

**BOARD OF DIRECTORS  
HILTON CREEK COMMUNITY SERVICES DISTRICT  
REGULAR BOARD MEETING  
TUESDAY, JANUARY 20, 2026  
5:00 P.M.  
Crowley Lake Community Center  
58 Pearson Road  
Crowley Lake, CA 93546**

**Zoom:** <https://us02web.zoom.us/j/87152030551>

**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 – October, November and December 2025
    3. District Fund Transfers –October, November and December 2025
    4. Southern California Edison Report
    5. Equipment Use Hours Report
  - C. APPROVAL OF MINUTES**
    1. Minutes of the Regular Board Meeting of December 16, 2025

- 6. NEW BUSINESS**
  - A. Rate Fees – Customer requested agenda item.**
  - B. Adopt Resolution 2025-04 – Studio / 1 Bedroom Square Footage**
  - C. Adopt Resolution 2026-01 Fee Schedule**
    1. Availability Fees
    2. Connection Fees
    3. Studio / 1 Bedroom Apartment Guidelines and Fee Adjustment.
  - D. Vector Truck**
  
- 8. OLD BUSINESS**
  - A. Replacement Vehicle**
  - B. District Property – Watterson Drive**
  - C. Plant Staffing**
  
- 9. SECRETARY /ADMINISTRATIVE UPDATE**
  - a. General Update
  - b. Administrative Assistant Training
  - c. ADU Update
  - d. 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
  
- 11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**
  
- 12. BOARD MEMBER COMMENTS/REPORTS**
  
- 13. ANNOUNCEMENTS**
  - A. Regular Board Meeting: February 17, 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: Jan 20, 2026 04:45 PM Pacific Time (US and Canada)  
Topic: Hilton Creek 2026 01 20

Join from PC, Mac, iPad, or Android:  
<https://us02web.zoom.us/j/87152030551>

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+1 253 205 0468 US  
+1 646 931 3860 US  
+1 689 278 1000 US  
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+1 301 715 8592 US (Washington DC)  
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**HILTON CREEK COMMUNITY SERVICES DISTRICT  
CHECKS WRITTEN - ALL FUNDS  
December 17, 2025 through January 20, 2026**

Type	Date	Num	Name	Memo	Amount
<b>Dec 17, '25 - Jan 20, 26</b>					
Bill Pmt -...	12/17/2025	8737	MOUNTAIN MEADOWS M...	APN 060-290-006-000 Refund Ava...	-20.00
Bill Pmt -...	12/25/2025		UMPQUA BANK	2025 NOV	-2,763.79
Liability ...	12/29/2025	8739	PERS 457 Contributions	3320645013	-183.33
Liability ...	12/30/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/2...	-5,084.46
Liability ...	12/30/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/2...	-8,586.89
Liability ...	12/30/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/2...	-1,773.61
Check	12/30/2025			VACTOR PURCHASE	50,625.00
Check	12/30/2025			Capital account	49,375.00
Paycheck	12/31/2025	DD1534	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	12/31/2025	DD1535	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	12/31/2025	DD1536	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	12/31/2025	8738	FIORE, MARK		-258.25
Paycheck	12/31/2025	DD1537	PRESTON, DEVIN M	Direct Deposit	0.00
Paycheck	12/31/2025	8739	SHIPLEY, STEVE H		-258.25
Paycheck	12/31/2025	DD1538	SORNOSO, CHANDLER W	Direct Deposit	0.00
Paycheck	12/31/2025	DD1539	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	12/31/2025	DD1540	HAFNER, KEITH	Direct Deposit	0.00
Liability ...	12/31/2025		PERS Retirement	3320645013	-460.45
Bill Pmt -...	12/31/2025		PERS Retirement	OCT EMPLOYER CONTRIBUTION	-675.88
Paycheck	01/01/2026	8740	Hatter, Jason T		-877.50
Bill Pmt -...	01/01/2026		PERS Health Insurance	JANUARY 2026	-3,244.47
Bill Pmt -...	01/02/2026		AT&T	DECEMBER 2025	-436.29
Liability ...	01/05/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 921463...	-56.77
Liability ...	01/05/2026	E-pay	EFTPS	94-2834850 QB Tracking # 921772...	-2,451.80
Liability ...	01/05/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 922030...	-981.93
Bill Pmt -...	01/05/2026		MAMMOTH DISPOSAL	DEC 2025	-228.94
Bill Pmt -...	01/06/2026	8741	MCWD	Purchase of Vactor	-50,625.00
Bill Pmt -...	01/09/2026		MCWD	PAID ONLINE	-77.60
Bill Pmt -...	01/15/2026		Bank of America	FEE - REMOTE DEPOSIT	-15.00
Bill Pmt -...	01/15/2026		FRONTIER COMMUNICAT...	Pump Station Alarm System 12/22...	-54.75
Bill Pmt -...	01/15/2026		Inyo County Waste Manag...	00379	-38.25
Bill Pmt -...	01/15/2026		MAMMOTH BUSINESS ES...	INVOICE 12036	-274.50
Bill Pmt -...	01/15/2026		SCE Plant	12/03/2025-01/04/2026	-2,411.44
Bill Pmt -...	01/15/2026		SCE Pump Station	12/03/2025-01/04/26	-892.36
Bill Pmt -...	01/15/2026	8742	Isabel Connolly	Employee Relations - Reimbursement	-592.26
Bill Pmt -...	01/15/2026	8743	MOUNTAIN MEADOWS M...	JAN FEB & MAR	-300.00
Bill Pmt -...	01/15/2026	8744	Robert D Niehaus, Inc.	AVAILABILITY AND CONNECTIO...	-5,851.76
Bill Pmt -...	01/15/2026	8745	USA BLUE BOOK	January 2026	-184.39
Bill Pmt -...	01/15/2026	8746	THE SHEET	Public Notices	-1,072.00
Bill Pmt -...	01/15/2026		AT&T	JANUARY 2026	-266.25
Bill Pmt -...	01/20/2026	8747	W D Czeschin	Medical Reimbursement	-1,599.95
Bill Pmt -...	01/20/2026	8748	BILLY CZESCHIN	Equipment Use Contract FY 2025/...	-17,500.00
Bill Pmt -...	01/20/2026	8749	BILLY CZESCHIN	FUEL REIMBURSEMENT - TRAV...	-112.08
<b>Dec 17, '25 - Jan 20, 26</b>					<b>-10,210.20</b>

**WORKING ACCOUNT BALANCES  
PER ALLOCATION**

	7/1/2023	6/30/2024	6/30/2025	1/31/2026	7/1/2023 to 01/31/2026
<b>Operations</b>					
Checking	50,171.63	18,642.36	43,044.44	172,148.31	121,976.68
*Inv - Operations Reserves		25,000.00	50,000.00	71,329.43	71,329.43
*Inv- Emergency Reserves		42,546.40	137,546.40	192,546.40	192,546.40
*Inv - PERS UAL		25,000.00	25,000.00	30,688.00	30,688.00
*Inv - Personnel Leave Liabilities		25,000.00	25,000.00	25,000.00	25,000.00
*Inv- Annual Insurance Holdings				20,000.00	20,000.00
SF Owes JD			(6,916.21)	12,671.89	12,671.89
<b>Total Operations Funds</b>	<b>50,171.63</b>	<b>136,188.76</b>	<b>273,674.63</b>	<b>524,384.03</b>	386,038.54
<i>*Investment Pool</i>					

<b>Capital</b>					
Savings	152,054.71	52,898.82	55,574.42	55,577.22	(96,477.49)
*Inv - Capital Reserves		42,546.40	67,546.40	117,546.40	117,546.40
*Inv- Generator Reserves		42,546.40	75,000.00	150,000.00	150,000.00
*Inv - Clarifier Replacement Holdings			-	-	-
Inv. - Vehicle Replacement Holdings			-	-	-
<b>Total Capital Funds</b>	<b>152,054.71</b>	<b>137,991.62</b>	<b>198,120.82</b>	<b>323,123.62</b>	171,068.91
<i>*Investment Pool</i>					

**County Investment Pool Only**

*Including amounts listed above*

<b>Hilton Creek</b>					
Community Service District	-	288,697.85	433,401.66	211,042.64	211,042.64
Operations Reserves			50,000.00	71,329.43	71,329.43
Emergency Reserves			137,546.40	192,546.40	192,546.40
PERS UAL		25,000.00	25,000.00	30,688.00	30,688.00
Personnel Leave Liabilities		25,000.00	25,000.00	25,000.00	25,000.00
Capital Reserves			67,546.40	117,546.40	117,546.40
Generator Reserves			75,000.00	150,000.00	150,000.00
Vehicle Replacement Program			-	-	-
Insurance - Operations					-
<b>Subtotal Hilton Creek</b>	<b>-</b>	<b>338,697.85</b>	<b>813,494.46</b>	<b>798,152.87</b>	798,152.87
Juniper Drive Holdings (Mono Inv.)	316,600.65	323,913.21	389,021.86	392,539.93	75,939.28
<b>Total County Investment Pool</b>	<b>316,600.65</b>		<b>1,202,516.32</b>	<b>1,190,692.80</b>	874,092.15

<b>LAIF</b>					
Hilton Creek Holdings	5,062.95		5,500.83	5,621.85	558.90
Juniper Drive Holdings	4,730.65	4,966.45	5,139.82	5,252.89	522.24
<b>Total LAIF Investment</b>	<b>9,793.60</b>	<b>4,966.45</b>	<b>10,640.65</b>	<b>10,874.74</b>	1,081.14

<b>Juniper Operations</b>					
Juniper Drive Checking	107,248.24	140,925.97	118,767.88	146,086.96	38,838.72
Juniper Wash	1,514.88	-	(0.00)	(12,671.89)	(14,186.77)
Juniper Investment Funds	321,331.30	323,913.21	389,021.86	392,539.93	71,208.63
<b>Total Juniper Drive</b>	<b>430,094.42</b>	<b>464,839.18</b>	<b>507,789.74</b>	<b>525,955.00</b>	95,860.58

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

**December 31, 2025**

Account	Previous				12/31/2025
	Balance	Credits	Debits	Adjustments	Balance
<b>**Bank of America *</b>	<b>96,439.30</b>	<b>146,807.68</b>	<b>(71,098.67)</b>	<b>-</b>	<b>172,148.31</b>
Sewer Fund Use Fees & Expenses		42,941.35	(66,732.06)		
Cancelled / Return/ Fin. Chg Other		-			
County Inv. Pool Transfer		100,000.00	-		
LAIF Transfers					
Capital Reserve Transfer		-	-		
Connection Fees		-	-		
County Loan Transfer					
Availability Fees					
Juniper Deposits/Expenses		3,866.33	(4,366.61)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
<b>Capital Reserve</b>	<b>55,576.75</b>	<b>0.47</b>	<b>-</b>	<b>-</b>	<b>55,577.22</b>
Connection & Availability Fees					
Transfers			-		
Interest		0.47			
<b>LAIF</b>	<b>5,621.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,621.85</b>
Checking Transfers					
Interest					
Other					
Other					
<b>County Investment Pool</b>	<b>808,238.54</b>	<b>-</b>	<b>(100,000.00)</b>	<b>-</b>	<b>708,238.54</b>
Checking Transfers			(100,000.00)		<b>VAC/CAP/</b>
LAIF Transfers					<b>PMT DEL ACCTS</b>
Interest					
Unsec. Property Tax					
Secure Property Tax					
Other					
Unitary Property Tax					
Delinquent Accounts Collection					
<b>Total**</b>	<b>965,876.44</b>	<b>146,808.15</b>	<b>(171,098.67)</b>	<b>-</b>	<b>941,585.92</b>

\*\* Balance Owed to Sewer Fund 12,671.89  
Total with Juniper Drive Oweing 954,257.81

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  
**December 31, 2025**

	Previous	Credits	Debits	Adjustments	12/31/2025 Balance
<b>Bank of America</b>	<b>144,448.72</b>	<b>1,638.24</b>	-	-	<b>146,086.96</b>
Juniper Drive Fees Collected		1,638.24			
Juniper Drive Expenses					
<b>LAIF</b>	<b>5,252.89</b>	-	-	-	<b>5,252.89</b>
Interest					
Other					
<b>County Investment Pool</b>	<b>392,539.93</b>	-	-	-	<b>392,539.93</b>
Checking Transfers					
Interest					
Other					
<b>Total**</b>	<b>542,241.54</b>	<b>1,638.24</b>	-	-	<b>543,879.78</b>

\*\* Balance Owed to Sewer Fund (12,671.89)  
Total with Balance Owed to Sewer Fund 531,207.89

<b>Juniper Drive Wash</b>						
Fwd		JD Fees Coll	JD Checks	*Adjust	Pmt to SF	JD Owes SF
	<b>(12,171.61)</b>	3,866.33	(4,366.61)			(12,671.89)

*Funds collected / paid in Sewer Fund*

\*Prior month adjustments

## HILTON CREEK COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of December 31, 2025

01/12/26

Accrual Basis

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · 1 Bank of America-Checking	167,778.33
10001 · PETTY CASH	1.53
12000 · 3 B of America-Capital Reserve	55,577.22
13000 · 4 Mono Co Treasury Inv. Pool	708,238.54
14000 · 5 LAIF	
General Sewer Fund	4,957.36
14000 · 5 LAIF - Other	664.49
<b>Total 14000 · 5 LAIF</b>	<b>5,621.85</b>
<b>Total Checking/Savings</b>	<b>937,217.47</b>
<b>Accounts Receivable</b>	
10100 · Accounts receivable	
10101 · SEWER USE FEES	
10105 · Finance Charge	2,068.48
10109 · LIEN FEE	-100.00
10101 · SEWER USE FEES - Other	154,018.71
<b>Total 10101 · SEWER USE FEES</b>	<b>155,987.19</b>
10102 · AVAILABILITY FEES	3,120.00
10107 · Non Customer	-211.60
10108 · ADMIN FEE - DELINQUENT ACCOU...	2,207.57
10100 · Accounts receivable - Other	-495.54
<b>Total 10100 · Accounts receivable</b>	<b>160,607.62</b>
10103 · SEWER CONNECTION FEE	-110.62
<b>Total Accounts Receivable</b>	<b>160,497.00</b>
<b>Other Current Assets</b>	
10202 · Allowance for uncollectibles	-254.45
12101 · WIP	
12101A · Blower Project	42,669.75
<b>Total 12101 · WIP</b>	<b>42,669.75</b>
<b>Total Other Current Assets</b>	<b>42,415.30</b>
<b>Total Current Assets</b>	<b>1,140,129.77</b>
<b>Fixed Assets</b>	
10300 · Property, Plant & Equipment	
10301 · Equipment	3,104,881.53
10302 · Facilities Improvements	78,028.37
10303 · Other Equipment	21,391.22
10304 · Vehicles	16,500.00
10300 · Property, Plant & Equipment - Other	53,625.00
<b>Total 10300 · Property, Plant &amp; Equipment</b>	<b>3,274,426.12</b>
<b>Total Fixed Assets</b>	<b>3,274,426.12</b>
<b>Other Assets</b>	
10305 · Accumulated depreciation	-2,954,415.35
16000 · Transfer	12,980.15
<b>Total Other Assets</b>	<b>-2,941,435.20</b>
<b>TOTAL ASSETS</b>	<b>1,473,120.69</b>

## HILTON CREEK COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of December 31, 2025

01/12/26

Accrual Basis

	Dec 31, 25
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · *Accounts Payable	-221.64
<b>Total Accounts Payable</b>	-221.64
<b>Other Current Liabilities</b>	
10400 · Accounts payable	4,387.22
17000 · Juniper Dr SZB Clearing Acct	-12,671.89
2100 · Payroll Liabilities	
2103 · B Retirement - EE Cont	-0.11
2100 · Payroll Liabilities - Other	-1,709.17
<b>Total 2100 · Payroll Liabilities</b>	-1,709.28
2110 · Direct Deposit Liabilities	-1,897.68
<b>Total Other Current Liabilities</b>	-11,891.63
<b>Total Current Liabilities</b>	-12,113.27
<b>Long Term Liabilities</b>	
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
<b>Total 10502 · PENSION LIABILITIES</b>	260,420.00
2500 · Loan - LA County	12,868.62
<b>Total Long Term Liabilities</b>	273,288.62
<b>Total Liabilities</b>	261,175.35
<b>Equity</b>	
1110 · Retained Earnings	1,139,044.51
1112 · Capital Improvement Reserve	114,931.71
Net Income	-42,030.88
<b>Total Equity</b>	1,211,945.34
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,473,120.69</b>

## HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report December 2025

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	12/01/2025	8726	Hatter, Jason T		10000 · 1 Ban...	162	-SPLIT-		873.50
Liability Check	12/01/2025	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		71.20
Liability Check	12/01/2025	E-pay	EFTPS	94-2834850...	10000 · 1 Ban...		-SPLIT-		3,161.88
Liability Check	12/01/2025	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		1,125.66
Bill Pmt -Check	12/01/2025	8730	STATE WATER ...	WASTEWA...	10000 · 1 Ban...		20000 · *Acc...		410.00
Bill Pmt -Check	12/01/2025	8731	STATE WATER ...	FACILITY I...	10000 · 1 Ban...		20000 · *Acc...		28,205.00
Bill Pmt -Check	12/01/2025	8732	STATE WATER ...	FACILITY I...	10000 · 1 Ban...		20000 · *Acc...		3,945.00
Deposit	12/01/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/01/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	162.30	
Deposit	12/01/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/01/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/01/2025			Deposit	10000 · 1 Ban...		-SPLIT-	210.90	
Deposit	12/02/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	211.90	
Deposit	12/02/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	12/02/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	12/02/2025		USDA FOREST ...	Hilton Cr. C...	10000 · 1 Ban...		20000 · *Acc...		80.31
Bill Pmt -Check	12/02/2025		MAMMOTH BUSI...	INVOICE 1...	10000 · 1 Ban...		20000 · *Acc...		105.53
Bill Pmt -Check	12/02/2025		MAMMOTH DISP...	NOV 2025	10000 · 1 Ban...		20000 · *Acc...		228.94
Bill Pmt -Check	12/02/2025		MCWD		10000 · 1 Ban...		20000 · *Acc...		155.20
Bill Pmt -Check	12/02/2025		Inyo County Wast...	00379	10000 · 1 Ban...		20000 · *Acc...		145.50
Deposit	12/02/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	90.00	
Deposit	12/02/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	173.79	
Deposit	12/02/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Bill Pmt -Check	12/02/2025		AT&T	NOVEMBE...	10000 · 1 Ban...		20000 · *Acc...		264.69
Deposit	12/03/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	12/03/2025		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Acc...		7.78
Deposit	12/03/2025			Deposit	10000 · 1 Ban...		-SPLIT-	182.56	
Deposit	12/04/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/05/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	55.31	
Bill Pmt -Check	12/05/2025		Bank of America	FEE - REM...	10000 · 1 Ban...		20000 · *Acc...		15.00
Deposit	12/07/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	87.78	
Deposit	12/07/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	98.42	
Deposit	12/09/2025			Deposit	10000 · 1 Ban...		-SPLIT-	1,595.93	
Deposit	12/09/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	1,483.36	
Deposit	12/09/2025			Deposit	10000 · 1 Ban...		-SPLIT-	8,756.10	
Deposit	12/09/2025			Deposit	10000 · 1 Ban...		-SPLIT-	10,901.79	
Deposit	12/09/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	202.00	
Deposit	12/11/2025			Deposit	10000 · 1 Ban...		-SPLIT-	815.48	
Deposit	12/11/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	624.82	
Deposit	12/11/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/12/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/12/2025			Deposit	10000 · 1 Ban...		-SPLIT-	2,393.47	
General Journal	12/12/2025	LB 2...	KNADLER	RETURNE...	10000 · 1 Ban...	162	10101 · SE...		201.90
Liability Check	12/13/2025		PERS Retirement	3320645013	10000 · 1 Ban...		2103 · B Reti...		460.45
Liability Check	12/13/2025		PERS 457 Contri...	3320645013	10000 · 1 Ban...		2101 · 457 E...		183.33
Deposit	12/14/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/14/2025			Deposit	10000 · 1 Ban...		-SPLIT-	202.89	
Deposit	12/15/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	1,266.05	
Deposit	12/15/2025			Deposit	10000 · 1 Ban...		-SPLIT-	852.79	

## HILTON CREEK COMMUNITY SERVICES DISTRICT All Sewer Fund Transaction Detail Report December 2025

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	12/15/2025			Deposit	10000 · 1 Ban...		-SPLIT-	5,111.41	
Bill Pmt -Check	12/15/2025		FRONTIER COM...	Pump Statio...	10000 · 1 Ban...		20000 · *Acc...		55.01
Bill Pmt -Check	12/15/2025		PERS Health Ins...	DECEMBE...	10000 · 1 Ban...		20000 · *Acc...		2,954.44
Bill Pmt -Check	12/15/2025		PERS Retirement	OCT EMPL...	10000 · 1 Ban...		20000 · *Acc...		675.88
Bill Pmt -Check	12/15/2025		SCE Plant	10/31/2025 ...	10000 · 1 Ban...		20000 · *Acc...		2,151.66
Bill Pmt -Check	12/15/2025		SCE Pump Station	10/31/2025 ...	10000 · 1 Ban...		20000 · *Acc...		818.12
Bill Pmt -Check	12/15/2025		Tim Rudolph, PE	DRYING B...	10000 · 1 Ban...		20000 · *Acc...		1,848.75
Bill Pmt -Check	12/15/2025	8734	USA BLUE BOOK	NOVEMBE...	10000 · 1 Ban...		20000 · *Acc...		1,660.02
Bill Pmt -Check	12/15/2025	8735	W D Czeschin	Medical Rei...	10000 · 1 Ban...		20000 · *Acc...		404.08
Bill Pmt -Check	12/15/2025	8736	WasteWater Tech	sludge clas...	10000 · 1 Ban...		20000 · *Acc...		824.93
Deposit	12/15/2025			Deposit	10000 · 1 Ban...		-SPLIT-	421.36	
Deposit	12/15/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	12/17/2025	8737	MOUNTAIN MEA...	APN 060-29...	10000 · 1 Ban...		20000 · *Acc...		20.00
Deposit	12/18/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	12/18/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.04	
Deposit	12/20/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	55.31	
Bill Pmt -Check	12/25/2025		UMPQUA BANK	2025 NOV	10000 · 1 Ban...		20000 · *Acc...		2,763.79
Deposit	12/25/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.00	
Liability Check	12/29/2025	8739	PERS 457 Contri...	3320645013	10000 · 1 Ban...		2101 · 457 E...		183.33
Deposit	12/29/2025			Deposit	10000 · 1 Ban...		-SPLIT-	7,269.10	
Deposit	12/29/2025		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Deposit	12/29/2025			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Liability Check	12/30/2025		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		5,084.46
Liability Check	12/30/2025		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		8,586.89
Liability Check	12/30/2025		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		1,773.61
Check	12/30/2025			VACTOR P...	10000 · 1 Ban...	162	13000 · 4 Mo...	50,625.00	
Check	12/30/2025			Capital acc...	10000 · 1 Ban...	162	13000 · 4 Mo...	49,375.00	
Paycheck	12/31/2025	DD15...	BEATTY, LORIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	DD15...	CONNOLLY, ISA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	DD15...	CZESCHIN, WIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	8738	FIORE, MARK		10000 · 1 Ban...	162	-SPLIT-		258.25
Paycheck	12/31/2025	DD15...	PRESTON, DEVI...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	8739	SHIPLEY, STEV...		10000 · 1 Ban...	162	-SPLIT-		258.25
Paycheck	12/31/2025	DD15...	SORNOSO, CHA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	DD15...	CZESCHIN, WIL...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	12/31/2025	DD15...	HAFNER, KEITH	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Liability Check	12/31/2025		PERS Retirement	3320645013	10000 · 1 Ban...		2103 · B Reti...		460.45
Bill Pmt -Check	12/31/2025		PERS Retirement	OCT EMPL...	10000 · 1 Ban...		20000 · *Acc...		675.88
<b>TOTAL</b>								<b>146,807.68</b>	<b>71,098.67</b>

## HILTON CREEK COMMUNITY SERVICES DISTRICT

### Juniper Drive Clearing Account Monthly Detail Report

December 2025

Type	Date	Name	Memo	Class	Debit	Credit
Bill	12/01/2025	AT&T	10%	164	26.46	
General Journal	12/01/2025		10% GROS...	164	422.65	
General Journal	12/01/2025		10% GROS...	164	18.33	
General Journal	12/01/2025		10% GROS...	164	103.00	
General Journal	12/01/2025		Total 10% I...	164	38.33	
General Journal	12/01/2025		Total 10% ...	164	38.33	
General Journal	12/01/2025		Total 10% ...	164	38.33	
General Journal	12/01/2025		Total 10% ...	164	38.33	
General Journal	12/01/2025		Total 10% S...	164	28.33	
General Journal	12/01/2025		10% GROS...	164	657.79	
General Journal	12/01/2025		10% GROS...	164	131.56	
General Journal	12/01/2025		10% GROS...	164	0.00	
General Journal	12/01/2025		10% GROS...	164	18.33	
Deposit	12/02/2025	JUNIPER DRIVE ...	J6014012 P...	164		196.84
Deposit	12/07/2025	JUNIPER DRIVE ...	J6017007-0...	164		98.42
Deposit	12/09/2025	JUNIPER DRIVE ...	J6019007 H...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6016016-0...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6016005 H...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6013006 H...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6012002 C...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6012002 C...	164		20.28
Deposit	12/09/2025	JUNIPER DRIVE ...	J6017004 C...	164		196.84
Deposit	12/09/2025	JUNIPER DRIVE ...	J6017005 C...	164		85.20
Deposit	12/09/2025	JUNIPER DRIVE ...	J6013012 S...	164		196.84
Deposit	12/11/2025	JUNIPER DRIVE ...	J6016017 K...	164		393.68
Deposit	12/11/2025	JUNIPER DRIVE ...	J6016017 K...	164		19.68
Deposit	12/11/2025	JUNIPER DRIVE ...	J6019005-0...	164		196.84
Deposit	12/11/2025	JUNIPER DRIVE ...	J6020002 E...	164		14.62
Bill	12/13/2025	PERS Health Ins...	10% Health...	164	285.04	
Bill	12/13/2025	PERS Health Ins...	10% Health ...	164	31.67	
Bill	12/13/2025	PERS Retirement	10%	164	67.58	
Deposit	12/15/2025	JUNIPER DRIVE ...	j6012003 hart	164		196.84
Deposit	12/15/2025	JUNIPER DRIVE ...	j6020017 da...	164		196.84
Deposit	12/15/2025	JUNIPER DRIVE ...	j6020017 da...	164		19.68
Deposit	12/15/2025	JUNIPER DRIVE ...	j6020016 da...	164		85.10
Deposit	12/15/2025	JUNIPER DRIVE ...	j6013015 no...	164		170.20
Deposit	12/15/2025	JUNIPER DRIVE ...	j6013016 no...	164		170.20
Deposit	12/15/2025	JUNIPER DRIVE ...	j6013007 no...	164		393.68
Deposit	12/15/2025	JUNIPER DRIVE ...	j6013007 no...	164		25.00
Deposit	12/15/2025	JUNIPER DRIVE ...	j6010016 da...	164		8.51
Bill	12/16/2025	W D Czeschin	10% Medic...	164	40.40	
Bill	12/25/2025	UMPQUA BANK	10% FUEL ...	164	56.15	
Bill	12/25/2025	UMPQUA BANK	10% OFFIC...	164	31.31	
Deposit	12/29/2025	JUNIPER DRIVE ...	j6020010 Kr...	164		196.84
General Journal	12/31/2025		Total 10% I...	164	28.33	
General Journal	12/31/2025		Total 10% ...	164	28.33	
General Journal	12/31/2025		Total 10% ...	164	28.33	
General Journal	12/31/2025		Total 10% ...	164	28.33	
General Journal	12/31/2025		Total 10% S...	164	28.33	

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01/12/26

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Juniper Drive Clearing Account Monthly Detail Report**  
**December 2025**

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<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
General Journal	12/31/2025		10% GROS...	164	422.65	
General Journal	12/31/2025		10% GROS...	164	18.33	
General Journal	12/31/2025		10% GROS...	164	85.50	
General Journal	12/31/2025		10% GROS...	164	657.79	
General Journal	12/31/2025		10% GROS...	164	131.56	
General Journal	12/31/2025		10% GROS...	164	751.30	
General Journal	12/31/2025		10% GROS...	164	18.33	
Bill	12/31/2025	PERS Retirement	10%	164	67.58	
<b>TOTAL</b>					<b><u>4,366.61</u></b>	<b><u>3,866.33</u></b>

## JUNIPER DRIVE SPECIAL ZONE OF BENEFIT

## Balance Sheet

As of December 31, 2025

01/12/26

Accrual Basis

	<u>Dec 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101 - Checking - B of A	146,086.96
102 - LAIF	5,252.89
Mono County Treasury Inv. Pool	392,539.93
Total Checking/Savings	<u>543,879.78</u>
Accounts Receivable	
120 - ACCOUNTS RECEIVABLE	
121 - FINANCE CHARGES	363.65
122 - MAINTENANCE FEES	19,188.53
Total 120 - ACCOUNTS RECEIVABLE	<u>19,552.18</u>
Total Accounts Receivable	19,552.18
Other Current Assets	
JDSZB Wash Account	-12,671.89
Total Other Current Assets	<u>-12,671.89</u>
Total Current Assets	<u>550,760.07</u>
<b>TOTAL ASSETS</b>	<b><u>550,760.07</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
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	542,219.64
Net Income	8,432.43
Total Equity	<u>550,652.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>550,760.07</u></b>

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01/12/26

Accrual Basis

**JUNIPER DRIVE SPECIAL ZONE OF BENEFIT**  
**Transactions By Month**  
**December 2025**

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<u>Type</u>	<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
<b>Dec 25</b>							
Deposit	12/09/2025	Deposit	101 - Checking - ...	X	-SPLIT-	1,244.56	
Deposit	12/15/2025	Deposit	101 - Checking - ...	X	-SPLIT-	393.68	
<b>Dec 25</b>						<u>1,638.24</u>	<u>0.00</u>

## JUNIPER DRIVE WASH ACCCOUNT Transactions By Month December 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
<b>Dec 25</b>									
General Journal	12/01/2025	LB F...		ATT	JDSZB Wash Ac...		68100 · 515 ...		26.46
General Journal	12/01/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		422.65
General Journal	12/01/2025	LB F...		10% ADD C...	JDSZB Wash Ac...		JDSZB Was...		18.33
General Journal	12/01/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		103.00
General Journal	12/01/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		JDSZB Was...	0.00	
General Journal	12/01/2025	LB F...		10% IC Gro...	JDSZB Wash Ac...		-SPLIT-		38.33
General Journal	12/01/2025	LB F...		10% WC Gr...	JDSZB Wash Ac...		JDSZB Was...		38.33
General Journal	12/01/2025	LB F...		10% MF Gr...	JDSZB Wash Ac...		JDSZB Was...		38.33
General Journal	12/01/2025	LB F...		10% DP Gr...	JDSZB Wash Ac...		JDSZB Was...		38.33
General Journal	12/01/2025	LB F...		10% SS Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	12/01/2025	LB F...		10% GROS...	JDSZB Wash Ac...		-SPLIT-		657.79
General Journal	12/01/2025	LB F...		10% ADD R...	JDSZB Wash Ac...		JDSZB Was...		131.56
General Journal	12/01/2025	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...	0.00	
General Journal	12/01/2025	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		18.33
Deposit	12/02/2025			Deposit	JDSZB Wash Ac...		12000 · Und...	196.84	
Deposit	12/07/2025			Deposit	JDSZB Wash Ac...		12000 · Und...	98.42	
Deposit	12/09/2025			Deposit	JDSZB Wash Ac...		-SPLIT-	1,483.36	
Deposit	12/11/2025			Deposit	JDSZB Wash Ac...		-SPLIT-	624.82	
General Journal	12/13/2025	LB F...		Health Insur...	JDSZB Wash Ac...		-SPLIT-		285.04
General Journal	12/13/2025	LB F...		Health Insur...	JDSZB Wash Ac...		JDSZB Was...		31.67
General Journal	12/13/2025	LB F...		10% Retire...	JDSZB Wash Ac...		504-A - Retir...		67.58
Deposit	12/15/2025			Deposit	JDSZB Wash Ac...		-SPLIT-	1,266.05	
General Journal	12/15/2025	LB F...		10% Medic...	JDSZB Wash Ac...		504 C EE M...		40.40
General Journal	12/25/2025	LB F...		CC Fuel	JDSZB Wash Ac...		-SPLIT-		56.15
General Journal	12/25/2025	LB F...		CC Office E...	JDSZB Wash Ac...		JDSZB Was...		31.31
Deposit	12/29/2025			Deposit	JDSZB Wash Ac...		12000 · Und...	196.84	
General Journal	12/31/2025	LB F...		10% IC Gro...	JDSZB Wash Ac...		-SPLIT-		28.33
General Journal	12/31/2025	LB F...		10% WC Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	12/31/2025	LB F...		10% MF Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	12/31/2025	LB F...		10% DP Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	12/31/2025	LB F...		10% SS Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
General Journal	12/31/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		422.65
General Journal	12/31/2025	LB F...		10% ADD C...	JDSZB Wash Ac...		JDSZB Was...		18.33
General Journal	12/31/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		85.50
General Journal	12/31/2025	LB F...		10% Gross ...	JDSZB Wash Ac...		JDSZB Was...	0.00	
General Journal	12/31/2025	LB F...		10% GROS...	JDSZB Wash Ac...		-SPLIT-		657.79
General Journal	12/31/2025	LB F...		10% ADD R...	JDSZB Wash Ac...		JDSZB Was...		131.56
General Journal	12/31/2025	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		751.30
General Journal	12/31/2025	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		18.33
General Journal	12/31/2025	LB F...		10% Retire...	JDSZB Wash Ac...		504-A - Retir...		67.58
								<b>3,866.33</b>	<b>4,366.61</b>
<b>Dec 25</b>									

HILTON CREEK COMMUNITY SERVICES DISTRICT

Profit & Loss

December 2025

	Dec 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4015 · Fees</b>	
4010 · Use Fees	105,240.77
4011 · Availability Fees	-20.00
4014 · Returned /Rejected Payments	10.00
4015 · Fees - Other	661.44
	105,892.21
<b>Total 4015 · Fees</b>	105,892.21
<b>4020 · Other Income</b>	
4018 · Late Fee Charges	121.14
4020 · Other Income - Other	0.00
	121.14
<b>Total 4020 · Other Income</b>	121.14
<b>Total Income</b>	106,013.35
<b>Gross Profit</b>	106,013.35
<b>Expense</b>	
<b>6003 · Depreciation Expense</b>	4,200.00
<b>6100 · Employee Benefits</b>	
<b>6101 · Health Insurance</b>	
6103A · Health Insurance Operator II	2,373.96
6104 · D Health Insurance - Retired	263.77
	2,637.73
<b>Total 6101 · Health Insurance</b>	2,637.73
<b>6106 · Retirement</b>	
6107 · Retirement - ER Contribution	
6100A · RETIREMENT ER CONT - OPE...	1,216.60
	1,216.60
<b>Total 6107 · Retirement - ER Contribution</b>	1,216.60
<b>Total 6106 · Retirement</b>	1,216.60
<b>6117 · Add Compensation - Director</b>	693.35
<b>6119A · Add Compensation Oper II</b>	146.67
<b>6120 · Add Compensation - Secretary</b>	146.67
<b>6121 · A Medical Reimb - Board</b>	363.68
<b>6122 · A Medical Reimb - Employee</b>	0.00
	5,204.70
<b>Total 6100 · Employee Benefits</b>	5,204.70
<b>6200 · Payroll Expenses</b>	
6201 · Gross Payroll-Board of Director	400.00
6203A · Gross Payroll - Oper II	5,262.29
6204A · Gross Payroll Op II - Add Dutie	1,052.45
6205A · Gross PR Oper II OT 1.5 Op II	933.52
6206A · Gross PR Op II Standby	512.50
6207 · Gross Payroll - Chief Plant Op	
6208 · Weekly Standby Stipend - CPO	0.00
6207 · Gross Payroll - Chief Plant Op - Ot...	2,062.50
	2,062.50
<b>Total 6207 · Gross Payroll - Chief Plant Op</b>	2,062.50
<b>6211 · Gross Payroll - Per Diem Ops</b>	1,000.00
<b>6212 · Gross Payroll-Secretary</b>	3,381.20
<b>6213A · Per Diem - Assistant Secretary</b>	666.50
<b>6215 · Payroll Taxes</b>	951.17
<b>6200 · Payroll Expenses - Other</b>	0.00
	16,222.13
<b>Total 6200 · Payroll Expenses</b>	16,222.13
<b>6280 · Professional Fees</b>	
6287 · Consulting Services	1,848.75
	1,848.75
<b>Total 6280 · Professional Fees</b>	1,848.75

## HILTON CREEK COMMUNITY SERVICES DISTRICT

## Profit &amp; Loss

December 2025

01/12/26

Accrual Basis

	Dec 25
<b>6500 · Operations Administration</b>	
6307 · Licenses and Permits	32,640.31
6557 · Telephone	
6557B · Telephone - Cell	238.23
6557C · Telephone - Fire Alarm	55.01
<b>Total 6557 · Telephone</b>	<b>293.24</b>
<b>Total 6500 · Operations Administration</b>	<b>32,933.55</b>
<b>6550 · Office Expenses</b>	
6550A · Bank Service Charges	22.78
6550C · Website / Advert./ Pub Notice	180.00
6550E · Postage/Shipping - Lab Testing	105.53
6550G · Office Communication- Not Phone	43.20
6550J · Office General / Misc	58.60
<b>Total 6550 · Office Expenses</b>	<b>410.11</b>
<b>6556 · Education</b>	<b>824.93</b>
<b>6600 · Repairs &amp; Maintenance</b>	
6601 · A Automobile Expense	
6601A · Fuel	505.32
<b>Total 6601 · A Automobile Expense</b>	<b>505.32</b>
6603 · Lab Testing	886.04
6604 · Plant - General / Misc	3,047.33
6608 · Sludge Removal	145.50
6611 · U Utilities	
6611 B · SCE - Plant	2,151.66
6611 C · SCE - Pump Station	818.12
<b>Total 6611 · U Utilities</b>	<b>2,969.78</b>
<b>Total 6600 · Repairs &amp; Maintenance</b>	<b>7,553.97</b>
<b>Total Expense</b>	<b>69,198.14</b>
<b>Net Ordinary Income</b>	<b>36,815.21</b>
<b>Other Income/Expense</b>	
Other Income	
7031 · Interest Income	0.47
<b>Total Other Income</b>	<b>0.47</b>
<b>Net Other Income</b>	<b>0.47</b>
<b>Net Income</b>	<b>36,815.68</b>

HILTON CREEK COMMUNITY SERVICES DISTRICT

BUDGET FY 2025-2026

Wednesday, December 31, 2025

		2025/2026		Year To Date	Over (Under)	
REVENUE		SEWER Budget	November			December
			0.4167	0.5000		
<b>General Operating Revenue:</b>						
1	Property Taxes <b>Transferred</b> to Operations	313,490.88		100,000.00	157,982.57	(155,508.31)
<b>Sewer Operation &amp; Maintenance Revenue:</b>						
2	Sewer Use Fees	616,722.00	60,794.56	42,941.35	322,112.32	(294,609.68)
<b>Sewer Capital Improvement Revenue: Moved Investment Revenue</b>						
3	Interest on Investments	-			-	-
4	Transfer From Reserves	-			-	-
5	Transfer From Other Funds	-			-	-
6	Other Revenue	-			-	-
7	Late Charges	-			2,289.51	2,289.51
	<i>Juniper Drive Funds Collected or (Transferred)</i>				-	
<b>TOTAL REVENUES</b>		<b>930,212.88</b>	<b>60,794.56</b>	<b>142,941.35</b>	<b>482,384.40</b>	<b>(447,828.48)</b>
<b>EXPENSES</b>						
<b>ADMINISTRATION EXPENSES</b>						
8	Administration Fees	500.00			-	(500.00)
9	Trasfer out to Emergency Reserves	-			-	-
10	Transfer out to Capital Improvement Projects	-			-	-
11	***Depreciation Expense (Book Entry Only)	50,000.00	4,200.00	4,200.00	25,200.00	(24,800.00)
<b>SUBTOTAL</b>		<b>50,500.00</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>25,200.00</b>	<b>(25,300.00)</b>

		2025/2026					
		SEWER Budget	November	December	Year To Date	Over	
<b>Estimated EMPLOYEE BENEFITS</b>							
12	Medical Reimbursement - Director (5)	18,207.90		363.68	1,700.71	(16,507.19)	
13	Medical Reimbursement - GM	1,620.00			-	(1,620.00)	
14	Medical Reimbursement - Oper II	6,115.50			-		
15	Medical Reimbursement - OIT	1,620.00					
16	Medical Reimbursement - Secretary	1,763.69			1,133.42		
17	Health Insurance (1) General Manager	31,500.00				(31,500.00)	
18	Health Insurance (1) Base Rate Oper II	31,500.00	2,373.96	2,373.96	14,247.55	(17,252.45)	
19	Health Insurance OIT (Currently Unfilled)	31,500.00				(31,500.00)	
20	Health Insurance - Retired (2)	4,050.00	263.77	263.77	1,605.15	(2,444.85)	
21	Retirement Benefits - Employer Contributions GM	7,749.50			-	(7,749.50)	
22	Retirement Benefits - Employer Contributions Oper II (10.19%)	7,719.08		1,216.60	3,649.94	(4,069.14)	
23	Retirement Benefits - Employer Contributions OIT (Pepra 7.96%)	4,097.81					
24	Additional Compensation - GM	1,980.00			-	(1,980.00)	
25	Additional Compensation - Oper II	1,980.00	183.33	146.67			
26	Additional Compensation - OIT	1,980.00			-	(1,980.00)	
27	Add Compensation - Directors	9,900.00	916.65	693.35	4,910.20	(4,989.80)	
28	Add Compensation - Secretary	1,980.00	183.33	146.67	990.04	(989.96)	
<b>SUBTOTAL</b>		<b>165,263.46</b>	<b>3,921.04</b>	<b>5,204.70</b>	<b>28,237.01</b>	<b>(122,582.88)</b>	

		2025/2026			Year To	
		SEWER Budget	November	December	Date	Over
<b>PAYROLL</b>						
<b>Salaries &amp; Employee Benefits:</b>					-	
29	Director's Gross Salary + \$3,000 Special Meetings if they occur	8,100.00	900.00	400.00	3,280.00	(4,820.00)
30	General Manager Salary	95,990.27			-	(95,990.27)
31	Operator II	76,050.00	6,577.87	5,262.29	35,522.40	(40,527.60)
32	Operator II Overtime	16,500.00	1,925.18	933.52	8,002.94	(8,497.06)
33	Operator II Additional Duties Pay	17,600.00	1,315.57	1,052.45	7,104.34	(10,495.66)
34	Operator II Operations Stand by Time	3,000.00	387.50	512.50	2,393.75	(606.25)
35	OIT	51,480.00				
36	OIT Overtime (100 Hours)	4,125.00				
37	OIT Operations Stand by Time	1,000.00				
38	Chief Plant Operator - Part Time	80,000.00	4,290.00	2,062.50	28,677.00	(51,323.00)
39	CPO Operations Stand by Time	1,000.00			213.48	
40	Perdiem Operations	20,000.00	1,000.00	1,000.00	7,852.50	(12,147.50)
41	Secretarial Gross Salary Part Time	50,094.00	4,226.50	3,381.20	24,623.10	(25,470.90)
43	Per Diem Administrative Assistant	19,800.00	1,030.00	666.50		
44	Payroll Taxes	18,900.00	1,181.64	951.17	7,188.86	(11,711.14)
<b>SUBTOTAL</b>		<b>463,639.27</b>	<b>22,834.26</b>	<b>16,222.13</b>	<b>124,858.37</b>	<b>(261,589.38)</b>

		2025/2026			Year To	
		SEWER Budget	November	December	Date	Over
<b>OPERATIONS</b>						
45	Liability Insurance	10,350.00			9,687.33	(662.67)
46	Worker's Comp Insurance	18,000.00	(212.95)		15,903.25	(2,096.75)
47	Auditor / Accounting	11,340.00			8,775.00	(2,565.00)
48	Legal Fees	4,770.00			-	(4,770.00)
49	Rate Study Avail Fees & Connection Fees - Carry Over	6,820.00			970.00	(5,850.00)
50	Dues & Subscriptions	3,600.00			3,580.00	(20.00)
51	Travel -Non Litigation	1,800.00	1,203.62		2,176.81	376.81
52	License & Permits	35,000.00		32,640.31	32,640.31	(2,359.69)
53	Educational Expenses	8,100.00		824.93	2,392.43	(5,707.57)
54	Telephone	4,500.00	55.12	293.24	1,546.95	(2,953.05)
55	Office Expenses	12,000.00	1,208.12	410.11	8,056.54	(3,943.46)
56	Rent/Property Lease	500.00			-	
57	Contingency Admin Operations	10,000.00	4,379.00	1,848.75	6,565.25	(3,434.75)
<b>SUBTOTAL</b>		<b>126,780.00</b>	<b>6,632.91</b>	<b>36,017.34</b>	<b>92,293.87</b>	<b>(33,986.13)</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
58	Auto Expenses	4,950.00	124.88	505.32	2,544.53	(2,405.47)
59	Contract Services	5,000.00			-	(5,000.00)
60	Lab Testing	6,500.00		886.04	2,381.41	(4,118.59)
61	Plant - General Repairs & Maintenance	15,000.00	4,333.48	3,047.33	11,107.89	(3,892.11)
62	Tools & Equipment - Non Capital	10,000.00			2,312.75	(7,687.25)
63	SCADA	15,000.00			-	(15,000.00)
64	Plant - Pond Maintenance	2,000.00			-	(2,000.00)
65	Plant - Sludge Removal	2,000.00		145.50	256.00	(1,744.00)
66	Sewer Lines - Vactor, Replace, Lining & General Maint.	70,000.00	855.00		1,830.00	(68,170.00)
67	Supplies & Uniform/Clothing Allowance	1,200.00			-	(1,200.00)
68	Water	18,000.00			600.00	(17,400.00)
69	SCE- Plant	33,000.00	1,855.42	2,151.66	10,757.14	(22,242.86)
70	SCE - Pump Station	12,100.00	837.93	818.12	3,999.49	(8,100.51)
71	Heavy Equipment & Snow Removal Plant	15,000.00	1,750.00		1,797.85	(13,202.15)
72	Repairs & Maintenance Contingency	10,198.00			6,307.50	(3,890.50)
<b>SUBTOTAL</b>		<b>219,948.00</b>	<b>9,756.71</b>	<b>7,553.97</b>	<b>43,894.56</b>	<b>(176,053.44)</b>

		2025/2026				
		SEWER Budget	November	December	Year To Date	Over
<b>LONG TERM LIABILITY</b>						
73	L.A County - Loan Repayment	16,600.00			-	(16,600.00)
74	CalPERS Unfunded Liability -	27,900.00			26,380.80	(1,519.20)
75	Leave Payout (Vac & SL) - Inv. Fund Alloc.	22,500.00			-	
<b>SUBTOTAL</b>		<b>67,000.00</b>	-	-	<b>26,380.80</b>	<b>(18,119.20)</b>
<b>SUBTOTAL ALL EXPENSES</b>		<b>1,093,130.73</b>	<b>47,344.92</b>	<b>69,198.14</b>	<b>340,864.61</b>	<b>(637,631.02)</b>
<b>LESS ADJUSTMENTS</b>						
76	Depreciation Expense (Book Entry Only)	50,000.00	4,200.00	4,200.00	25,200.00	(24,800.00)
76	**** Vacant GM /OIT Positions	234,642.57	-	-	-	(234,642.57)
<b>Long Term Liabilities (Not LA County)</b>		67,000.00	-	-	<b>26,380.80</b>	
***Less Non Budget Items					-	
<b>Adjusted Total Expenses</b>		351,642.57	4,200.00	4,200.00	<b>51,580.80</b>	
<b>TOTAL ADJUSTED EXPENSES</b>		<b>741,488.16</b>	<b>43,144.92</b>	<b>64,998.14</b>	<b>315,664.61</b>	<b>(425,823.55)</b>
Year to Date Available Revenue (Include. Prop. Tax TXF)					482,384.40	
Year to Date Expenses					315,664.61	
Net Available Revenue					166,719.79	
<b>CAPITAL EXPENSE</b>						
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 &amp; Loss

December 2025

01/12/26

Accrual Basis

	Dec 25
Ordinary Income/Expense	
Income	
400 - REVENUE	
401 - Finance Charges	19.68
401 - Maintenance Fees	14,666.80
Total 400 - REVENUE	14,686.48
Total Income	14,686.48
Gross Profit	14,686.48
Expense	
500- OPERATING EXPENSES	
504 - Employee Benefits	
504-A - Retirement	135.16
504-B - Health Insurance	316.71
504 C EE Med Reimb	40.40
Total 504 - Employee Benefits	492.27
64900 · 507 - Office Expense	31.31
66000 · 508 - Payroll Expenses	
508-B - Gross Payroll - Sec.	1,033.80
508 D - 10% Director Gross	323.30
Additional Compensation	73.32
508 E · GROSS PAYROLL OPER II	1,578.70
508 F · OPERATOR II OVERTIME	751.30
Total 66000 · 508 - Payroll Expenses	3,760.42
67200 · 511 - Repairs and Maintenance	
60200 · 514- Automobile Expense	56.15
Total 67200 · 511 - Repairs and Maintenance	56.15
68100 · 515 - Telephone Expense	26.46
Total 500- OPERATING EXPENSES	4,366.61
Total Expense	4,366.61
Net Ordinary Income	10,319.87
Net Income	<b>10,319.87</b>

**JUNIPER DRIVE  
BUDGET FY 2025-2026  
Wednesday, December 31, 2025**

REVENUE	2025 2026 BUDGET	November Month 5	December Month 6	Year to Date	Over (Under) {+ or -}
<b>Road Maintenance Revenue:</b>					
Maintenance Fees Collected	49,000.00	7,333.40	1,638.24	28,279.48	5,061.63
Maintenance Fees Collected Through Sewer Fund	31,000.00	2,514.15		13,550.72	4,839.97
<b>Combined Maintenance Fees Collected</b>	<b>80,000.00</b>	<b>9,847.55</b>	<b>1,638.24</b>	<b>41,830.20</b>	<b>9,901.60</b>
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	-	8.51		412.55	412.55
<b>TOTAL REVENUES</b>	<b>107,100.00</b>	<b>9,856.06</b>	<b>1,638.24</b>	<b>42,242.75</b>	<b>10,063.94</b>
<b>EXPENSES</b>					
<b>ADMINISTRATION EXPENSES</b>					
Administration Fee	50.00			-	(50.00)
Other				-	-
<b>SUBTOTAL</b>	<b>50.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50.00)</b>
<b>EMPLOYEE BENEFITS</b>					
Medical Reimbursement - Director	2,023.10			148.55	(1,022.27)
Medical Reimbursement - Employee	1,235.47		40.40	166.33	(975.06)
Health Insurance - Base	10,500.00	285.04	285.04	1,689.40	(7,484.03)
Health Insurance - Retired	450.00	31.67	31.67	190.17	(68.04)
Retirement Benefits - Employer Contributions	2,174.04		135.16	405.50	(1,391.41)
Additional Compensation All Positions	1,980.00		73.32	269.96	(1,455.04)
	-			-	-
<b>SUBTOTAL:</b>	<b>18,362.61</b>	<b>316.71</b>	<b>565.59</b>	<b>2,869.91</b>	<b>(12,395.84)</b>
<b>PAYROLL</b>					
<b>Salaries &amp; Employee Benefits:</b>					
Director's Gross Salary	900.00		323.30	909.90	764.85
Manager Gross Salary	10,665.59			-	(10,665.59)
Oper II Gross Salary	8,450.00		1,578.70	4,735.73	874.43
OIT Gross Salary	5,720.00			-	-
Oper II Overtime	1,650.00		751.30	751.30	-
OIT Overtime	412.50			-	-
Leave Buy Out	2,500.00			-	-
Secretarial Gross Salary	5,566.00		1,033.80	3,002.74	(819.32)
ADMIN PERDIEMS	2,200.00			130.50	-
<b>SUBTOTAL</b>	<b>38,064.09</b>	<b>-</b>	<b>3,687.10</b>	<b>9,530.17</b>	<b>-</b>
<b>OPERATIONS</b>					
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	525.37	31.31	1,294.87	553.81
Educational Expenses	900.00			82.50	(900.00)
Telephone	500.00		26.46	135.30	(174.08)
Contingency				37.50	-
<b>SUBTOTAL</b>	<b>14,873.33</b>	<b>525.37</b>	<b>57.77</b>	<b>8,341.01</b>	<b>(7,781.96)</b>
<b>REPAIRS &amp; MAINTENANCE</b>					
Auto Expenses	800.00	13.88	56.15	282.73	(52.01)
Contract Services				-	-
Snow Removal Contract	25,000.00	15,750.00		15,750.00	(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				-	-
<b>SUBTOTAL:</b>	<b>65,800.00</b>	<b>15,763.88</b>	<b>56.15</b>	<b>16,032.73</b>	<b>(42,442.01)</b>
<b>Debt Service:</b>					
<b>TOTAL EXPENSES</b>	<b>137,150.03</b>	<b>16,605.96</b>	<b>4,366.61</b>	<b>36,773.82</b>	<b>(62,669.82)</b>

Should Consider:

Road Condition?

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

Change from 10% Share to 15% Share

1:50 PM

01/12/26

Accrual Basis

HILTON CREEK COMMUNITY SERVICES DISTRICT  
Capital Funds Received Monthly Detail Report  
December 2025

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<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
TOTAL					<u>          </u>	<u>          </u>

**Capital Improvement Budget FY 2025-2026**  
**Wednesday, December 31, 2025**

		<b>December</b>	Year To Date	<b>Budget Remaining</b>
		<b>0.5000</b>		
<b>REVENUE</b>				
<b>General Capital Reserve Funds</b>				
Balance FWD	55,574.42			55,574.42
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		1.87	4.21
<i>Potential Reserves Allocation - Earmarked Funds</i>	<i>67,456.40</i>		<i>50,000.00</i>	<i>117,456.40</i>
<i>Gen Reserves - Allocation - Earmarked Funds</i>	<i>75,000.00</i>		<i>75,000.00</i>	<i>150,000.00</i>
<i>Transfer from Other Funds</i>	<i>0.00</i>		<i>0.00</i>	<i>0.00</i>
<b>TOTAL REVENUES</b>	<b>198,031.29</b>	<b>0.00</b>	<b>125,001.87</b>	<b>323,035.03</b>
<b>EXPENSES</b>				
<b>Capital Improvement Projects - 5 Year Plan</b>				
				0.00
				0.00
<b>Clarifier 1 Parts (Paid from General Fund)</b>				
Clarifier 1 Labor & Heavy Equipment	22,000.00		0.00	22,000.00
Drying Beds / Sludge Dewatering	150,000.00			150,000.00
<b>Emergency Generator - Plant</b>	<b>250,000.00</b>			<b>250,000.00</b>
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				
<b>Sewer Pipe Lining</b>	<b>10,000,000.00</b>			
<b>Heavy Equipment (Loader/Backhoe/Skidsteer)</b>	<b>700,000.00</b>			<b>700,000.00</b>
<b>SUBTOTAL</b>	<b>11,212,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,212,000.00</b>
<b>DEFICIT</b>	<b>-11,013,968.71</b>			<b>-10,888,964.97</b>
<i>Added/Updated FEMA Grant Possibility</i>				
<b>Complete</b>				

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**Investment Accounts Report FY 2024-2025**  
**Wednesday, December 31, 2025**

	Estimate	<u>December</u> <b>0.5000</b>	Year To Date
<b>Mono County &amp; LAIF REVENUE</b>			
<b>Investment Pool Revenue</b>	249,930.00		
Property Taxes Recorded in County Investment Pool	172,669.00		-
Secure Property Tax	140,000.00		-
Unsecure Property Tax	9,000.00		10,085.67
Excess ERAF	15,000.00		-
Unitary	4,000.00		-
LAIF			-
Other Income			-
<b>Total Property Tax Received</b>	<b>168,000.00</b>	<b>-</b>	<b>10,085.67</b>
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			60.75
LAIF Interest - Juniper Drive			56.76
<b>Total Interest</b>	<b>-</b>	<b>-</b>	<b>117.51</b>
HOPTR Adj			
Avail Fee & Delinquent Accounts Payments			-
Miscellaneous			-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Investment Pool Revenue</b>	<b>168,000.00</b>	<b>-</b>	<b>10,203.18</b>
<b>Investment Transferred</b>			
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			-
<b>Total Investments Transferred</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and Expenses</b>			
Property Tax Admin Fee			-
Property Taxes Transferred to Operations		100,000.00	157,982.57
Property Taxes Transferred to Capital			-
Property Taxes Transferred to Juniper			-
Delinquent Account Payments TXF to Operations			-
Miscellaneous Adjustments			-
<b>Total Outgoing</b>		<b>100,000.00</b>	<b>157,982.57</b>
<b>Funds Carried Forward</b>	<b>1,228,327.21</b>	<b>(100,000.00)</b>	<b>(100,000.00)</b>
Funds Carried Forward - Mono	1,217,569.98		
Funds Carried Forward - LAIF	10,757.23		
<b>Funds Earmarked for Reserves, Capital and Operating</b>			
	Prev Year FWD		Balance
Emergency Reserves	137,546.40		192,546.40
Capital Reserves	67,546.40		117,546.40
Operation Reserves	50,000.00		100,000.00
Capital- Generator	75,000.00		150,000.00
Capital - Vehicle Replacement			-
PERS UAL	25,000.00		30,688.00
Insurance	-		(8,670.57)
Personnel Leave Liabilities	25,000.00		25,000.00
<b>Total Earmarked Funds</b>	<b>380,092.80</b>	<b>-</b>	<b>607,110.23</b>

COUNTY OF MONO  
G/L TRANSACTION DETAIL

From Date: 07/01/2025  
 To Date: 06/30/2026  
 From Account: [REDACTED]  
 To Account: [REDACTED]  
 Include Accounts With No Activity  
 Run Date: 01/02/2026  
 User: mkiehne

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
[REDACTED]-00100	07/22/2025	CASH - HILTON CREEK COMM SVC DISTRICT DRAW REQUEST - PERS SYS UAL 2025-2026	AP	711943		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025		Balance	Forward 29,312.00	1,248,675.37 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	7152025i ns			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					(Recorded in Jan 2026)	10,085.67		1,225,644.96
	12/29/2025	HiltonCreekCSD Draw Request 12/22/25	SYS AP	738985		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025			100,000.00	1,125,644.96
		TOTAL								34,952.16	157,982.57	1,125,644.96
[REDACTED]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	7152025i ns			28,670.57	57,982.57 CR
	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	7152025i ns		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	SYS AP	738985		22501	HILTON	12222025		100,000.00		0.00

G/L#	EFFECTIVE DATE	DESCRIPTION	STP SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
		Request 12/22/25					CREEK COMMUNITY SERVICES DISTRICT					
		TOTAL								157,982.57	157,982.57	0.00
		Long-Term Debt Payable								Balance	Forward	0.00
		Fund Balance								Balance	Forward	955,230.14 CR
		INTEREST INCOME								Balance	Forward	0.00
		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
		TOTAL								0.00	34,952.16	34,952.16 CR
		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 - LIABILITY AND WC INSURANCE FY 2025-2026	SYS	AP	711937	20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025ins		28,670.57		57,982.57
	12/22/2025	HiltonCreekCSD Draw Request 12/22/25	SYS	AP	738979	22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025		100,000.00		157,982.57
		TOTAL								157,982.57	0.00	157,982.57
		<b>GRAND TOTAL</b>								<b>350,917.30</b>	<b>350,917.30</b>	<b>293,445.23</b>

1:45 PM

01/12/26

Accrual Basis

**HILTON CREEK COMMUNITY SERVICES DISTRICT**  
**County Investment Pool Activity Detail Report**  
July through December 2025

---

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
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	10/31/2025		CURRENT ...	7033 · Mono ...	10,085.67	
Check	12/30/2025		VACTOR P...	-SPLIT-		100,000.00
<b>TOTAL</b>					<b>10,085.67</b>	<b>183,889.60</b>

1:46 PM

01/12/26

Accrual Basis

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

---

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

California State Treasurer  
**Fiona Ma, CPA**



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

January 02, 2026

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

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HILTON CREEK COMMUNITY SERVICES DISTRICT

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

[Tran Type Definitions](#)



Account Number: XXXXXXXXXX

December 2025 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	10,874.74
Total Withdrawal:	0.00	Ending Balance:	10,874.74

1:47 PM

01/12/26

Accrual Basis

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

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<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	
<b>TOTAL</b>						<b>60.75</b>	<b>0.00</b>

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01/12/26

Accrual Basis

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

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<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	
<b>TOTAL</b>						<b>56.76</b>	<b>0.00</b>



**HILTON CREEK COMMUNITY SERVICES District  
Los Angeles County Loan Repayment Schedule  
December 31, 2025**

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

HILTON CREEK COMMUNITY SERVICES District  
Connection Fee and Availability Fee Rate Study

Wednesday, December 31, 2025

**REVENUE**

<b>General Capital Reserve Funds</b>	
Rate Study - Connection Fees & Avail Fees	17,000.00

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<b>Total Budget Available FY 2024-2025</b>	<b>17,000.00</b>
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**EXPENSES**

11/12/2024	4,080.00
3/11/2025	1,280.00
4/8/2025	2,630.00
6/10/2025	2,190.00
9/15/2025	970.00

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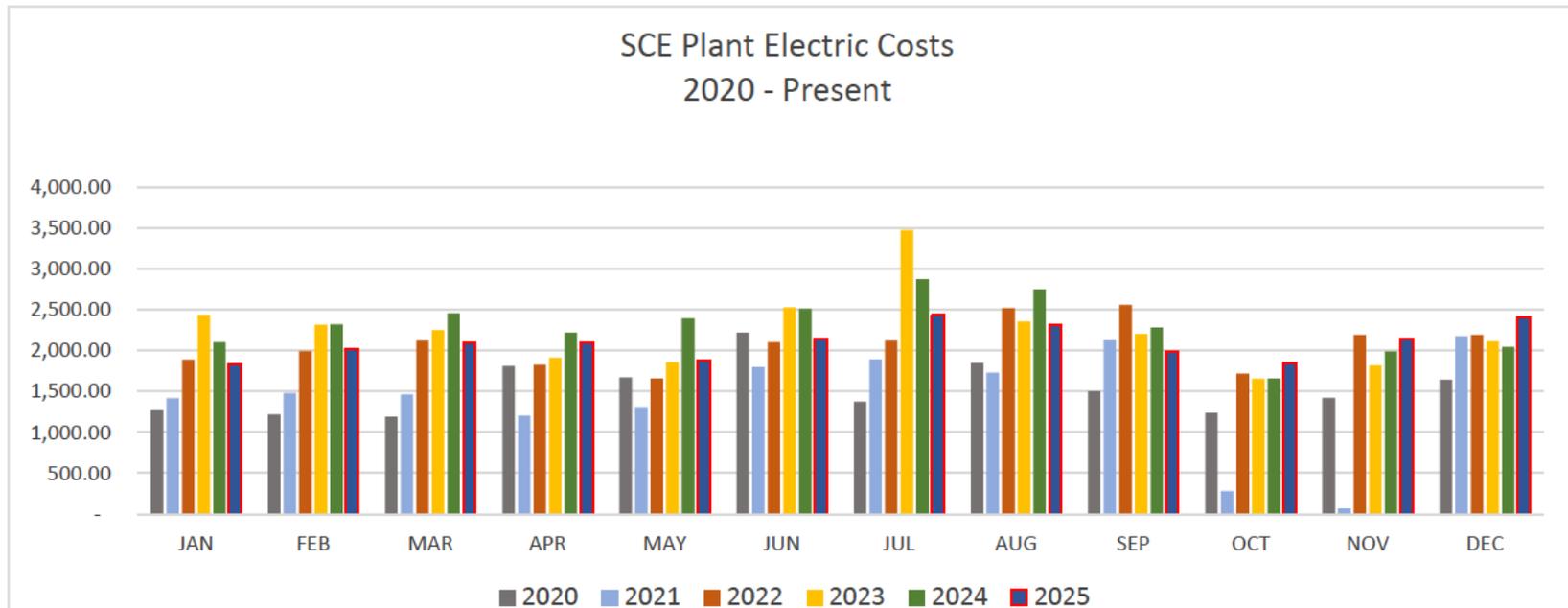
<b>SUBTOTAL</b>	<b>11,150.00</b>
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<b>Remaining Balance</b>	<b>5,850.00</b>
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## HILTON CREEK CSD PLANT SCE ELECTRIC BILLS

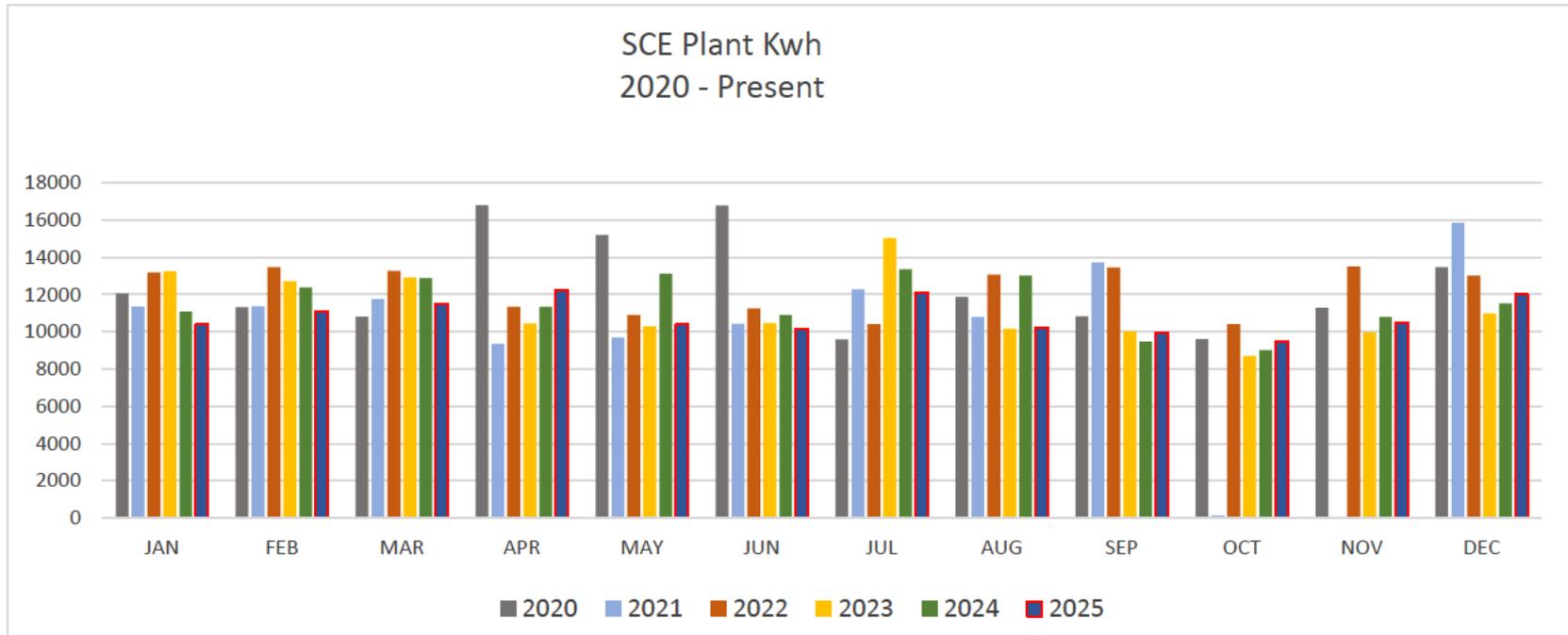
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
<b>2013</b>	1,807.29	1,522.48	1,680.87	1,335.15	1,621.01	2,317.05	2,169.45	1,661.44	1,871.40	1,061.05	1,300.27	1,215.51	1,659.69
<b>2014</b>	1,159.40	1,105.89	1,105.96	998.57	1,180.62	1,015.24	1,274.09	1,992.96	1,882.55	1,337.29	1,241.11	1,345.37	1,357.93
<b>2015</b>	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
<b>2016</b>	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
<b>2017</b>	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
<b>2018</b>	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
<b>2019</b>	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
<b>2020</b>	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
<b>2021</b>	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
<b>2022</b>	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
<b>2023</b>	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
<b>2024</b>	2,103.84	2,325.97	2,459.36	2,220.73	2,395.00	2,518.34	2,874.61	2,752.02	<b>2,282.86</b>	<b>1,662.58</b>	1,990.48	2,048.31	2,281.39
<b>2025</b>	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
<b>Mo. Avg</b>	1,569.92	1,575.93	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
<b>19-24 Avg</b>	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
<b>Amounts corrected by SCE 01/08/2025</b>								<b>Original</b>	<b>2427.26</b>	<b>1724.32</b>			





## HILTON CREEK CSD PLANT SCE ELECTRIC Kwh

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



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			-10399	-1837.99						2326	4575	3498
FEB	11101	2027.68			-11101	-2027.68						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	10,708	\$ 2,194.76			1,613	1,621	6,490	2,687	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			-3717	-784.52				
JAN	3281	738.45			-3281	-738.45				
FEB	3933	822.80			-3933	-822.80				
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	2911	\$ 799.90			465	516	1650	766

**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

2:00 PM

01/12/26

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 COMMUNITY SERVICES DISTRICT

### District Funds Transfer Transactions

July 2025 through June 2026

Type	Date	Memo	Account	Debit	Credit
<b>Jul 25</b>					
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
<b>Aug 25</b>					
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
<b>Sep 25</b>					
Sep 25					
<b>Oct 25</b>					
Oct 25					
<b>Nov 25</b>					
Nov 25					
<b>Dec 25</b>					
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-...	49,375.00	
Check	12/30/2025	VACTOR PURCHASE AND CAPITAL FUNDS ON HAND	13000 · 4 Mono Co Treasury...		100,000.00
Dec 25				100,000.00	100,000.00
<b>Jan 26</b>					
Jan 26					
<b>Feb 26</b>					
Feb 26					
<b>Mar 26</b>					
Mar 26					
<b>Apr 26</b>					
Apr 26					
<b>May 26</b>					
May 26					
<b>Jun 26</b>					
Jun 26					
<b>TOTAL</b>				<b>183,889.60</b>	<b>183,889.60</b>

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	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June	5.50	998.25	-	-	5.50	998.25	-	-
<b>Total Fiscal Year Costs</b>	<b>35.50</b>	<b>6,220.50</b>	<b>11.00</b>	<b>1,996.50</b>	<b>46.50</b>	<b>8,217.00</b>	<b>-</b>	<b>-</b>

**PREPAID**

**Over 60 Hours**

Notes:

Contact Agreement = \$25,000 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***

Snow Activity Notes

5.50: Billable 5.50: Total 0.00 USD: Amount

Date	Description	Duration	User
06/09/2025	Plant drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	1.00 01:00:00PM - 02:00:00PM	William Czeschin USD 0.00
06/19/2025	Plant drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	2.00 01:00:00PM - 03:00:00PM	William Czeschin USD 0.00
06/24/2025	Plant drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	1.50 01:00:00PM - 02:30:00PM	William Czeschin USD 0.00
06/30/2025	Plant drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	1.00 08:30:00AM - 09:30:00AM	William Czeschin USD 0.00

5.00 Billable 5.00 Total 0.00 USD: Amount

Date	Description	Duration	User
07/24/2025	Haul sludge HCCSD - Truck + Trailer - [Equipment - Plant Reg]	2.50 02:30:00PM - 05:00:00PM	William Czeschin USD 0.00
07/17/2025	Drying beds HCCSD - 621 Loader - [Equipment - Plant Reg]	1.00 03:00:00PM - 04:00:00PM	William Czeschin USD 0.00
07/07/2025	Plant drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	1.50 07:30:00AM - 09:00:00AM	William Czeschin USD 0.00

4.00: Billable 4.00: Total 0.00 USD: Amount

Date	Description	Duration	User
09/24/2025	Clean around plant,clarifier HCCSD - 621 Loader - [Equipment - Plant Reg]	2.00 01:15:00PM - 03:15:00PM	William Czeschin USD 0.00
09/03/2025	Clean drying beds,clarifier HCCSD - 621 Loader - [Equipment - Plant Reg]	2.00 12:30:00PM - 02:30:00PM	William Czeschin USD 0.00



# Detailed report

11/30/2025 - 11/01/2025

1.00 Billable 1.00 Total 0.00 USD: Amount

Date	Description	Duration	User
11/06/2025	Clean drying bed HCCSD - 621 Loader - [Equipment - Plant Reg]	1.00 02:30:00PM - 03:30:00PM	William Czeschin USD 0.00

18.50: Billable    18.50: Total    0.00 USD: Amount

Date	Description	Duration	User
12/23/2025	<b>Load sludge</b> HCCSD - 621 Loader - [Equipment - Plant Reg]	1.00 01:00:00PM - 02:00:00PM	William Czeschin USD 0.00
12/23/2025	<b>Haul sludge</b> HCCSD - Truck + Trailer - [Equipment - Plant Reg]	2.00 02:00:00PM - 04:00:00PM	William Czeschin USD 0.00
12/24/2025	<b>Plant</b> HCCSD - SNOW 621 Loader Only - [Equipment Plant Snow]	1.00 08:30:00AM - 09:30:00AM	William Czeschin USD 0.00
12/24/2025	<b>Juniper</b> HCCSD - SNOW 621 Loader Only - [Equipment Juniper Snow]	2.00 10:00:00AM - 12:00:00PM	William Czeschin USD 0.00
12/24/2025	<b>Juniper</b> HCCSD - SNOW 621 Loader Only - [Equipment Juniper Reg]	1.50 02:00:00PM - 03:30:00PM	William Czeschin USD 0.00
12/25/2025	<b>Juniper snow</b> HCCSD - SNOW 621 Loader Only - [Equipment Juniper Snow]	2.00 09:30:00AM - 11:30:00AM	William Czeschin USD 0.00
12/25/2025	<b>Juniper</b> HCCSD - SNOW 621 Loader Only - [Equipment Juniper Snow]	2.50 02:00:00PM - 04:30:00PM	William Czeschin USD 0.00
12/25/2025	<b>Plant</b> HCCSD - SNOW 621 Loader Only - [Equipment Plant Snow]	1.00 04:30:00PM - 05:30:00PM	William Czeschin USD 0.00
12/26/2025	<b>Juniper</b> HCCSD - SNOW 621 Loader Only - [Equipment Juniper Snow]	3.00 09:30:00AM - 12:30:00PM	William Czeschin USD 0.00
12/27/2025	<b>Plant</b> HCCSD - SNOW 621 Loader Only - [Equipment Plant Snow]	1.00 08:00:00AM - 09:00:00AM	William Czeschin USD 0.00
12/29/2025	<b>Plant</b> HCCSD - SNOW 621 Loader Only - [Equipment Plant Snow]	1.50 02:00:00PM - 03:30:00PM	William Czeschin USD 0.00

**HILTON CREEK COMMUNITY SERVICES DISTRICT  
REGULAR BOARD MEETING  
Tuesday, December 16, 2025  
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 5:05 p.m.**

- A. ROLL CALL**

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

**Members Absent:** None

**Staff Present:** Ms. Lorinda Beatty, Ms. Chandler Sornoso, and Mr. Billy Czeschin

**Guests:** Mr. John Pack and Ms. Kathleen Hershner

2. **ADDITIONS TO AGENDA**

- A.** No additions to agenda

3. **PUBLIC COMMENT**

**Open for public comment at 5:17pm**

- A.** Ms. Kathleen Hershner questioned the Board as to why the District raised the sewer rate. Mr. Shipley explained that this board meeting is to adopt the Annual Connection and Standby Fee Rate. He also informed Ms. Hershner that this current rate increase will ideally reduce the possibility of future increases for developed parcels. However, Mr. Shipley advised Ms. Hershner that discussion of the current sewer rate could be added to the agenda for the next Regular Board Meeting on January 20, 2026.

Mr. John Pack inquired as to how many letters came in opposing the Standby Fee Rate Increase. Ms. Beatty stated that she had received one opposition letter from Ms. Katherine Hunter Smith. Mr. Pack also asked if this rate increase is for employee salaries. Ms. Czeschin explained that availability fees are for capital repairs and improvement maintenance.

4. **PRESENTATIONS**

- A.** RDN Connection Fee and Standby Fee Rate Study

Mr. Anthony Elowsky of Robert D. Niehaus, Inc. presented the Standby and Connection Fee Study. There were no questions from the

audience. Mr. Elowsky explained that standby fees are for customers/parcels that are not currently connected to the system and are not paying sewer use fees. These customers have the opportunity to take advantage of the system that is currently built out to accommodate their parcel and should also share in the expense of the maintenance of that system. The District does have a current standby fee, but it does not cover the cost that has been identified in the analysis report.

**B. Hilton Creek Community Services Board Connection Fee and Standby Fees**

Mr. Shipley summarized the need for rate increases and allowed the audience to ask questions.

**5. PUBLIC HEARINGS**

The public hearing was opened at 5:38 p.m.

**A. Proposed Availability Fee Rate Increases**

The public hearing closed at 5:39 pm

Adopt Resolution 2025-05 Adopt Annual Connection and Standby Fees.

**Motion:** To Adopt the Resolution 2025-05 Annual Connection and Standby Fees

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

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

**6. CONSENT AGENDA**

**A. Financial Reports**

1. Consideration & Approval of Disbursements List

**B. Review Acceptance of Monthly Financial Reports**

1. Account Summary / Balances – All Funds
2. Budget Report: YTD Actual to Budget Report – October and November 2025
3. District Fund Transfers – October and November 2025
3. Southern California Edison Report
4. Equipment Use Hours Report

**C. Approval of Minutes**

1. Minutes of the Regular Board Meeting of October 21, 2025
2. Minutes of the Special Board Meeting of November 17, 2025
3. Minutes of the Regular Board Meeting of November 18, 2025

Ms. Czeschin stated that she had one item for correction regarding the minutes of November 17 to correct the working for adjourning into open session. Ms. Beatty stated she will correct those minutes. Ms. Beatty also stated that the November 18, 2025 minute, item 10 was a mis statement to be removed.

**Motion:** To accept the Meeting Minutes with noted corrections. However, Ms. Czeschin did not have time to review the financial reports and requested approval to be tabled until next meeting.

**Moved** by Ms. Windsor Czeschin, to approve minutes only with corrections. Second by Ms. Isabel Conolly

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

**7. NEW BUSINESS**

**1. Contract- Billy's Snow Removal**

Mr. Czeschin stated that he would like to use last year's contract with the change of guaranteed amount fee which would be beneficial to Mr. Czeschin and the district.

**Motion:** To accept the Contract for Billy's Snow Removal for the fiscal year 2025-2026.

**Moved** by Ms. Isabel Connolly, Second by Mr. Mark Fiore

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

**8. OLD BUSINESS**

**A. Studio /1 Bedroom Apartment Guidelines Review – Square**

**Footage Adopt Resolution 2025-04** – Ms. Beatty continues to update the proposed resolution. Mr. Shipley stated that if a rate payer wants the adjustment they have to contact the District to measure the unit for qualification. After some discussion the proposed resolution will be tabled until next board meeting.

**B. ADU Update-** Audit list for outstanding ADU occupancies in progress. This item will be placed in the Secretary / Administrative Update as a regular item for future meetings.

**C. Replacement Vehicle-** No new update

**D. District Property – Watterson Drive** - Mr. Shipley stated that he would like to consider selling the property or something else. Board taking the property's value into consideration and whether to keep it or potentially list it for sale. Ms. Beatty will look into the process for selling the property and potential appraisal. Additional considerations discussed were a potential water tank for fire suppression.

**E. Plant Staffing-** The Board directed staff to prepare a job listing for an Operator II position to assist with plant operations, reduce overtime and accomplish tasks that require extra staff as well as assist with the District's succession plan.

**9. SECRETARY /ADMINISTRATIVE UPDATE**

**A. General Update** – Ms. Beatty stated that office tasks have been busy and expects the workload to ease up soon.

**B. Administrative Assistant Training** - Ms. Beatty stated that the Administrative Assistant continues to train with processing payments, paying bills, minutes, financial reports and building agenda packets. Ms. Sornoso also has begun taking accounting and intermediate excel classes.

**C. Delinquent Accounts Update** - No update

**10. SEWER FACILITIES UPDATE - GENERAL MANAGER UPDATE**

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

Mr. Czeschin stated that the plant is doing well in spite of the fluctuating temperatures. Mr. Czeschin filled up the diesel generator in preparation for possible unplanned power outages.

Mr. Czeschin stated that the replacement for the RAS meter will likely be more than his spending limit and requested approval from the board for the purchase of the equipment. It was the consensus of the Board to approve the necessary purchases for the RAS meter.

**1. Plant Automation Update** – No Updates

**2. Clarifiers** - No update

**3. Wells** - No update

**4. Drying Beds** - The beds are in the process of drying and will be hauled once fully dried.

**5. Easements, Manholes and Sewer Lines** – A letter was received from Mr. Richman of Mountain Meadows Mutual Water Company stating that some preventative maintenance may require a back flow preventor or an air gap. Alternatives were discussed, including shutting off the water since it is rarely used and other equipment can be used to accomplish the same service.

**6. Testing and Flows** - Flows are between 65 and 70k gallons. BOD samples need to be resampled for this month through MCWD.

**7. Juniper Drive Maintenance** – Mr. Czeschin reported that there was some shoulder damage to Juniper Drive from Faith Electric while doing pole work. Faith Electric has been contacted, and they will repair the damage. The troublesome pothole will need further work before the next snowstorm.

**8. Miscellaneous Projects** - Mr. Czeschin is hopeful to have Lee Vining sewer help with cleaning lines with their new Jetter.

**11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS**  
Sewer Rate Discussion

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

**13. ANNOUNCEMENTS**

**A.** Regular Board Meeting January 20 ,2025 at 5 p.m. at the Crowley Lake Community Center

**14. CLOSED SESSION-** There was no closed session

**15. ADJOURNMENT**

**Motion:** To Adjourn December 16, 2025 Regular Board Meeting

**Moved** by Ms. Isabel Conolly, Second by Mr. Devin Preston

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

**The meeting was adjourned at 6:48 pm.**