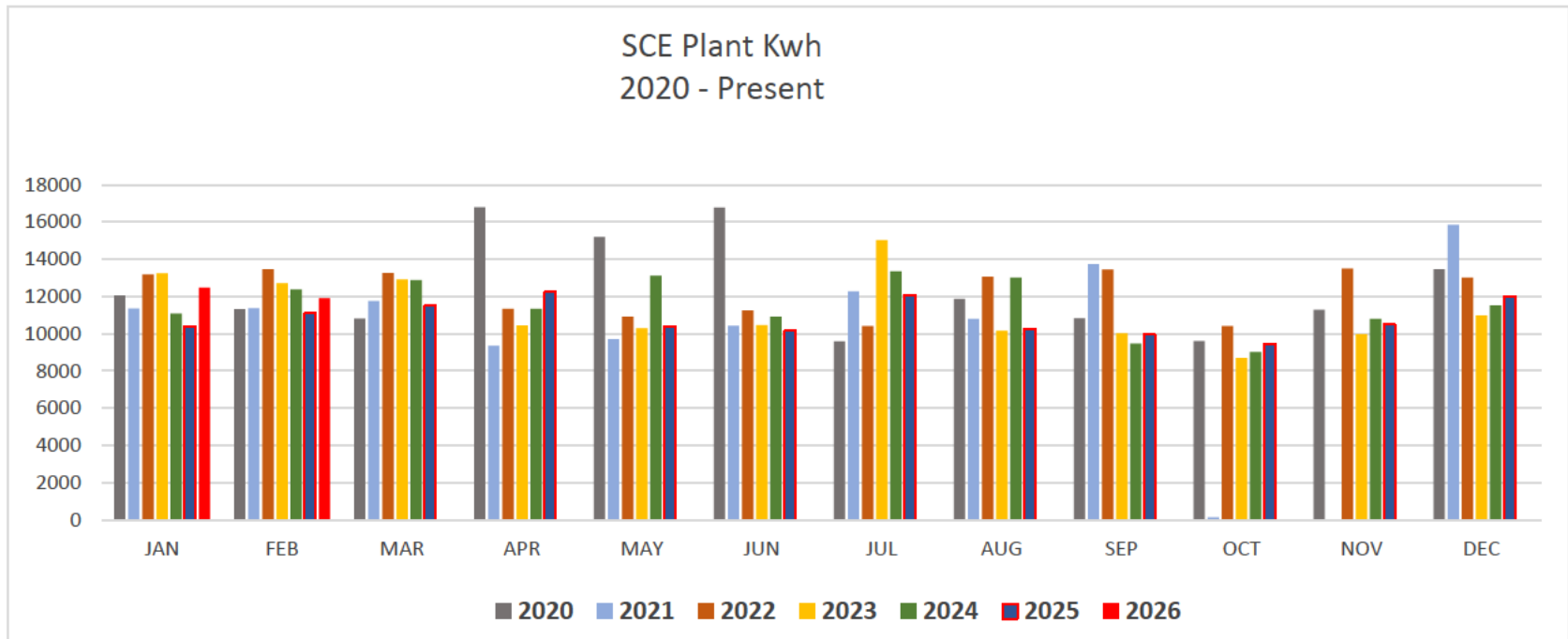
HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

	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											
Mo. Avg	1,628.36	1,623.98	1,641.13	1,526.08	1,566.26	1,887.06	1,928.22	1,853.09	1,824.90	1,362.03	1,381.39	1,663.31	1,676.79
19-24 Avg	1,799.39	1,863.89	1,866.65	1,768.71	1,758.08	2,174.71	2,169.73	2,085.52	2,082.19	1,356.56	1,459.74	1,904.55	1,870.09
Amounts corrected by SCE 01/08/2025								Original	2427.26	1724.32			



HILTON CREEK CSD PLANT SCE ELECTRIC Kwh

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
2020	12056	11327	10809	16785	15195	16781	9591	11875	10822	9597	11274	13470	11662
2021	11356	11370	11768	9369	9696	10419	12273	10795	13723	147	0	15856	9138
2022	13176	13468	13261	11343	10910	11240	10406	13062	13448	10413	13501	13020	11482
2023	13245	12718	12910	10437	10298	10452	15030	10174	10029	8694	9972	10985	10536
2024	11088	12367	12880	11336	13109	10913	13350	13025	9476	9030	10788	11519	10839
2025	10399	11101	11508	12242	10392	10159	12090	10253	9957	9453	10486	12009	10160
2026	12472	11910											
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			-11508	-2093.45						2526	5126	3856
APR	12242	2103.44			-12242	-2103.44						2708	5451	4083
MAY	10392	1880.91			-10392	-1880.91					83	2249	4839	3221
JUN	10159	2147.11			-10159	-2147.11					1639	642	7878	
AVG														
YTD	11,082	\$ 2,144.79	11,079	\$ 2,225.67			1,613	1,893	6,246	3,114	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			-3607	-717.72				
APR	3245	749.50			-3245	-749.50				
MAY	3517	770.00			-3517	-770.00				
JUN	3000	838.15			-3000	-838.15				
AVG										
YTD	3321	\$ 785.84	3256	\$ 829.19			465	714	1570	1078

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	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-
Total Fiscal Year Costs	47.70	8,616.30	40.14	7,285.41	87.84	15,901.71	-	-

PREPAID

Over 60 Hours

Notes:

Contact Agreement = \$35,000 for 60 hours of work. After 60 hours, hourly rates apply

60 hour criteria met in December

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

Capital paid directly from capital upon completion of project of FYE

Sewer Fund Owes Juniper Drive	2,811.25
--------------------------------------	-----------------

Snow Activity Notes

Equipment Use Hours
 Billy's Snow Removal
 January 2026

Totals	Plant	Juniper	Total Due
Hours	1.00	-	1.00
Pmt	907.50	2,722.50	3,630.00

January 2026

				Sewer							Juniper							
Total Charged Hours				-	5.00	-	-	-	-	-	-	-	15.00	-	-	-	-	-
Equipment Charge				429.00	181.50	247.50	110.00	132.00	132.00	143.00	429.00	181.50	247.50	110.00	132.00	132.00	143.00	
Subtotal				-	907.50	-	-	-	-	-	-	2,722.50	-	-	-	-	-	
Date	Plant Time	Juniper Capital	Running Time	Balance	621 Loader + Blower	621 Loader	Skid Steer + blower	Skid Steer	Truck with Cinder	Truck with Trailer	Backhoe	621 Loader + Blower	621 Loader	Skid Steer + lower	Skid Steer	Truck with Cinder	Truck with Trailer	Backhoe
Bal FWD				19.00														
1/1/2026			3.00	16.00										3.00				
1/3/2026			4.00	12.00										4.00				
1/3/2026	1.00			11.00		1.00												
1/4/2026			3.00	8.00										3.00				
1/4/2026	1.00			7.00		1.00												
1/5/2026	1.00			6.00		1.00												
1/5/2026			5.00	1.00										5.00				
1/22/2026	1.00			-		1.00												
1/22/2026	1.00					1.00												

26.84: Billable **26.84:** Total **0.00 USD:** Amount

Date	Description	Duration	User
02/16/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	1.00 09:15:00AM - 10:15:00AM	William Czeschin USD 0.00
02/17/2026	Juniper HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	4.10 07:12:14AM - 11:18:14AM	William Czeschin USD 0.00
02/17/2026	Juniper HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	1.39 11:47:11AM - 01:10:35PM	William Czeschin USD 0.00
02/17/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	1.07 01:10:51PM - 02:15:03PM	William Czeschin USD 0.00
02/18/2026	Juniper HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	6.15 07:14:00AM - 01:23:00PM	William Czeschin USD 0.00
02/18/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	1.01 01:52:19PM - 02:52:55PM	William Czeschin USD 0.00
02/18/2026	Juniper HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	0.94 03:41:57PM - 04:38:21PM	William Czeschin USD 0.00
02/18/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	1.82 04:38:09PM - 06:27:21PM	William Czeschin USD 0.00
02/19/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	2.03 04:28:00PM - 06:29:48PM	William Czeschin USD 0.00
02/20/2026	Juniper HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	1.56 09:35:05AM - 11:08:41AM	William Czeschin USD 0.00
02/20/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	4.24 11:08:55AM - 03:23:19PM	William Czeschin USD 0.00
02/24/2026	Plant snow removal HCCSD - 621 Loader - [Equipment Plant Snow]	1.53 09:24:28AM - 10:56:16AM	William Czeschin USD 0.00

**HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
Tuesday, FEBRUARY 17, 2026
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CA, 93546
Minutes**

1. **Mr. Steve Shipley called the meeting to order at 5:09 p.m.**
 - A. **ROLL CALL**

Members Present:	Ms. Isabel Connolly, Ms. Windsor Czeschin, Mr. Devin Preston and Mr. Steve Shipley
Members Absent:	Mr. Mark Fiore
Staff Present:	Ms. Lorinda Beatty, Ms. Chandler Sornoso(via Zoom), Mr. Billy Czeschin, and Mr. Ketih Hafner
Guests:	None

2. **ADDITIONS TO AGENDA**
 - A. No additions to agenda

3. **PUBLIC COMMENT**
 - A. There were no public comments

4. **PRESENTATIONS**
 - A. There were no presentations

5. **PUBLIC HEARINGS**
 - A. There was no public hearing.

6. **CONSENT AGENDA**
 - A. **Financial Reports**
 1. Consideration & Approval of Disbursements List
 - B. **Review Acceptance of Monthly Financial Reports**
 1. Account Balances – All Funds
 2. Budget Report: YTD Actual to Budget Report – January 2026
 3. District Fund Transfers – January 2026
 3. Southern California Edison Report
 4. Equipment Use Hours Report

B. Approval of Minutes

Ms. Czeschin stated that she could not find record of check #8750. Ms. Beatty stated she will look into it. However, Ms. Beatty recalled that it was a voided check. Ms. Czeschin requested that the voided check image be emailed to her.

Minutes of the Regular Board Meeting of January 20, 2026. Ms. Czeschin stated that she abstained regarding Item 6 B, Resolution 2025-04” but the minutes reflected her vote was a “yes”.

Motion: To approve the Consent Agenda as presented; however, a change to Ms. Czeschin’s vote on item 6 B will be changed to “abstain”
Moved by Ms. Czeschin, Second by Ms. Isabel Conolly

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

7. NEW BUSINESS

A. Mono County Counsel Services and Proposed Agreement

Ms. Beatty presented a generic agreement from Mono County Counsel offering 10 hours of free legal counsel per year and anything provided after the 10 hours will be charged. Ms. Beatty requested the Board allow her to move forward in working with County Counsel on the agreement. It was the consensus of the Board for Ms. Beatty to move forward.

8. OLD BUSINESS

A. Replacement Vehicle- Mr. Czeschin stated that the Long Valley Fire Department would like to sell for an older vehicle to the District that will fit the needs of the Hilton Creek CSD with some modifications for \$1. After some discussion the Board advised Mr. Czeschin to move forward with the purchase if he feels it is beneficial to the Hilton Creek CSD.

B. District Property – The Board discussed the usability of the property and would like to table the topic until the thaw so they can walk the property for a proper analysis of the property.

C. Plant Staffing- Ms. Beatty has placed the ad.

D. Vector Truck – Mr. Czeschin is working with DMV regarding registration and carb compliance for potential exemptions and licensing.

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update - Ms. Beatty stated she has been finishing up some long term projects.

B. Administrative Assistant Training - Ms. Sornoso has been working on financial operations regularly; however, she will be taking some time off for personal reasons and expects to return in April or May.

C. ADU Update – Mr. Czeschin and Mr. Hafner measured Tom and Windsor Czeschin’s apartments as well as looked at a few small homes in the Trailer Park. Some of the homes in the trailer park are listed as RV’s but are much larger and are called Park Models. Therefore, the square footage of the smaller mobile homes, park models will be measured per square foot, which includes the loft area. The measurements have yet to be taken as the one user was not able to grant access to the inside of the dwelling.

Ms. Beatty provided an update to the list of ADUs and stated that it is a report that is undergoing modifications due to recent billing changes. Ms. Czeschin noted that her property is now going to be potentially charged for an extra washing machine and feels she should not have to pay that fee as it is only for her tenants. Ms. Czeschin also stated that it does not seem fair because it is not a commercial property but a multi-family property instead. After some discussion, Ms. Beatty disagreed with Ms. Czeschin’s opinion; however, Ms. Beatty stated she will research the item and work with Ms. Czeschin regarding the charge for extra washing machines for multi-family residences.

D. Delinquent Accounts Update - Ms. Beatty provided a list of delinquent accounts.

10. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE

A. General Manager Report on Status of Facilities and Operational

Mr. Czeschin stated that they are having some trouble stabilizing the plant and feels that something has come into the plant that has killed bio environment and they are not sure what it was.

1. Plant Automation Update- No Update

2. Clarifiers- No Update

2. Wells- No Update

3. Drying Beds- 1 Drying bed number full of a sludge and snow mixture, the other two drying beds are currently full of snow.

4. Easements, Manholes and Sewer Lines- Mr. Billy Czeschin stated that there was a report of sewer odor near the school. Staff looked in the area and could not locate anything. An attempt was mad to access a manhole / cleanout at the County Road Yard in Crowley Lake due to heavy equipment covering the access and the staff would not move the equipment. Eventually the equipment was

moved but Hilton Creek staff was not notified causing further delay. Final report on the incident was no leak located.

5.

The lift station water requirements, from Mountain Meadows Mutual Water for a bib will require a heated building around the fitting. Therefore, Hilton Creek will have no choice but to disconnect the service as it is rarely used and the purpose it serves can be accomplished by other means.

There is an old carwash drain that is no longer being used as a carwash and is attached to the sewer and should have been disconnected when it was no longer in use. Capping it will be a problem because the surrounding concrete is designed to allow water to drain into the sewer. Mr. Czeschin asked the Board to consider how best to handle the situation so it can be addressed in the spring or summer.

6. Testing and Flows- No Update

7. Juniper Drive Maintenance- No Update.

8. Miscellaneous Projects- Lahontan has been requesting a lot of information because they are considering re-writing the permit.

- 11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS** – Ms. Czeschin requested that another audit be performed on the RV parks. Ms. Beatty advised that she has been working on it as time allows. Ms. Czeschin stated she would like more.

Ms. Czeschin stated that she would also like to discuss changing billing to monthly instead of every other month, so it appears to the customer as lower rates. Ms. Beatty advised that the reason the billing is every other month is to reduce the expense of production and labor which may actually cause rates in increase.

Mr. Czeschin asked if the customers can pay monthly. Ms. Beatty stated that customers can pay every month and a lot do pay every month and some pay in advance. New customers are also told they can pay monthly. There is a fee associated with autopay which would also increase if produced on a monthly basis.

- 12. BOARD MEMBER COMMENTS/REPORTS** – None

13. ANNOUNCEMENTS

- A.** Regular Board Meeting March 17, 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 February 17, 2026 meeting Open Session into Closed Session at 7:05 p.m.

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

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

Motion: To Adjourn the February 17, 2026, Closed Session into Open Session at 7:47p.m.

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

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

There were no decisions made during closed session.

15. ADJOURNMENT

Motion: To Adjourn the February 17, 2026 Regular Board Meeting at 7:47 p.m.

Moved by Ms. Czeschin, Second by Mr. Fiore

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

The meeting was adjourned at 7:47 p.m.

fulfilling life

Group benefits proposal for Hilton Creek CSD

Lynn Nguyen
151 Kalmus Dr, Suite J4
Costa Mesa, CA 92626
818-907-9071
License #0K16753

Dental and Eye Care Insurance Proposal

Presented By
KEENAN & ASSOCIATES
License #0451271
March 6, 2026

Ameritas Life Insurance Corp.





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Covered Procedure Summary4
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Eye Care Plan Design Summary6
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Based on the information provided to us, we've prepared this proposal to meet the needs of Hilton Creek CSD and its people. Every benefits solution we offer -- from fully insured coverage to administrative service arrangements -- represents **our promise** to provide products that help protect the health of your employees and serve your organization. If any of your information or needs change, we will be happy to provide an updated proposal.

Hilton Creek CSD

Plan Design Summary



Dental Summary

Proposed Effective Date: 5/1/2026

		Plan 1		Plan 2	
Plan Benefit		In Network	Out of Network	In Network	Out of Network
	Type 1	100%	100%	100%	100%
	Type 2	80-90-100%	80%	80-90-100%	80%
	Type 3	50%	50%	50%	50%
Deductible		\$50 Lifetime Type 2,3 Waived Type 1	\$50 Lifetime Type 2,3 Waived Type 1	\$50 Lifetime Type 2,3 Waived Type 1	\$50 Lifetime Type 2,3 Waived Type 1
Maximum (per person)		\$1,500/Calendar Year	\$1,500/Calendar Year	\$2,000/Calendar Year	\$2,000/Calendar Year
PPO		Freedom of Choice®			
Allowance	Type 1	Discounted Fee	90th U&C	Discounted Fee	90th U&C
	Type 2	Discounted Fee	90th U&C	Discounted Fee	90th U&C
	Type 3	Discounted Fee	90th U&C	Discounted Fee	90th U&C
Dental Rewards®		Included	Included	Included	Included
Waiting Period		None	None	None	None
Annual Open Enrollment		Included	Included	Included	Included

Monthly Rates

Employee (EE)	\$40.68	\$45.36
EE + Spouse	\$75.88	\$84.36
EE + Children	\$91.52	\$99.16
EE + Spouse & Children	\$126.72	\$138.16

Rates are guaranteed for 24 months following the effective date listed above.

Rates include: home address mailing.

PLEASE NOTE: Rates assume enrollment in our electronic certificate (eCert) program. If you choose to receive paper certificates, monthly rates will increase. A \$15.00 monthly administrative fee may apply to groups with 15 or less enrolled employees and no online or paperless bill.

Employee Participation Requirements

Eligible Employees: 10

	The greater of 20% or 3 lives Voluntary	The greater of 20% or 3 lives Voluntary
--	--	--

Plan Design Summary	Plan 1		Plan 2	
	In Network	Out of Network	In Network	Out of Network
	100/80-90-100/50 \$50 Lifetime Type 2,3 Waived Type 1 No Family Maximum \$1,500	100/80/50 \$50 Lifetime Type 2,3 Waived Type 1 No Family Maximum \$1,500	100/80-90-100/50 \$50 Lifetime Type 2,3 Waived Type 1 No Family Maximum \$2,000	100/80/50 \$50 Lifetime Type 2,3 Waived Type 1 No Family Maximum \$2,000
Type 1 Procedure (Frequency)	<ul style="list-style-type: none"> Routine Exam (2 per benefit period) Bitewing X-rays (2 per benefit period) Full Mouth/Panoramic X-rays (1 in 3 years) Periapical X-rays Cleaning (2 per benefit period) Fluoride for Children 18 and under (1 per benefit period) Sealants (age 16 and under) Space Maintainers 	<ul style="list-style-type: none"> Routine Exam (2 per benefit period) Bitewing X-rays (2 per benefit period) Full Mouth/Panoramic X-rays (1 in 3 years) Periapical X-rays Cleaning (2 per benefit period) Fluoride for Children 18 and under (1 per benefit period) Sealants (age 16 and under) Space Maintainers 	<ul style="list-style-type: none"> Routine Exam (2 per benefit period) Bitewing X-rays (2 per benefit period) Full Mouth/Panoramic X-rays (1 in 3 years) Periapical X-rays Cleaning (2 per benefit period) Fluoride for Children 18 and under (1 per benefit period) Sealants (age 16 and under) Space Maintainers 	<ul style="list-style-type: none"> Routine Exam (2 per benefit period) Bitewing X-rays (2 per benefit period) Full Mouth/Panoramic X-rays (1 in 3 years) Periapical X-rays Cleaning (2 per benefit period) Fluoride for Children 18 and under (1 per benefit period) Sealants (age 16 and under) Space Maintainers
Type 2 Procedure (Frequency)	<ul style="list-style-type: none"> Fillings for Cavities Restorative Composites (anterior and posterior teeth) Endodontics (nonsurgical) Endodontics (surgical) Periodontics (nonsurgical) Periodontics (surgical) Denture Repair Simple Extractions Complex Extractions Anesthesia 	<ul style="list-style-type: none"> Fillings for Cavities Restorative Composites (anterior and posterior teeth) Endodontics (nonsurgical) Endodontics (surgical) Periodontics (nonsurgical) Periodontics (surgical) Denture Repair Simple Extractions Complex Extractions Anesthesia 	<ul style="list-style-type: none"> Fillings for Cavities Restorative Composites (anterior and posterior teeth) Endodontics (nonsurgical) Endodontics (surgical) Periodontics (nonsurgical) Periodontics (surgical) Denture Repair Simple Extractions Complex Extractions Anesthesia 	<ul style="list-style-type: none"> Fillings for Cavities Restorative Composites (anterior and posterior teeth) Endodontics (nonsurgical) Endodontics (surgical) Periodontics (nonsurgical) Periodontics (surgical) Denture Repair Simple Extractions Complex Extractions Anesthesia
Type 3 Procedure (Frequency)	<ul style="list-style-type: none"> Onlays Crowns (1 in 5 years per tooth) Crown Repair Prosthodontics (fixed bridge; removable complete/partial dentures) (1 in 5 years) 	<ul style="list-style-type: none"> Onlays Crowns (1 in 5 years per tooth) Crown Repair Prosthodontics (fixed bridge; removable complete/partial dentures) (1 in 5 years) 	<ul style="list-style-type: none"> Onlays Crowns (1 in 5 years per tooth) Crown Repair Prosthodontics (fixed bridge; removable complete/partial dentures) (1 in 5 years) 	<ul style="list-style-type: none"> Onlays Crowns (1 in 5 years per tooth) Crown Repair Prosthodontics (fixed bridge; removable complete/partial dentures) (1 in 5 years)

Current Dental Terminology © American Dental Association.

Dental Rewards®

This dental plan includes a valuable feature that allows qualifying plan members to carryover part of their unused annual maximum. A member earns dental rewards by submitting at least one claim for dental expenses incurred during the benefit year, while staying at or under the threshold amount for benefits received for that year. Employees and their covered dependents may accumulate rewards up to the stated maximum carryover amount, and then use those rewards for any covered dental procedures subject to applicable coinsurance and plan provisions. If a plan member doesn't submit a dental claim during a benefit year, all accumulated rewards are lost. But he or she can begin earning rewards again the very next year.

Plan 1		
Benefit Threshold	\$750	Dental benefits received for the year cannot exceed this amount
Annual Carryover Amount	\$250	Dental Rewards amount is added to the following year's maximum
Maximum Carryover	\$1,000	Maximum possible accumulation for Dental Rewards
Plan 2		
Benefit Threshold	\$750	Dental benefits received for the year cannot exceed this amount
Annual Carryover Amount	\$400	Dental Rewards amount is added to the following year's maximum
Maximum Carryover	\$1,200	Maximum possible accumulation for Dental Rewards

U&C

We determine the Usual and Customary (U&C) allowance listed on the plan summary page using information including data from a nationally recognized independent data source. Plan members are reimbursed based on the appropriate charges in the dentist's ZIP Code area. We review our U&C allowances annually.

- 90th U&C means 9 out of 10 dentists in a specific ZIP Code area charge at or below the plan allowance for a procedure.

Composites on Molars

This dental proposal includes a benefit for composite fillings on the molars located in the back of the mouth. This complements the composite filling benefit we already offer on bicuspid, which are the teeth next to the molars. Dental composites consist of a core plastic material, also known as resin, mixed with fillers to achieve various levels of strength, wear resistance and color. The result is a more natural-looking, tooth-color filling.

Incentive Coinsurance

Plans with coinsurance levels that progressively increase are designed to reward your loyal employees: The longer they stay on the plan, the higher their coinsurance. As long as plan members have at least one dental claim submitted each benefit period, they continue to advance one coinsurance level until they reach the plan's highest benefit level. If a plan member fails to have at least one dental claim submitted during any benefit year, he or she will revert back to the beginning coinsurance benefit. If that happens, members can progress back to higher coinsurance levels in subsequent years by submitting at least one dental claim each benefit year.

Worldwide Support

If a member has a dental emergency outside the U.S., AXA Assistance can help. AXA provides credible provider referrals and can even help with making the appointment. Providers referred by AXA are not members of the Ameritas network. AXA contact information is available in the secure member account.

Lifetime Deductible

A deductible is the amount you pay for a service before benefits are applied. With a lifetime deductible, you pay the deductible amount only one time for as long as you are covered by the plan, instead of each year or each visit. It is a per-person deductible with no family maximum.

Eye Exam, Lenses, Frames, Frequencies

Proposed Effective Date: 5/1/2026

	Plan 1: EyeChoice: Focus®		Plan 2: EyeChoice: Focus®	
	VSP Choice Network + Affiliates	Out of Network	VSP Choice Network + Affiliates	Out of Network
Annual Eye Exam	Covered in full	Up to \$45	Covered in full	Up to \$45
Lenses (per pair)				
Single Vision	Covered in full	Up to \$30	Covered in full	Up to \$30
Bifocal	Covered in full	Up to \$50	Covered in full	Up to \$50
Trifocal	Covered in full	Up to \$65	Covered in full	Up to \$65
Lenticular	Covered in full	Up to \$100	Covered in full	Up to \$100
Progressive	See lens options	NA	See lens options	NA
Frame Allowance	\$150**	Up to \$75	\$150**	Up to \$70
Frequencies				
Exam/Lens/Frames	12/12/24	12/12/24	12/12/12	12/12/12
	Based on date of service	Based on date of service	Based on date of service	Based on date of service

**The Costco and Walmart allowance will be the wholesale equivalent.

Deductible, Maximum

	Plan 1: EyeChoice: Focus®		Plan 2: EyeChoice: Focus®	
	VSP Choice Network + Affiliates	Out of Network	VSP Choice Network + Affiliates	Out of Network
Deductibles	\$10 Exam \$25 Eye Glass Lenses or Frames*	\$10 Exam \$25 Eye Glass Lenses or Frames	\$10 Exam \$25 Eye Glass Lenses or Frames*	\$10 Exam \$25 Eye Glass Lenses or Frames
Maximum per benefit period	None	None	None	None

*Deductible applies to a complete pair of glasses or to frames, whichever is selected.

Contact Lenses

	Plan 1: EyeChoice: Focus®		Plan 2: EyeChoice: Focus®	
	VSP Choice Network + Affiliates	Out of Network	VSP Choice Network + Affiliates	Out of Network
Fit & Follow Up Exams	Member cost up to \$60	No benefit	Member cost up to \$60	No benefit
Contacts				
Elective	Up to \$150	Up to \$120	Up to \$150	Up to \$120
Medically Necessary	Covered in full	Up to \$210	Covered in full	Up to \$210

Monthly Rates

	Plan 1: EyeChoice: Focus®	Plan 2: EyeChoice: Focus®
Employee (EE)	\$8.20	\$8.96
EE + Spouse	\$17.56	\$19.12
EE + Children	\$14.20	\$15.56
EE + Spouse & Children	\$23.56	\$25.72

Rates are guaranteed for 48 months following the effective date listed above.

Rates include: home address mailing.

PLEASE NOTE: Rates assume enrollment in our electronic certificate (eCert) program. If you choose to receive paper certificates, monthly rates will increase. A \$15.00 monthly administrative fee may apply to groups with 15 or less enrolled employees and no online or paperless bill.

Employee Participation Requirements

Eligible Employees: 10

	Plan 1: EyeChoice: Focus®	Plan 2: EyeChoice: Focus®
	Minimum 3 lives Voluntary	Minimum 3 lives Voluntary

Lens Options (member cost)*

	Plan 1: EyeChoice: Focus®		Plan 2: EyeChoice: Focus®	
	VSP Choice Network + Affiliates (Other than Costco)	Out of Network	VSP Choice Network + Affiliates (Other than Costco)	Out of Network
Progressive Lenses				
Standard	\$55	Up to Lined Bifocal allowance.	\$55	Up to Lined Bifocal allowance.
Premium	Up to provider's contracted fee for Lined Bifocal Lenses. The patient is responsible for the difference between the base lens and the Progressive Lens charge.	Up to Lined Bifocal allowance.	Up to provider's contracted fee for Lined Bifocal Lenses. The patient is responsible for the difference between the base lens and the Progressive Lens charge.	Up to Lined Bifocal allowance.
Std. Polycarbonate	Covered in full for dependent children \$33 adults	No benefit	Covered in full for dependent children \$33 adults	No benefit
Scratch Resistant Coating	\$17-\$33	No benefit	\$17-\$33	No benefit
Anti-Reflective Coating	\$43-\$85	No benefit	\$43-\$85	No benefit
Ultraviolet Coating	\$16	No benefit	\$16	No benefit

*Lens Option member costs vary by prescription, option chosen and retail locations.

Additional Focus® Choice Network Features (In Network)

Contact Lenses Elective	Allowance can be applied to disposables, but the dollar amount must be used all at once (provider will order 3 or 6 month supply). Applies when contacts are chosen in lieu of glasses. For plans without a separate contact fitting & evaluation (which includes follow up contact lens exams), the cost of the fitting and evaluation is deducted from the allowance.
Lens Options (Member Cost)*	\$15 - Solid Plastic Dye (Except Pink I & II) \$17 - Plastic Gradient Dye \$31-\$82 - Photochromatic Lenses (Glass & Plastic) Lens Option member cost vary by prescription and option chosen.
Additional Glasses	20% off additional complete pairs of prescription glasses and/or prescription sunglasses.*
Frame Discount	VSP offers 20% off any amount above the retail allowance.*
Laser VisionCareSM	VSP offers an average discount of 15% off or 5% off a promotional offer for LASIK Custom LASIK and PRK. The maximum out-of-pocket per eye for members is \$1,800 for LASIK and \$2,300 for custom LASIK using Wavefront technology, and \$1,500 for PRK. In order to receive the benefit, a VSP provider must coordinate the procedure.
Low Vision	With prior authorization, 75% of approved amount (up to \$1,000 is covered every two years).

Based on applicable laws, reduced costs may vary by doctor location.

Ameritas Focus® Eye Care

VSP Network

VSP has the largest network of independent doctors nationwide. Retailers include Costco Optical, Sam's Club, Visionworks and Walmart. See the network providers in your area at vsp.com.

Online In-Network Options

Eyeconic.com is VSP's in-network online eyewear store. Vision benefits are applied directly to the online order.

VSP Benefits are Easy to Use

- Members create an account at vsp.com to review their vision benefits.
- At their appointment, members tell the office they have VSP coverage. No ID card is needed. For reference, an ID card can be printed from their member account.
- There are no claim forms to complete when seeing a VSP network provider.

VSP savings

VSP provider discounts include 20% off the remaining frame balance, additional prescription glasses, and non-covered lens options.

Discounts also are available on LASIK or PRK laser vision correction procedures.

Based on applicable laws, reduced costs may vary by doctor location.

Rx Savings - Extra value for Ameritas plan members

- It's no secret that prescription medications can be one of the biggest - and most important - health care expenditures a person, family or organization faces. Not to mention, when a person requires long-term maintenance medications, it can become a serious budgeting issue.
- Our valued plan members and their covered dependents can save on prescription medications at over 60,000 pharmacies across the nation including CVS, Walgreens, Rite Aid and Walmart. This Rx discount is offered at no additional cost, and it is not insurance.
- If your organization offers its associates health care pharmacy benefits, this no-cost Rx discount could save significant dollars. Participating pharmacies will give Ameritas plan members their normal health care pharmacy benefit, or the Rx discount, whichever saves more.
- Members can receive up to 65% savings on generic prescriptions, and overall average savings of 40% across brand name and generic prescription combined.
- To receive the Rx discount, Ameritas plan members just need to visit us at ameritas.com and sign into (or create) a secure member account. That's where they can access and print an online-only Rx discount savings ID card.
- Also, when choosing eServices, your benefits administrator will have access to the online-only Rx discount savings ID card to assist members without Internet access.

All Plans

- If you purchase group insurance through Ameritas, your producer will receive compensation from Ameritas Group. This compensation may include one or more of the following:
 - Commission or override commission based on customary or negotiated scales.
 - Additional compensation based on factors such as the volume of premium, cases or lives placed by your producer with Ameritas, or persistency.
 - Fees for administrative or consulting services.

If you have any questions about the amount or type of compensation, please contact your producer.

- Some states require that producers be appointed with Ameritas Life Insurance Corp. before any presentation or solicitation of this plan design.
- This proposal is not a contract or a certificate of insurance. It contains proposed rates and benefits that are based on preliminary enrollment data. Such rates and benefits are subject to adjustment if final enrollment varies from the preliminary data.
- The rates are based on Standard Industry Code 832211.
- This proposal is based on the assumption it will be sold in conjunction with a bona fide cafeteria plan regulated by Section 125 of the Internal Revenue code, and it must meet all of the Section 125 requirements. Ameritas Life Insurance Corp. reserves the right to request a copy of the employer's Section 125 cafeteria plan. If you select Ameritas Life Insurance Corp.'s plan and implement it through a cafeteria approach regulated by Section 125, we will require that all eligible employees and dependents requesting benefits: (a) make annual selections, and (b) remain in the plan for a minimum of one year. Changes in these selections will not be allowed except for certain "life event" or family status changes such as marriage, birth, death or termination of employment.
- Benefits could be available for all full-time, active employees working at least 30 hours per week and dependents who have completed the designated waiting period.
- This proposal is being made as a result of information provided in the request for a proposal. It is intended for informational purposes and is not an offer to contract. If **Hilton Creek CSD** wishes to apply for group insurance based upon this proposal, **Hilton Creek CSD** may complete a Preliminary Application for Group Insurance. The Application will be subject to review and approval by the Home Office of the Company. If the Application is accepted, the final rates and benefits will be based on verification of this information and final enrollment.
- California state law requires that coverage shall be provided to Registered Domestic Partners that is equal to, and subject to the same terms and conditions as, the coverage provided to a spouse. Registered Domestic Partner means a partner of the Insured as long as the partnership meets the requirements for such relationship as defined in Section 297 of the California Family Code or the functional equivalent registration of any other state or local jurisdiction.
- Ameritas does not issue coverage to individuals residing in Europe.
- The situs State of California has passed legislation which requires dependent children to be considered covered up to age 26 regardless of student status.
- For residents of New Mexico, coverage will be administered in accordance with the minimum benefit standards required by New Mexico law. Please consult your sales representative with questions regarding these requirements.
- Please let us know if you need a Spanish-language version of the Certificate.

Dental

- If a member does not elect to participate when initially eligible, the member may elect to participate at the policyholder's next enrollment period. This enrollment period will be held each year and those who elect to participate in this policy at that time will have their insurance become effective on May 1. If you do not enroll during your company's open enrollment period, then you will be subject to the Late Entrant Provision. (Plan(s): 1, 2)
- This plan is provided as part of the Policyholder's Section 125 Plan. Each employee has the option under the Section 125 Plan of participating or not participating in this plan. If an employee does not elect to participate when initially eligible, he/she may elect to participate at the Policyholder's next Annual Election Period. An employee who elects to participate at an election period other than the initial election period or annual open enrollment period will be a Late Entrant and subject to the Late Entrant provision.
- This proposal assumes a Section 125 plan year of May 1, 2026 to May 1, 2027. (Plan(s): 1, 2)
- If the Company's policy includes a lifetime deductible, expenses that satisfied all or a part of the dental deductible under the current policy will not apply toward satisfaction of the Company's deductible.
- Our proposal assumes that the Ameritas Life Insurance Corp. dental plan is the only plan offered for acceptance or consideration. If any other dental coverage is involved, such as a self-insured, DHMO or Prepaid plan, we would gladly provide another quote, as this one is no longer valid. (Plan(s): 1, 2)
- This proposal assumes 0% of the benefit eligible employees are retirees. If this percentage changes, Ameritas Life Insurance Corp. reserves the right to revise the rates retroactive to the effective date of the dental benefits to accommodate this change. (Plan(s): 1, 2)

Eye Care

- This proposal assumes 0% of the benefit eligible employees are retirees. If this percentage changes, Ameritas Life Insurance Corp. reserves the right to revise the rates retroactive to the effective date of the vision benefits to accommodate this change. (Plan(s): 1, 2)
- No benefits are payable for a service which is not listed under the list of eye care services.
- This plan is provided as part of the Policyholder's Section 125 Plan. Each employee has the option under the Section 125 Plan of participating or not participating in this plan. If an employee does not elect to participate when initially eligible, he/she may elect to participate at the Policyholder's next Annual Election Period.
- Employees electing coverage on the May 1, 2026, effective date must remain in the plan for the first 48 months. Employees will be allowed an election period on May 1, 2026. (Plan(s): 1)
- This proposal assumes a Section 125 plan year of May 1 to May 1. The first plan year will run May 1, 2026 through May 1, 2030. Subsequent plan years will be on a May 1 to May 1 basis to coincide with the Section 125 plan year. Please check with your tax advisor regarding the long plan year. (Plan(s): 1)
- Employees electing coverage on the May 1, 2026, effective date must remain in the plan for the first 48 months. Employees will be allowed an election period on May 1, 2026. (Plan(s): 2)
- This proposal assumes a Section 125 plan year of May 1 to May 1. The first plan year will run May 1, 2026 through May 1, 2030. Subsequent plan years will be on a May 1 to May 1 basis to coincide with the Section 125 plan year. Please check with your tax advisor regarding the long plan year. (Plan(s): 2)

Covered Expenses will not include and no benefits will be payable for expenses incurred:

- for any procedure except exams, cleaning and fluoride applications for the first 12 months when an employee or dependent becomes classified as a late entrant. An employee or dependent who does not enroll within 31 days from the date the person qualifies for the insurance, or who elects to become covered again after canceling a premium contribution agreement, will be classified as a late entrant.
- for any treatment which is for cosmetic purposes, except as specifically listed in the Table of Dental Procedures.
- to replace any prosthetic appliance, crown, inlay or onlay restoration, or fixed partial denture within five years of the date of the last placement of these items. However, if a replacement is required because of an accidental bodily injury sustained while the plan member is covered under the dental expense benefit, it will be a Covered Expense.
- for initial placement of any dental prosthesis or prosthetic crown unless such placement is needed because of the extraction of one or more teeth while the plan member is covered under the dental expense benefit. The extraction of a third molar (wisdom tooth) will not qualify under the above. Any such dental prosthesis or prosthetic crown must include the replacement of the extracted tooth or teeth. This limitation is waived for groups with 35 or more employees covered on the effective date of the contract.
- for any procedure begun before the plan member was covered under the dental expense benefit.
- for any procedure begun after the member's insurance under the dental expense benefit terminates; or for any prosthetic dental appliances installed or delivered more than 90 days after the member's insurance under the dental expense benefit terminates.
- to replace lost or stolen appliances.
- for appliances, restorations, or procedures to:
 - alter vertical dimension;
 - restore or maintain occlusion;
 - splint or replace tooth structure lost because of abrasion or attrition
- for any procedure which is not shown on the Table of Dental Procedures.
- for orthodontic treatment (unless otherwise specified in this contract.)
- for charges for which the plan member is not liable or which would not have been made had no insurance been in force.
- for services which are not required for necessary care and treatment or are not within the generally accepted parameters of care.
- because of war or any act of war, declared or not.

This plan has the following limitation:

Some brands of spectacle frames may be unavailable at all locations for purchase as Covered Expenses, or may be subject to additional out-of-pocket expenses. Members may obtain details regarding frame brand availability from their treating provider or by calling VSP's Customer Care Division at (800) 877-7195.

This plan does not cover:

- More than one eye exam in the frequency as indicated on the plan summary page.
- More than one pair of lenses in the frequency as indicated on the plan summary page.
- More than one set of frames in the frequency as indicated on the plan summary page.
- Services and/or materials not specifically included in the Schedule as covered Plan Benefits.
- Plano lenses (lenses with refractive correction of less than plus or minus .50 diopter) except as specifically allowed in the frames benefit section of the Plan Benefits.
- Services or materials that are cosmetic, including Plano contact lenses to change eye color and artistically painted Contact Lenses.
- Two pairs of glasses in lieu of Bifocals.
- Replacement of Spectacle Lenses, Frames, and/or contact lenses furnished under this plan that are lost or damaged, except at the normal intervals when services are otherwise available.
- Orthoptics or vision training and any associated supplemental testing.
- Medical or surgical treatment of the eyes.
- Contact lens modification, polishing or cleaning.
- The refitting of Contact Lenses after the initial 90-day filing period.
- Contact Lens insurance policies or service contracts.
- Additional office visits associated with contact lens pathology.
- Local, state and/or federal taxes, except where law requires us to pay.