BOARD OF DIRECTORS
HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
TUESDAY, JULY 21, 2026
5:00 P.M.
Crowley Lake Community Center
58 Pearson Road
Crowley Lake, CA 93546
Zoom: https://us02web.zoom.us/j/88929276009
Additional Information on last page

AGENDA

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

1. CALL MEETING TO ORDER
A. Roll Call

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

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

4. PRESENTATIONS
No Presentations Scheduled

5. PUBLIC HEARING
Adopt Preliminary Budgets Fiscal Year 2026-2027
A. Hilton Creek Community Services District
B. Juniper Drive Special Zone of Benefit

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

B. Review & Acceptance of Monthly Financial Reports
1. Account Summary / Balances – All Funds
2. Budget Report: YTD Actual to Budget Report
3. District Fund Transfers
4. Southern California Edison Report
5. Equipment Use Hours Report

C. APPROVAL OF MINUTES
1. Minutes of the Regular Board Meeting of June 16, 2026

7.

8. NEW BUSINESS
A. Resolution 2026-05 Mono County Hazard Mitigation Plan
B. Health Insurance Employee
C. Board Vacancy

D. Audit FY 2024-2025

8. OLD BUSINESS

A. Fiscal Year 2026-2027 Sewer Rate Increase
B. Fiscal Year Contracts
- a. Jason Hatter
- b. Keith Hafner
- **c.** Billy's Snow Removal

C. Wastewater Plant Operator

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update
B. ADU Update
C. Delinquent Accounts – Update
D. RV Park Audits

10. OPERATIONS SEWER FACILITIES /JUNIPER DRIVE GENERAL UPDATE

A. General Report on Status of Facilities, Operational Stability
1. Plant Automation
2. Clarifiers
3. Wells
4. Drying Beds
5. Testing and Flows
6. Juniper Drive Maintenance
7. Easements, Manholes and Sewer Lines
8. Vactor Updates/Activity
9. Miscellaneous Projects
   a. Lift Station Water
   b. Old Carwash Drain - 4052 Crowley Lake Drive

11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

12. BOARD MEMBER COMMENTS/REPORTS

13. ANNOUNCEMENTS

A. Regular Board Meeting: August 18, 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: Jul 21, 2026 05:00 PM Pacific Time (US and Canada)
Topic: HCCSD

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HILTON CREEK COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET FY 2026-2027

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

		2026/2027 Proposed SEWER Budget
	Estimated EMPLOYEE BENEFITS	
15	Medical Reimbursement - Director (5)	16,200.00
16	Medical Reimbursement - GM	1,620.00
17	Medical Reimbursement - Oper II	7,200.00
18	Medical Reimbursement - OPERATOR/OIT	1,620.00
19	Medical Reimbursement - Secretary / ASSIST	2,250.00
20	Administrative Assistant	1,620.00
21	Health Insurance (1) General Manager	33,075.00
22	Health Insurance (1) Base Rate Oper II	33,075.00
23	Health Insurance OPERATOR/OIT (Currently Unfilled)	33,075.00
24	Health Insurance - Retired (2)	4,455.00
25	Retirement Benefits - Employer Contributions GM	8,524.44
26	Retirement Benefits - Employer Contributions Oper II (10.19%)	8,490.98
27	Retirement Benefits - Employer Contributions OPERATOR / OIT (Pepra 7.96%)	4,097.81
28	Additional Compensation - GM	1,980.00
29	Additional Compensation - Oper II	1,980.00
30	Additional Compensation - OPERATOR/OIT	1,980.00
31	Add Compensation - Directors	9,900.00
32	Add Compensation - Secretary	1,980.00
33	Add Compensation - Administrative Assistant	1,980.00
	SUBTOTAL	**175,103.24**

		2026/2027 Proposed SEWER Budget
	PAYROLL	
	Salaries & Employee Benefits:	
34	Director's Gross Salary + $3,000 Special Meetings if they occur	8,100.00
35	General Manager Salary	105,589.29
36	Operator II	83,655.00
37	Operator II Overtime	10,000.00
38	Operator II Additional Duties Pay	18,404.10
39	Operator II Operations Stand by Time	3,500.00
40	/OPERATOR OIT	51,480.00
41	OPERATOR /OIT Overtime (100 Hours)	4,125.00
42	OPERATOR/OIT Operations Stand by Time	1,000.00
43	Chief Plant Operator - Part Time	80,000.00
44	CPO Operations Stand by Time	1,000.00
45	Perdiem Operations	20,000.00
46	Secretarial Gross Salary Part Time	45,000.00
47	Perm Part Time Administrative Assistant	19,800.00
48	Payroll Taxes	20,790.00
	SUBTOTAL	**472,443.39**

		2026/2027 Proposed SEWER Budget
	OPERATIONS	
49	Liability Insurance	13,500.00
50	Worker's Comp Insurance	22,500.00
51	Auditor / Accounting	12,240.00
52	Legal Fees	4,770.00
53	Consultant Fees	10,000.00
54	Dues & Subscriptions	3,600.00
55	Travel -Non Litigation	3,600.00
56	License & Permits	35,000.00
57	Educational Expenses	8,100.00
58	Telephone	4,500.00
59	Office Expenses	12,000.00
60	Rent/Property Lease	500.00
61	Contingency Admin Operations	10,000.00
	SUBTOTAL	**140,310.00**
	REPAIRS & MAINTENANCE	
62	Auto Expenses	9,000.00
63	Contract Services	5,000.00
64	Lab Testing	6,500.00
65	Plant - General Repairs & Maintenance	15,000.00
66	Tools & Equipment - Non Capital	10,000.00
67	SCADA	15,000.00
68	Plant - Pond Maintenance	2,000.00
69	Plant - Sludge Removal	2,000.00
70	Sewer Lines - Vactor, Replace, Lining & General Maint.	35,000.00
71	Supplies & Uniform/Clothing Allowance	1,200.00
72	Water - Cancelled Service	
73	SCE- Plant	33,000.00
74	SCE - Pump Station	12,100.00
75	Heavy Equipment & Snow Removal Plant	15,000.00
76	Repairs & Maintenance Contingency	10,000.00
	SUBTOTAL	**170,800.00**

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

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

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

2026/2027
Proposed
SEWER Budget

JUNIPER DRIVE
Preliminary BUDGET FY 2026-2027

REVENUE	2026-2027 BUDGET
Road Maintenance Revenue:	
Maintenance Fees Collected	49,000.00
Maintenance Fees Collected Through Sewer Fund	31,000.00
Combined Maintenance Fees Collected	88,000.00
Interest - LAIF	100.00
Interest - County Investment Pool	7,000.00
Transfer From Invest. Pool	50,000.00
Late Fees	-
TOTAL REVENUES	**145,100.00**
EXPENSES	
ADMINISTRATION EXPENSES	
Administration Fee	50.00
Other	
SUBTOTAL	**50.00**
EMPLOYEE BENEFITS	
STAFF GROSS BENEFITS	19,455.92
	-
SUBTOTAL:	**19,455.92**
PAYROLL	
Salaries & Employee Benefits:	
STAFF GROSS SALARY	51,164.54
SUBTOTAL	**51,164.54**
OPERATIONS	
Liability Insurance	1,500.00
Worker's Comp Insurance	2,500.00
PERS Unfunded Liability	3,500.00
Accounting	1,360.00
Legal	5,299.90
Dues & Subscriptions	400.00
Travel -Non Litigation	400.00
License and Fees	3,500.00
Office Expenses	1,333.33
Educational Expenses	8,999.90
Telephone	50.00
Contingency	1,000.00
SUBTOTAL	**29,843.13**
REPAIRS & MAINTENANCE	
Auto Expenses	1,000.00
Contract Services	
Snow Removal Contract	60,000.00
Snow Removal Beyond Contract	10,000.00
Supplies	0.00
Repairs & Maintenance	
Transfer to Juniper Drive Investment Account	
SUBTOTAL:	**71,000.00**
Debt Service:	
TOTAL EXPENSES	**171,513.59**

Should Consider:
Road Condition?
Snow Removal

HILTON CREEK COMMUNITY SERVICES DISTRICT
CHECKS WRITTEN - ALL FUNDS
June 17 through July 21, 2026

Type	Date	Num	Name	Memo	Amount
Jun 17 - Jul 21, 26					
Bill Pmt -...	06/17/2026		Intuit	ACH CUSTOMER PROCESS PAY...	-4.04
Bill Pmt -...	06/17/2026		MCWD	PAID ONLINE INVOICE 05276	-78.00
Bill Pmt -...	06/19/2026		Intuit	ACH CUSTOMER PROCESS PAY...	-15.00
Bill Pmt -...	06/21/2026		AT&T	JUNE 2026	-313.18
Bill Pmt -...	06/25/2026		UMPQUA BANK	2026 MAY	-873.53
Liability ...	06/29/2026		PERS 457 Contributions	3320645013	-183.33
Liability ...	06/29/2026		PERS Retirement	3320645013	-460.45
Bill Pmt -...	06/29/2026		PERS Retirement	JUNE EMPLOYER CONTRIBUTION	-675.88
Paycheck	06/30/2026	DD1573	BEATTY, LORINDA A	Direct Deposit	0.00
Paycheck	06/30/2026	DD1574	CONNOLLY, ISABEL S	Direct Deposit	0.00
Paycheck	06/30/2026	DD1576	CZESCHIN, WINDSOR	Direct Deposit	0.00
Paycheck	06/30/2026	DD1577	FIORE, MARK	Direct Deposit	0.00
Paycheck	06/30/2026	8789	SHIPLEY, STEVE H		-166.92
Paycheck	06/30/2026	DD1578	HAFNER, KEITH	Direct Deposit	0.00
Paycheck	06/30/2026	DD1580	SORNOSO, CHANDLER W	Direct Deposit	0.00
Paycheck	06/30/2026	DD1575	CZESCHIN, WILLIAM	Direct Deposit	0.00
Paycheck	06/30/2026	DD1579	PRESTON, DEVIN M	Direct Deposit	0.00
Liability ...	06/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 06/2...	-17,797.26
Paycheck	07/01/2026	8786	Hatter, Jason T		-877.50
Bill Pmt -...	07/01/2026	8787	SDRMA	Invoice 79937 LIABILITY INSURA...	-12,061.72
Bill Pmt -...	07/01/2026	8788	SDRMA	Workers' Comp Insurance FY 202...	-18,502.87
Bill Pmt -...	07/01/2026		PERS Health Insurance	2026 JULY	-3,240.61
Liability ...	07/06/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 165371...	-62.15
Liability ...	07/06/2026	E-pay	EFTPS	94-2834850 QB Tracking # 165385...	-3,609.08
Liability ...	07/06/2026	E-pay	Emp. Dev. Dept.	499-0247-1 QB Tracking # 165397...	-1,234.02
Bill Pmt -...	07/08/2026		FRONTIER COMMUNICAT...	Pump Station Alarm System JUN...	-81.14
Bill Pmt -...	07/08/2026		PERS Unfunded Accrued Li...	FY 2026 2027 UAL	-32,221.00
Bill Pmt -...	07/10/2026		AT&T	JUNE #2 2026	-212.82
Bill Pmt -...	07/10/2026		MAMMOTH DISPOSAL	2026 MAY	-239.08
Bill Pmt -...	07/16/2026		AT&T	JULY 2026	-221.80
Bill Pmt -...	07/16/2026		MAMMOTH DISPOSAL	2026 JUNE	-264.94
Bill Pmt -...	07/16/2026		MCWD	PAID ONLINE INVOICE 05338	-78.00
Bill Pmt -...	07/16/2026		SCE Plant	06/04/2026 TO 7/05/2026	-2,514.35
Bill Pmt -...	07/16/2026		SCE Pump Station	06/04/2026 TO 7/05/2026	-933.66
Bill Pmt -...	07/18/2026		UMPQUA BANK	2026 JUNE	-4,858.38
Bill Pmt -...	07/18/2026	8790	BILLY CZESCHIN	Heavy Equipment - June 2026	-649.00
Bill Pmt -...	07/18/2026	8792	THE SHEET	Public Notices	-991.20
Bill Pmt -...	07/18/2026	8791	W D Czeschin	REIMBURSEMENT FOR VACTOR...	-200.00
Jun 17 - Jul 21, 26					**-103,620.91**

WORKING ACCOUNT BALANCES

PER ALLOCATION

	7/1/2023	6/30/2024	6/30/2025	6/30/2026
Operations				
Checking	50,171.63	18,642.36	43,044.44	119,123.55
**Inv - Operations Reserves*		*25,000.00*	*50,000.00*	*71,329.43*
**Inv- Emergency Reserves*		*42,546.40*	*137,546.40*	*192,546.40*
**Inv - PERS UAL*		*25,000.00*	*25,000.00*	*30,688.00*
**Inv - Personnel Leave Liabilities*		*25,000.00*	*25,000.00*	*25,000.00*
**Inv- Annual Insurance Holdings*				*20,000.00*
JD Owes SF / (SF Owes JD)			*(6,916.21)*	*930.81*
Total Operations Funds	**50,171.63**	**136,188.76**	**273,674.63**	**459,618.19**
****Investment Pool***				
Capital				
Savings	152,054.71	52,898.82	55,574.42	100,060.43
**Inv - Capital Reserves*		*42,546.40*	*67,546.40*	*167,546.40*
**Inv- Generator Reserves*		*42,546.40*	*75,000.00*	*150,000.00*
**Inv - Clarifier Replacement Holdings*			-	-
Inv. - Vehicle Replacement Holdings			-	-
Total Capital Funds	**152,054.71**	**137,991.62**	**198,120.82**	**417,606.83**
****Investment Pool***				
Juniper Operations				
Juniper Drive Checking	107,248.24	140,925.97	118,767.88	95,630.51
Juniper Wash	1,514.88	-	(0.00)	(930.81)
Juniper Investment Funds	321,331.30	329,228.50	389,021.86	456,016.33
Total Juniper Drive	**430,094.42**	**470,154.47**	**507,789.74**	**550,716.03**

Hilton Creek Community Services District

Sewer Funds Account Balances

June 30, 2026

Account	Previous Balance	Credits	Debits	Adjustments	6/30/2026 Balance
****Bank of America ***	**123,334.14**	**54,672.51**	**(35,203.34)**	**(23,679.76)**	**119,123.55**
Sewer Fund Use Fees & Expenses		51,784.36	(31,900.72)	(23,679.76)	Year End Adjustments
Cancelled / Return/ Fin. Chg Other		-			
County Inv. Pool Transfer			-		
LAIF Transfers					
Capital Projects		-	-		
Connection Fees		-	-		
Delinquent Accounts - Collection		-			
Availability Fees					
Juniper Deposits/Expenses		2,888.15	(3,302.62)		
Juniper Drive Transfers		-	-		
Admin / Late Fees		-			
PETTY CASH	1.53				***1.53***
Capital Reserve	**100,057.14**	**3.29**	**-**	**-**	**100,060.43**
Connection & Availability Fees					
Transfers					
Interest		3.29			
LAIF	**5,736.97**	**-**	**-**	**-**	**5,736.97**
Checking Transfers					***No Change***
Interest					
Other					
Other					
County Investment Pool	**903,700.03**	**68,528.33**	**(4,137.00)**	**-**	**968,091.36**
Checking Transfers					***4/30/2026***
LAIF Transfers					
Interest					
Unsec. Property Tax		340.90			
Secure Property Tax		**65,819.37**			
Other			**(4,137.00)**		
Unitary Property Tax		**2,368.06**			
Delinquent /Avial Fee Collection					
Total**	**1,132,828.28**	**123,204.13**	**(39,340.34)**	**(23,679.76)**	**1,193,013.84**
				*** Balance Owed to Sewer Fund*	*930.81*
				tal Balance with Clearing Account Amounts	*1,193,944.65*

COUNTY INVESTMENT POOL HOLDINGS - REMAINS WITHIN INVEMENT POOL					
HOLDINGS	***657,110.23***	*-*	*-*	*-*	***657,110.23***
Emergency Reserves Holdings	*192,546.40*				***192,546.40***
Capital Reserves Holdings	*167,546.40*				***167,546.40***
Operation Reserves Holdings	*71,329.43*				***71,329.43***
Operations Generator Holdings	*150,000.00*				***150,000.00***
Operations - Vehicle Replacements	*-*				*-*
PERS UAL Holdings	*30,688.00*				***30,688.00***
Personnel Leave Liability Holdings	*25,000.00*				***25,000.00***
Annual Insurance Holdings	*20,000.00*				***20,000.00***

Juniper Drive Special Zone of Benefit Funds

0

June 30, 2026

	Previous	Credits	Debits	Adjustments	6/30/2026 Balance
Bank of America	**94,194.17**	**1,436.34**	**-**	**-**	**95,630.51**
Juniper Drive Fees Collected		1,436.34			
Juniper Drive Expenses					
LAIF	**5,360.45**	**-**	**-**	**-**	**5,360.45**
Interest					***No Change***
Other					
County Investment Pool	**450,655.88**	**-**	**-**	**-**	**450,655.88**
Checking Transfers					
Interest					
Other					
Total**	**550,210.50**	**1,436.34**	**-**	**-**	**551,646.84**
			*** Balance Owed to Sewer Fund*		*(930.81)*
			Total Balance with Clearing Account Amounts		*550,716.03*

Juniper Drive Wash						
Fwd		JD Fees Coll	JD Checks	***Adjust**	Pmt to SF	JD Owes SF
	(516.34)	2,888.15	(3,302.62)			(930.81)

Funds collected / paid in Sewer Fund

HILTON CREEK COMMUNITY SERVICES DISTRICT
Balance Sheet
As of June 30, 2026

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
10000 · 1 Bank of America-Checking		138,433.33
10001 · PETTY CASH		1.53
12000 · 3 B of America-Capital Reserve		100,060.43
13000 · 4 Mono Co Treasury Inv. Pool		968,091.36
14000 · 5 LAIF		
General Sewer Fund	4,957.36	
14000 · 5 LAIF - Other	779.61	
Total 14000 · 5 LAIF		5,736.97
Total Checking/Savings		1,212,323.62
Accounts Receivable		
10100 · Accounts receivable		
10101 · SEWER USE FEES		
10105 · Finance Charge	3,803.73	
10109 · LIEN FEE	-100.00	
10101 · SEWER USE FEES - Other	148,351.61	
Total 10101 · SEWER USE FEES	152,055.34	
10102 · AVAILABILITY FEES	955.00	
10107 · Non Customer	-211.60	
10108 · ADMIN FEE - DELINQUENT ACCOU...	-46.30	
10100 · Accounts receivable - Other	-560.85	
Total 10100 · Accounts receivable		152,191.59
10103 · SEWER CONNECTION FEE		-110.62
Total Accounts Receivable		152,080.97
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		-857.42
Z 100 · Account Transaction Temporary		2,985.56
Total Other Current Assets		44,543.44
Total Current Assets		1,408,948.03
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		-2,979,615.35
16000 · Transfer		12,980.15
Total Other Assets		-2,966,635.20
TOTAL ASSETS		**1,716,938.95**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Balance Sheet
As of June 30, 2026

		Jun 30, 26
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · *Accounts Payable		12,291.99
Total Accounts Payable		12,291.99
Other Current Liabilities		
10400 · Accounts payable		4,387.22
10403 A · Delinquent Accounts County TXF		-8,404.75
10403 B · Availability Fees County TXF		-8,445.14
17000 · Juniper Dr SZB Clearing Acct		-930.81
2100 · Payroll Liabilities		
2103 · B Retirement - EE Cont	-0.11	
2100 · Payroll Liabilities - Other	-294.42	
Total 2100 · Payroll Liabilities		-294.53
2110 · Direct Deposit Liabilities		-1,897.68
Total Other Current Liabilities		-15,585.69
Total Current Liabilities		-3,293.70
Long Term Liabilities		
10502 · PENSION LIABILITIES		
10503 · Def inflows of resources-actuar	48,688.00	
10504 · Def outflows of resources-actua	-109,953.00	
10506 · Net Pension Liability	321,685.00	
Total 10502 · PENSION LIABILITIES		260,420.00
2500 · Loan - LA County		8,137.65
Total Long Term Liabilities		268,557.65
Total Liabilities		265,263.95
Equity		
1110 · Retained Earnings		1,136,469.52
1112 · Capital Improvement Reserve		114,931.71
Net Income		200,273.77
Total Equity		1,451,675.00
TOTAL LIABILITIES & EQUITY		**1,716,938.95**

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07/14/26

Accrual Basis

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

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Paycheck	06/01/2026	8781	Hatter, Jason T		10000 · 1 Ban...	162	-SPLIT-		877.50
Deposit	06/01/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	364.34	
Deposit	06/01/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	100.95	
Deposit	06/01/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	100.95	
Deposit	06/01/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	605.70	
Deposit	06/02/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	90.00	
Deposit	06/03/2026			Deposit	10000 · 1 Ban...		-SPLIT-	646.08	
Deposit	06/04/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/05/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/05/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	186.20	
Deposit	06/05/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/05/2026			Deposit	10000 · 1 Ban...		-SPLIT-	423.99	
Deposit	06/06/2026			Deposit	10000 · 1 Ban...		-SPLIT-	847.98	
Deposit	06/07/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/07/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	203.91	
Liability Check	06/08/2026	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		65.45
Liability Check	06/08/2026	E-pay	EFTPS	94-2834850...	10000 · 1 Ban...		-SPLIT-		3,422.40
Liability Check	06/08/2026	E-pay	Emp. Dev. Dept.	499-0247-1 ...	10000 · 1 Ban...		-SPLIT-		1,254.98
Deposit	06/08/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	403.80	
Deposit	06/08/2026			Deposit	10000 · 1 Ban...		-SPLIT-	423.99	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	801.38	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/09/2026			refund for u...	10000 · 1 Ban...		6215 · Payro...	124.37	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		-SPLIT-	5,425.24	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		-SPLIT-	9,085.50	
Deposit	06/09/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		-SPLIT-	2,297.63	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		-SPLIT-	2,243.10	
Deposit	06/09/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/10/2026			Deposit	10000 · 1 Ban...		-SPLIT-	7,343.00	
Bill Pmt -Check	06/10/2026		Bank of America	FEE - REM...	10000 · 1 Ban...		20000 · *Acc...		15.00
Deposit	06/10/2026			Deposit	10000 · 1 Ban...		-SPLIT-	646.08	
Bill Pmt -Check	06/11/2026		MAMMOTH BUSI...	INVOICE 1...	10000 · 1 Ban...		20000 · *Acc...		273.63
Liability Check	06/11/2026		PERS Retirement	3320645013	10000 · 1 Ban...		2103 · B Reti...		460.45
Liability Check	06/11/2026		PERS 457 Contri...	3320645013	10000 · 1 Ban...		2101 · 457 E...		183.33
Bill Pmt -Check	06/11/2026		FRONTIER COM...	Pump Statio...	10000 · 1 Ban...		20000 · *Acc...		81.14
Bill Pmt -Check	06/11/2026		PERS Health Ins...	2026 JUNE	10000 · 1 Ban...		20000 · *Acc...		3,240.61
Bill Pmt -Check	06/11/2026		PERS Retirement	MAY EMPL...	10000 · 1 Ban...		20000 · *Acc...		675.88
Bill Pmt -Check	06/11/2026	8784	NORTH BAY PE...	AUDIT PEN...	10000 · 1 Ban...		20000 · *Acc...		1,000.00
Deposit	06/12/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	1,914.75	
Deposit	06/12/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/12/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	868.17	
Deposit	06/12/2026		JUNIPER DRIVE	Deposit	10000 · 1 Ban...		-SPLIT-	393.68	
Deposit	06/12/2026			Deposit	10000 · 1 Ban...		-SPLIT-	403.80	
Deposit	06/12/2026			Deposit	10000 · 1 Ban...		-SPLIT-	2,562.94	
Deposit	06/13/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	210.90	
Bill Pmt -Check	06/15/2026		SCE Pump Station	05/05/2026 ...	10000 · 1 Ban...		20000 · *Acc...		684.34
Bill Pmt -Check	06/15/2026		SCE Plant	05/05/2026 ...	10000 · 1 Ban...		20000 · *Acc...		2,172.04
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	8,241.89	

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

Type	Date	Num	Name	Memo	Account	Class	Split	Debit	Credit
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	439.03	
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	10.00	
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		-SPLIT-	1,059.80	
Deposit	06/15/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Bill Pmt -Check	06/16/2026	8785	DEVIN PRESTON	MEDICAL R...	10000 · 1 Ban...		20000 · *Acc...		229.00
Deposit	06/16/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/16/2026		JUNIPER DRIVE ...	Deposit	10000 · 1 Ban...		17000 · Juni...	196.84	
Bill Pmt -Check	06/17/2026		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Acc...		4.04
Bill Pmt -Check	06/17/2026		MCWD	PAID ONLI...	10000 · 1 Ban...		20000 · *Acc...		78.00
Bill Pmt -Check	06/19/2026		Intuit	ACH CUST...	10000 · 1 Ban...		20000 · *Acc...		15.00
Deposit	06/19/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	203.00	
Deposit	06/20/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	55.31	
Bill Pmt -Check	06/21/2026		AT&T	JUNE 2026	10000 · 1 Ban...		20000 · *Acc...		313.18
Deposit	06/22/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/22/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	1,600.00	
Deposit	06/22/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	201.90	
Deposit	06/22/2026			Deposit	10000 · 1 Ban...		-SPLIT-	985.52	
Bill Pmt -Check	06/25/2026		UMPQUA BANK	2026 MAY	10000 · 1 Ban...		20000 · *Acc...		873.53
Liability Check	06/29/2026		PERS 457 Contri...	3320645013	10000 · 1 Ban...		2101 · 457 E...		183.33
Liability Check	06/29/2026		PERS Retirement	3320645013	10000 · 1 Ban...		2103 · B Reti...		460.45
Bill Pmt -Check	06/29/2026		PERS Retirement	JUNE EMP...	10000 · 1 Ban...		20000 · *Acc...		675.88
Deposit	06/29/2026			Deposit	10000 · 1 Ban...		-SPLIT-	313.99	
Deposit	06/29/2026			Deposit	10000 · 1 Ban...		1499 · Unde...	224.00	
Paycheck	06/30/2026	DD15...	BEATTY, LORIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	CONNOLLY, ISA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	CZESCHIN, WIN...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	FIORE, MARK	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	8789	SHIPLEY, STEV...		10000 · 1 Ban...	162	-SPLIT-		166.92
Paycheck	06/30/2026	DD15...	HAFNER, KEITH	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	SORNOSO, CHA...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	CZESCHIN, WIL...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Paycheck	06/30/2026	DD15...	PRESTON, DEVI...	Direct Deposit	10000 · 1 Ban...	162	-SPLIT-	0.00	
Liability Check	06/30/2026		QuickBooks Payr...	Created by ...	10000 · 1 Ban...		2110 · Direct...		17,797.26
TOTAL								**54,672.51**	**35,203.34**

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

Type	Date	Name	Memo	Class	Debit	Credit
Bill	06/01/2026	AT&T	10%	164	21.28	
Deposit	06/09/2026	JUNIPER DRIVE ...	J6015014 K...	164		73.93
Deposit	06/09/2026	JUNIPER DRIVE ...	J6013002-0...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6012003 H...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6013006 H...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6016016-0...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6012014 M...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6020017 D...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6020016 D...	164		85.10
Deposit	06/09/2026	JUNIPER DRIVE ...	J6013020 N...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6013016 N...	164		85.10
Deposit	06/09/2026	JUNIPER DRIVE ...	J60130007 ...	164		85.10
Deposit	06/09/2026	JUNIPER DRIVE ...	J6017015 F...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6019005-0...	164		196.84
Deposit	06/09/2026	JUNIPER DRIVE ...	J6016004 S...	164		196.84
Bill	06/11/2026	PERS Health Ins...	10% Health...	164	291.58	
Bill	06/11/2026	PERS Health Ins...	10% Health ...	164	32.47	
Bill	06/11/2026	PERS Retirement	10%	164	67.58	
Bill	06/12/2026	DEVIN PRESTON	10% MEDI...	164	22.90	
Deposit	06/12/2026	JUNIPER DRIVE	J6019007 H...	164		196.84
Deposit	06/12/2026	JUNIPER DRIVE	J6020010 K...	164		196.84
Bill	06/15/2026	SDRMA	Juniper Drive	164	1,206.17	
Bill	06/16/2026	NORTH BAY PE...	10%	164	100.00	
Deposit	06/16/2026	JUNIPER DRIVE ...	J60130019 ...	164		196.84
Bill	06/21/2026	AT&T	10%	164	31.31	
Bill	06/25/2026	UMPQUA BANK	10% FUEL ...	164	17.86	
Bill	06/25/2026	UMPQUA BANK	10% OFFIC...	164	46.58	
Bill	06/29/2026	PERS Retirement	10%	164	67.58	
General Journal	06/29/2026		Total 10% I...	164	28.33	
General Journal	06/29/2026		Total 10% ...	164	28.33	
General Journal	06/29/2026		Total 10% ...	164	28.33	
General Journal	06/29/2026		Total 10% ...	164	18.33	
General Journal	06/29/2026		Total 10% S...	164	18.33	
General Journal	06/29/2026		10% GROS...	164	657.79	
General Journal	06/29/2026		10% GROS...	164	131.56	
General Journal	06/29/2026		10% GROS...	164	0.00	
General Journal	06/29/2026		10% GROS...	164	18.33	
General Journal	06/29/2026		10% GROS...	164	422.65	
General Journal	06/29/2026		10% GROS...	164	18.33	
General Journal	06/29/2026		10% GROS...	164	27.00	
TOTAL					**3,302.62**	**2,888.15**

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07/14/26
Accrual Basis

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Balance Sheet
As of June 30, 2026

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
101 - Checking - B of A		95,630.51
102 - LAIF		5,360.45
Mono County Treasury Inv. Pool		450,655.88
Total Checking/Savings		551,646.84
Accounts Receivable		
120 - ACCOUNTS RECEIVABLE		
121 - FINANCE CHARGES	13.91	
122 - MAINTENANCE FEES	16,694.90	
Total 120 - ACCOUNTS RECEIVABLE		16,708.81
Total Accounts Receivable		16,708.81
Other Current Assets		
JDSZB Wash Account		-930.81
12000 · Undeposited Funds		610.00
Total Other Current Assets		-320.81
Total Current Assets		568,034.84
TOTAL ASSETS		**568,034.84**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
202 - ACCOUNTS PAYABLE		108.00
Total Accounts Payable		108.00
Total Current Liabilities		108.00
Total Liabilities		108.00
Equity		
32000 · 304 - Retained Earnings		540,644.92
Net Income		27,281.92
Total Equity		567,926.84
TOTAL LIABILITIES & EQUITY		**568,034.84**

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
JUNIPER DRIVE TRANSACTIONS - NOT WASH
June 2026

	Type	Date	Num	Memo	Account	Split	Debit	Credit
Jun 26								
	Deposit	06/09/2026		Deposit	101 - Checking - ...	-SPLIT-	1,239.50	
	Deposit	06/15/2026		Deposit	101 - Checking - ...	12000 · Und...	196.84	
Jun 26							**1,436.34**	**0.00**

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07/14/26
Accrual Basis

JUNIPER DRIVE WASH ACCCOUNT
Transactions By Month
June 2026

	Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jun 26										
	General Journal	06/01/2026	LB F...		ATT	JDSZB Wash Ac...		68100 · 515 ...		21.28
	Deposit	06/09/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	2,297.63	
	General Journal	06/11/2026	LB F...		Health Insur...	JDSZB Wash Ac...		-SPLIT-		291.58
	General Journal	06/11/2026	LB F...		Health Insur...	JDSZB Wash Ac...		JDSZB Was...		32.47
	General Journal	06/11/2026	LB F...		10% Retire...	JDSZB Wash Ac...		504-A - Retir...		67.58
	Deposit	06/12/2026			Deposit	JDSZB Wash Ac...		-SPLIT-	393.68	
	General Journal	06/12/2026	LB F...		MED REIM...	JDSZB Wash Ac...		504 D 10% ...		22.90
	General Journal	06/15/2026	LB F...		Workers Co...	JDSZB Wash Ac...		505-A - Liabil...		1,206.17
	General Journal	06/16/2026	LB F...		Audit - 2024...	JDSZB Wash Ac...		509-A - Audit		100.00
	Deposit	06/16/2026			Deposit	JDSZB Wash Ac...		12000 · Und...	196.84	
	General Journal	06/21/2026	LB F...		ATT	JDSZB Wash Ac...		68100 · 515 ...		31.31
	General Journal	06/25/2026	LB F...		CC Fuel	JDSZB Wash Ac...		-SPLIT-		17.86
	General Journal	06/25/2026	LB F...		CC Office E...	JDSZB Wash Ac...		JDSZB Was...		46.58
	General Journal	06/29/2026	LB F...		10% Retire...	JDSZB Wash Ac...		504-A - Retir...		67.58
	General Journal	06/29/2026	LB F...		10% GROS...	JDSZB Wash Ac...		-SPLIT-		657.79
	General Journal	06/29/2026	LB F...		10% ADD R...	JDSZB Wash Ac...		JDSZB Was...		131.56
	General Journal	06/29/2026	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...	0.00	
	General Journal	06/29/2026	LB F...		100% JUNI...	JDSZB Wash Ac...		JDSZB Was...		18.33
	General Journal	06/29/2026	LB F...		10% IC Gro...	JDSZB Wash Ac...		-SPLIT-		28.33
	General Journal	06/29/2026	LB F...		10% WC Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
	General Journal	06/29/2026	LB F...		10% MF Gr...	JDSZB Wash Ac...		JDSZB Was...		28.33
	General Journal	06/29/2026	LB F...		10% DP Gr...	JDSZB Wash Ac...		JDSZB Was...		18.33
	General Journal	06/29/2026	LB F...		10% SS Gr...	JDSZB Wash Ac...		JDSZB Was...		18.33
	General Journal	06/29/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		422.65
	General Journal	06/29/2026	LB F...		10% ADD C...	JDSZB Wash Ac...		JDSZB Was...		18.33
	General Journal	06/29/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		-SPLIT-		27.00
	General Journal	06/29/2026	LB F...		10% Gross ...	JDSZB Wash Ac...		JDSZB Was...	0.00	
Jun 26									**2,888.15**	**3,302.62**

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
June 2026

				Jun 26
Ordinary Income/Expense				
Income				
4015 · Fees				
4010 · Use Fees			123,614.18	
4012 · Connection Fee			7,293.00	
4013 · Inspection Fee			50.00	
4015 · Fees - Other			1,984.32	
Total 4015 · Fees				132,941.50
4020 · Other Income				
4018 · Late Fee Charges			763.27	
Total 4020 · Other Income				763.27
Total Income				133,704.77
Gross Profit				133,704.77
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...	1,216.60			
Total 6107 · Retirement - ER Contribution		1,216.60		
Total 6106 · Retirement			1,216.60	
6117 · Add Compensation - Director			835.00	
6119A · Add Compensation Oper II			165.00	
6120 · Add Compensation - Secretary			165.00	
6121 · A Medical Reimb - Board			206.10	
6122 · A Medical Reimb - Employee			0.00	
Total 6100 · Employee Benefits				5,504.26
6200 · Payroll Expenses				
6201 · Gross Payroll-Board of Director			260.00	
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			724.02	
6206A · Gross PR Op II Standby			468.75	
6207 · Gross Payroll - Chief Plant Op				
6208 · Weekly Standby Stipend - CPO		37.50		
6207 · Gross Payroll - Chief Plant Op - Ot...		6,930.00		
Total 6207 · Gross Payroll - Chief Plant Op			6,967.50	
6211 · Gross Payroll - Per Diem Ops			1,000.00	
6212 · Gross Payroll-Secretary			3,803.85	
6213A · Per Diem - Assistant Secretary			243.00	
6215 · Payroll Taxes			1,132.82	
6200 · Payroll Expenses - Other			0.00	
Total 6200 · Payroll Expenses				21,704.03
6280 · Professional Fees				
6281 · Audit			900.00	
Total 6280 · Professional Fees				900.00
6500 · Operations Administration				
6557 · Telephone				

HILTON CREEK COMMUNITY SERVICES DISTRICT
Profit & Loss
June 2026

	Jun 26		
6557B · Telephone - Cell	473.41		
6557C · Telephone - Fire Alarm	81.14		
Total 6557 · Telephone		554.55	
6570 · Insurance			
6571 · Liability Insurance	10,855.55		
Total 6570 · Insurance		10,855.55	
Total 6500 · Operations Administration			11,410.10
6506 · Travel - Non Litigation			
6306 · Travel		0.00	
6370 · Meals		0.00	
Total 6506 · Travel - Non Litigation			0.00
6550 · Office Expenses			
6550A · Bank Service Charges		34.04	
6550C · Website / Advert./ Pub Notice		371.50	
6550E · Postage/Shipping - Lab Testing		273.63	
6550G · Office Communication- Not Phone		43.20	
6550J · Office General / Misc		4.49	
Total 6550 · Office Expenses			726.86
6600 · Repairs & Maintenance			
6601 · A Automobile Expense			
6601A · Fuel	160.76		
Total 6601 · A Automobile Expense		160.76	
6603 · Lab Testing		299.00	
6604 · Plant - General / Misc		247.22	
6611 · U Utilities			
6611 B · SCE - Plant	2,172.04		
6611 C · SCE - Pump Station	684.34		
Total 6611 · U Utilities		2,856.38	
Total 6600 · Repairs & Maintenance			3,563.36
Total Expense			48,008.61
Net Ordinary Income			85,696.16
Other Income/Expense			
Other Income			
7031 · Interest Income			3.29
Total Other Income			3.29
Net Other Income			3.29
Net Income			**85,699.45**

HILTON CREEK COMMUNITY SERVICES DISTRICT
BUDGET FY 2025-2026
Tuesday, June 30, 2026

	REVENUE	2025/2026 SEWER Budget	May 0.9167	June 1.0000	Year To Date	Over (Under)
	General Operating Revenue:					
1	Property Taxes **Transferred** to Operations	313,490.88			157,982.57	(155,508.31)
	Sewer Operation & Maintenance Revenue:					
2	Sewer Use Fees	616,722.00	80,285.74	51,784.36	672,777.07	56,055.07
	Sewer Capital Improvement Revenue: Moved					
	Investment Revenue					
3	Interest on Investments	-			-	-
4	Transfer From Reserves	-			-	-
5	Transfer From Other Funds	-			-	-
6	Other Revenue	-			304.94	304.94
7	Late Charges	-			4,198.09	4,198.09
	Juniper Drive Funds Collected or (Transferred)				-	
	TOTAL REVENUES	**930,212.88**	**80,285.74**	**51,784.36**	**835,262.67**	**(94,950.21)**
	EXPENSES					
	ADMINISTRATION EXPENSES					
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	50,400.00	400.00
	SUBTOTAL	**50,500.00**	**4,200.00**	**4,200.00**	**50,400.00**	(100.00)

		2025/2026 SEWER Budget	May	June	Year To Date	Over
	Estimated EMPLOYEE BENEFITS					
12	Medical Reimbursement - Director (5)	18,207.90		206.10	6,890.01	(11,317.89)
13	Medical Reimbursement - GM	1,620.00			-	(1,620.00)
14	Medical Reimbursement - Oper II	6,115.50			436.01	
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	2,624.26	2,624.26	29,993.11	(1,506.89)
19	Health Insurance OIT (Currently Unfilled)	31,500.00				(31,500.00)
20	Health Insurance - Retired (2)	4,050.00	292.30	292.30	3,358.95	(691.05)
21	Retirement Benefits - Employer Contributions GM	7,749.50			-	(7,749.50)
22	Retirement Benefits - Employer Contributions Oper II (10.19%)	7,719.08	608.30	1,216.60	7,299.74	(419.34)
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	165.00	165.00		
26	Additional Compensation - OIT	1,980.00			-	(1,980.00)
27	Add Compensation - Directors	9,900.00	825.00	835.00	9,870.20	(29.80)
28	Add Compensation - Secretary	1,980.00	165.00	165.00	1,980.04	0.04
	SUBTOTAL	**165,263.46**	**4,679.86**	**5,504.26**	**60,961.48**	**(90,294.42)**

		2025/2026 SEWER Budget	May	June	Year To Date	Over
	PAYROLL					
	Salaries & Employee Benefits:				-	
29	Director's Gross Salary + $3,000 Special Meetings if they occur	8,100.00	630.00	260.00	6,690.00	(1,410.00)
30	General Manager Salary	95,990.27			-	(95,990.27)
31	Operator II	76,050.00	7,286.28	5,920.08	72,409.08	(3,640.92)
32	Operator II Overtime	16,500.00	55.33	724.02	10,024.61	(6,475.39)
33	Operator II Additional Duties Pay	17,600.00	1,457.25	1,184.01	14,481.64	(3,118.36)
34	Operator II Operations Stand by Time	3,000.00	400.00	468.75	4,786.53	1,786.53
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	5,981.25	6,930.00	62,832.00	(17,168.00)
39	CPO Operations Stand by Time	1,000.00		37.50	446.87	(553.13)
40	Perdiem Operations	20,000.00	1,000.00	1,000.00	14,392.50	(5,607.50)
41	Secretarial Gross Salary Part Time	50,094.00	3,803.85	3,803.85	47,446.20	(2,647.80)
43	Per Diem Administrative Assistant	19,800.00	-	243.00	5,830.26	(13,969.74)
44	Payroll Taxes	18,900.00	1,210.65	1,132.82	15,010.88	(3,889.12)
	SUBTOTAL	**463,639.27**	**21,824.61**	**21,704.03**	**254,350.57**	**(152,683.70)**

		2025/2026 SEWER Budget	May	June	Year To Date	Over
	OPERATIONS					
45	Liability Insurance	10,350.00		10,855.55	20,542.88	10,192.88
46	Worker's Comp Insurance	18,000.00			15,903.25	(2,096.75)
47	Auditor / Accounting	11,340.00		900.00	10,147.50	(1,192.50)
48	Legal Fees	4,770.00			-	(4,770.00)
49	Rate Study Avail Fees & Connection Fees - Carry Over	6,820.00			6,821.76	1.76
50	Dues & Subscriptions	3,600.00			3,577.87	(22.13)
51	Travel -Non Litigation	1,800.00	212.19		2,389.00	589.00
52	License & Permits	35,000.00			32,640.31	(2,359.69)
53	Educational Expenses	8,100.00			4,727.79	(3,372.21)
54	Telephone	4,500.00	360.00	554.55	4,011.29	(488.71)
55	Office Expenses	12,000.00	2,036.03	726.86	16,963.32	4,963.32
56	Rent/Property Lease	500.00			-	
57	Contingency Admin Operations	10,000.00			9,586.26	(413.74)
	SUBTOTAL	**126,780.00**	**2,608.22**	**13,036.96**	**127,311.23**	**1,031.23**
	REPAIRS & MAINTENANCE					
58	Auto Expenses	4,950.00	505.27	160.76	5,315.28	365.28
59	Contract Services	5,000.00			-	(5,000.00)
60	Lab Testing	6,500.00	1,166.70	299.00	5,321.40	(1,178.60)
61	Plant - General Repairs & Maintenance	15,000.00		247.22	14,187.71	(812.29)
62	Tools & Equipment - Non Capital	10,000.00			3,416.11	(6,583.89)
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			294.25	(1,705.75)
66	Sewer Lines - Vactor, Replace, Lining & General Maint.	70,000.00	1,642.79		58,173.45	(11,826.55)
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	1,949.30	2,172.04	24,107.25	(8,892.75)
70	SCE - Pump Station	12,100.00	959.71	684.34	9,113.14	(2,986.86)
71	Heavy Equipment & Snow Removal Plant	15,000.00			8,957.73	(6,042.27)
72	Repairs & Maintenance Contingency	10,198.00	1,127.12		11,832.35	1,634.35
	SUBTOTAL	**219,948.00**	**7,350.89**	**3,563.36**	**141,318.67**	**(78,629.33)**

		2025/2026 SEWER Budget	May	June	Year To Date	Over
	LONG TERM LIABILITY					
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			-	
	SUBTOTAL	**67,000.00**	**-**	**-**	**26,380.80**	**(18,119.20)**
	SUBTOTAL ALL EXPENSES	**1,093,130.73**	**40,663.58**	**48,008.61**	**660,722.75**	**(338,795.41)**
	LESS ADJUSTMENTS					
76	*Depreciation Expense (Book Entry Only)*	*50,000.00*	*4,200.00*	*4,200.00*	*50,400.00*	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*	**76,780.80**	
	TOTAL ADJUSTED EXPENSES	**741,488.16**	**36,463.58**	**43,808.61**	**610,322.75**	(131,165.41)
	Year to Date Available Revenue (Include. Prop. Tax TXF)				835,262.67	
	Year to Date Expenses				610,322.75	
	Net Available Revenue				224,939.92	
	CAPITAL EXPENSE		1,127.12			
	Adjusted At Boards Request/Approval					

Budget to Actual Notes

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

JUNIPER DRIVE SPECIAL ZONE OF BENEFIT
Profit & Loss
June 2026

			Jun 26
Ordinary Income/Expense			
Income			
400 - REVENUE			
401 - Finance Charges		67.55	
401 - Maintenance Fees		14,469.96	
Total 400 - REVENUE			14,537.51
Total Income			14,537.51
Gross Profit			14,537.51
Expense			
500- OPERATING EXPENSES			
504 - Employee Benefits			
504-A - Retirement	135.16		
504-B - Health Insurance	324.05		
504 D 10% Dir Med Reimb.	22.90		
Total 504 - Employee Benefits		482.11	
63300 · 505 - Insurance Expense			
505-A - Liability Insurance	1,206.17		
Total 63300 · 505 - Insurance Expense		1,206.17	
64900 · 507 - Office Expense		46.58	
66000 · 508 - Payroll Expenses			
508-B - Gross Payroll - Sec.	449.65		
508 D - 10% Director Gross	121.65		
Additional Compensation	36.66		
508 E · GROSS PAYROLL OPER II	789.35		
508 F · OPERATOR II OVERTIME	0.00		
Total 66000 · 508 - Payroll Expenses		1,397.31	
66700 · 509 - Professional Fees			
509-A - Audit	100.00		
Total 66700 · 509 - Professional Fees		100.00	
67200 · 511 - Repairs and Maintenance			
60200 · 514- Automobile Expense	17.86		
Total 67200 · 511 - Repairs and Maintenance		17.86	
68100 · 515 - Telephone Expense		52.59	
Total 500- OPERATING EXPENSES			3,302.62
Total Expense			3,302.62
Net Ordinary Income			11,234.89
Net Income			**11,234.89**

JUNIPER DRIVE
BUDGET FY 2025-2026
Tuesday, June 30, 2026

REVENUE	2025 2026 BUDGET	May Month 11	June Month 12	Year to Date	Over (Under) {+ or -}
Road Maintenance Revenue:					
Maintenance Fees Collected	49,000.00	8,042.02	1,436.34	55,887.84	5,061.63
Maintenance Fees Collected Through Sewer Fund	31,000.00	2,572.05	2,888.15	30,185.50	4,839.97
Combined Maintenance Fees Collected	80,000.00	10,614.07	4,324.49	86,073.34	9,901.60
Interest - LAIF	100.00			-	73.37
Interest - County Investment Pool	7,000.00			-	(4,171.02)
Transfer From Wash Account	20,000.00			2,811.25	(6,054.16)
Late Fees	-			1,134.85	1,134.85
TOTAL REVENUES	**107,100.00**	**10,614.07**	**4,324.49**	**90,019.44**	**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		22.90	565.14	(1,022.27)
Medical Reimbursement - Employee	1,235.47			374.76	(975.06)
Health Insurance - Base	10,500.00	291.58	291.58	3,438.88	(7,484.03)
Health Insurance - Retired	450.00	32.47	32.47	384.99	(68.04)
Retirement Benefits - Employer Contributions	2,174.04	67.58	135.16	810.98	(1,391.41)
Additional Compensation All Positions	1,980.00	36.66	36.66	489.92	(1,455.04)
	-			-	-
SUBTOTAL:	**18,362.61**	**428.29**	**518.77**	**6,064.67**	**(12,395.84)**
PAYROLL					
Salaries & Employee Benefits:					-
Director's Gross Salary	900.00	161.65	121.65	1,839.80	764.85
Manager Gross Salary	10,665.59			-	(10,665.59)
Oper II Gross Salary	8,450.00	971.51	789.35	9,653.99	874.43
OIT Gross Salary	5,720.00			-	
Oper II Overtime	1,650.00			2,741.56	
OIT Overtime	412.50			-	
				-	
Leave Buy Out	2,500.00			-	
Secretarial Gross Salary	5,566.00	422.65	449.65	5,680.44	(819.32)
ADMIN PERDIEMS	2,200.00			239.10	
SUBTOTAL	**38,064.09**	**1,555.81**	**1,360.65**	**20,154.89**	
OPERATIONS					
Liability Insurance	1,150.00		1,206.17	2,282.53	(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		100.00	1,075.00	(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	237.68		2,062.47	553.81
Educational Expenses	900.00		46.58	129.08	(900.00)
Telephone	500.00	40.61	52.59	497.57	(174.08)
Contingency				37.50	-
SUBTOTAL	**14,873.33**	**278.29**	**1,405.34**	**10,823.63**	**(7,781.96)**
REPAIRS & MAINTENANCE					
Auto Expenses	800.00	56.14	17.86	590.58	(52.01)
Contract Services				-	-
Snow Removal Contract	25,000.00			28,688.75	(2,500.00)
Snow Removal Beyond Contract	10,000.00			2,566.41	(10,000.00)
Supplies	0.00			-	27.50
Repairs & Maintenance	30,000.00			-	(29,917.50)
Transfer to Juniper Drive Investment Account				-	-
SUBTOTAL:	**65,800.00**	**56.14**	**17.86**	**31,845.74**	**(42,442.01)**
Debt Service:					
TOTAL EXPENSES	**137,150.03**	**2,318.53**	**3,302.62**	**68,888.93**	**(62,669.82)**

Should Consider:
Road Condition?
Policy of Tranfer into Investment Funds once a Cap is achieved in checking account

Change from 10% Share to 15% Share

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

Type	Date	Memo	Account	Split	Debit	Credit
Deposit	07/31/2025	JULY 2025	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	08/28/2025	AUGUST 2...	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	09/30/2025	SEPTEMBE...	12000 · 3 B of A...	7031 · Intere...	0.46	
Deposit	10/31/2025	OCTOBER ...	12000 · 3 B of A...	7031 · Intere...	0.47	
Deposit	11/30/2025	NOVEMBE...	12000 · 3 B of A...	7031 · Intere...	0.46	
Deposit	12/31/2025	DECEMBE...	12000 · 3 B of A...	7031 · Intere...	0.47	
Transfer	01/18/2026	Funds Tran...	12000 · 3 B of A...	10000 · 1 Ba...	33,365.67	
Deposit	01/30/2026	JANUARY ...	12000 · 3 B of A...	7031 · Intere...	1.82	
Deposit	02/28/2026	FEBRUARY...	12000 · 3 B of A...	7031 · Intere...	2.73	
Deposit	03/31/2026	March 2026	12000 · 3 B of A...	7031 · Intere...	3.02	
Transfer	04/02/2026	TRANSFER...	12000 · 3 B of A...	10000 · 1 Ba...	11,100.00	
Deposit	04/30/2026	APRIL 2026	12000 · 3 B of A...	7031 · Intere...	3.28	
Deposit	05/31/2026	MAY 2026	12000 · 3 B of A...	7031 · Intere...	3.40	
Deposit	06/30/2026	JUNE 2026	12000 · 3 B of A...	7031 · Intere...	3.29	
TOTAL					**44,486.01**	**0.00**

Capital Improvement Budget FY 2025-2026
Tuesday, June 30, 2026

		March	April	Year To Date	Budget Remaining
REVENUE		**0.7500**	**0.8333**		
General Capital Reserve Funds					
Balance FWD	55,574.42	3.02			88,950.46
Sewer Connection Fees				0.00	0.00
Availability Fees				0.00	0.00
Sewer Connection Inspection Fees				0.00	0.00
Investment Interest				0.00	0.00
Potential Reserves Allocation - Earmarked Funds	*67,456.40*		*50,000.00*	100,000.00	167,456.40
Gen Reserves - Allocation - Earmarked Funds	*75,000.00*			75,000.00	150,000.00
Transfer from Other Funds	*0.00*			33,365.67	-33,365.67
TOTAL REVENUES	**198,030.82**	**3.02**	**50,000.00**	**208,365.67**	**373,041.19**
EXPENSES					
Capital Improvement Projects - 5 Year Plan					
					0.00
					0.00
Clarifier 1 Parts ***(Paid from General Fund)***					
Clarifier 1 Labor & Heavy Equipment	22,000.00			0.00	22,000.00
Drying Beds / Sludge Dewatering	150,000.00				150,000.00
Emergency Generator - Plant	250,000.00				250,000.00
Sewer Lines Camera	15,000.00			0.00	15,000.00
District Vehicle	75,000.00			0.00	75,000.00
Capital Purchases - Failed Equipment	0.00			0.00	0.00
Capital Off Road Vehicle - Manhole Access	0.00			0.00	0.00
Sewer Line Replacement					
Sewer Pipe Lining	10,000,000.00				
Heavy Equipment (Loader/Backhoe/Skidsteer)	700,000.00				700,000.00
SUBTOTAL	**11,212,000.00**	**0.00**	**0.00**	**0.00**	**11,212,000.00**
DEFICIT	**-11,013,969.18**				**-10,838,958.81**
Added/Updated FEMA Grant Possiblity					(10,950,000.00)
Complete					

HILTON CREEK COMMUNITY SERVICES DISTRICT
Investment Accounts Report FY 2024-2025
Tuesday, June 30, 2026

Mono County & LAIF REVENUE	Estimate	May 0.9167	June 1.0000	Year To Date
Investment Pool Revenue	249,930.00			
Property Taxes Recorded in County Investment Pool	172,669.00			-
Secure Property Tax	140,000.00		65,819.37	147,743.79
Unsecure Property Tax	9,000.00		340.90	15,921.76
Excess ERAF	15,000.00			24,866.49
Unitary	4,000.00		2,368.06	4,907.57
LAIF				-
Other Income				
Total Property Tax Received	**168,000.00**	**-**	**68,528.33**	**193,439.61**
Fund Interest - Sewer Fund		7,486.10		14,518.13
Fund Interest - Juniper Drive		4,443.79		8,115.95
Tax Fund Interest 100% Sewer Fund				-
Other Tax Fund Interest 100% Sewer Fund				-
LAIF Interest - Sewer Fund				175.87
LAIF Interest - Juniper Drive				164.32
Total Interest	**-**	**11,929.89**	**-**	**22,974.27**
HOPTR Adj				
Avail Fee & Delinquent Accounts Payments				16,009.33
Miscellaneous				-
Total Miscellaneous	**-**	**-**	**-**	**16,009.33**
Total Investment Pool Revenue	**168,000.00**	**11,929.89**	**68,528.33**	**232,423.21**
Investment Transferred				
Funds Transferred from Hilton Creek - Mono				50,000.00
Funds Transferred from Juniper Drive - Mono				50,000.00
Funds Transferred From Capital - Mono				-
Funds Transferred from Hilton Creek - LAIF				-
Funds Transferred from Juniper Drive - LAIF				-
Funds Transferred From Capital - LAIF				-
Total Investments Transferred	**-**	**-**	**-**	**100,000.00**
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	1,228,327.21	-	-	-
Funds Carried Forward - Mono	1,217,569.98			
Funds Carried Forward - LAIF	10,757.23			
Funds Earmarked for Reserves, Capital and Operating	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
Total Earmarked Funds	380,092.80	-	-	607,110.23

COUNTY OF MONO
G/L TRANSACTION DETAIL

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

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE
		CASH - HILTON CREEK COMM SVC DISTRICT									Balance	Forward	1,248,675.37
	07/22/2025	DRAW REQUEST - PERS UAL 2025-2026	SYS	AP	711943		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025			29,312.00	1,219,363.37
	07/22/2025	DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026	SYS	AP	711944		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025ins			28,670.57	1,190,692.80
	09/18/2025	PC-Excess ERAF	AJ	GL	735477						24,866.49		1,215,559.29
	09/30/2025	PC-Sept 2025 Cur Unsecured FY 2025-26	AJ	GL	727040						10,085.67		1,225,644.96
	09/30/2025	PC-EC Sept.2025 Cur Unsecured FY 25-26	AJ	GL	740568							108.42	1,225,536.54
	09/30/2025	PC-25-26 Q1 Interest Appt	AJ	GL	759318						10,704.19		1,236,240.73
	12/29/2025	HiltonCreekCSD Draw Request 12/22/25	SYS	AP	738985		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025			100,000.00	1,136,240.73
	12/31/2025	PC-Dec. 2025 Cur Sec FY 2025-26	AJ	GL	746888	IN QB 78388.25 LESS DEL AND AVAIL FEES OF 7564.19 AND 8445.14					94,397.58		1,230,638.31
	12/31/2025	PC-Dec 2025 Unitary FY 2025-26	AJ	GL	746889						2,539.51		1,233,177.82
	12/31/2025	PC-Dec 2025 Cur Unsec FY 2025-26	AJ	GL	746894						5,173.29		1,238,351.11
	12/31/2025	PC-Dec 2025 Del Sec FY 2025-26	AJ	GL	746927						1,611.06		1,239,962.17
	12/31/2025	PC-Dec 2025 Del Unsec FY 2025-26	AJ	GL	746947						145.35		1,240,107.52
	12/31/2025	PC-Dec 2025 Supp Sec FY 2025-26	AJ	GL	746974						1,925.11		1,242,032.63
	12/31/2025	PC-Dec 2025 Supp UnSec FY 2025-26	AJ	GL	747003						393.39		1,242,426.02
	12/31/2025	PC-25-26 Q2 Interest Appt	AJ	GL	768134						11,929.89		1,254,355.91
	04/28/2026	Investment Deposit-Misc-Hilton Creek CSD-2026-02171	SYS	CR	763092						100,000.00		1,354,355.91
	04/30/2026	PC-Apr 2026 Cur Unsec FY 2025-26	AJ	GL	770109	TOTAL PROPERTY TAX REV 4/30/2026 68528.33					46.23		1,354,402.14
	04/30/2026	PC-Apr 2026 Del Sec FY 2025-26	AJ	GL	770112	LESS PTA FEE 4137.00					425.05		1,354,827.19
	04/30/2026	PC-Apr 2026 Del Unsec FY 2025-26	AJ	GL	770113	ADJUSTED 64391.33					2.16		1,354,829.35
	04/30/2026	PC-Apr 2026 Supp Sec FY	AJ	GL	770114	DEL AND AVAIL FEES REMOVED IN DEC 2025 FROM PT					2,408.72		1,357,238.07

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE	
		2025-26												
	04/30/2026	PC-Apr 2026 Supp Unsec FY 2025-26	AJ	GL	770115						292.51		1,357,530.58	
	04/30/2026	PC-Apr 2026 Cur Sec FY 2025-26	AJ	GL	770117	58,848.60 LESS PTA FEE					62,985.60		1,420,516.18	
	04/30/2026	PC-April 2026 Unitary FY 2025-26	AJ	GL	770118						2,368.06		1,422,884.24	
	04/30/2026	PC-PTA Fee Allocation	AJ	GL	769237	IN QB THIS AMOUNT IS REMOVED FROM THE CURRENT SEC						4,137.00	1,418,747.24	
		TOTAL									332,299.86	162,227.99	1,418,747.24	
		ACCOUNTS PAYABLE									Balance	Forward	0.00	
	07/15/2025	DRAW REQUEST - PERS UAL 2025-2026	SYS	AP	711936		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025			29,312.00	29,312.00	CR
	07/15/2025	DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026	SYS	AP	711937		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025ins			28,670.57	57,982.57	CR
	07/22/2025	DRAW REQUEST - PERS UAL 2025-2026	SYS	AP	711943		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025		29,312.00		28,670.57	CR
	07/22/2025	DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026	SYS	AP	711944		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025ins		28,670.57		0.00	
	12/22/2025	HiltonCreekCSD Draw Request 12/22/25	SYS	AP	738979		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025			100,000.00	100,000.00	CR
	12/29/2025	HiltonCreekCSD Draw Request 12/22/25	SYS	AP	738985		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025		100,000.00		0.00	
		TOTAL									157,982.57	157,982.57	0.00	
		Long-Term Debt Payable									Balance	Forward	0.00	
		Fund Balance									Balance	Forward	1,248,675.37	CR
		INTEREST INCOME									Balance	Forward	0.00	
	09/30/2025	25-26 Q1 Interest Apportionment	AJ	GL	759318							10,704.19	10,704.19	CR
	12/31/2025	25-26 Q2 Interest Apportionment	AJ	GL	768134							11,929.89	22,634.08	CR
		TOTAL									0.00	22,634.08	22,634.08	CR
		MISCELLANEOUS REVENUE									Balance	Forward	0.00	
	09/18/2025	FY 2024 VLF Shortfall Distribution (State partial payment for ERAF liability)	AJ	GL	735477							24,866.49	24,866.49	CR
	09/30/2025	Sept. 2025 Cur Unsecured FY 2025-26	AJ	GL	727040							10,085.67	34,952.16	CR
	09/30/2025	EC Sept.2025 Cur Unsecured FY 25-26	AJ	GL	740568						108.42		34,843.74	CR
	12/31/2025	Dec. 2025 Cur Sec FY	AJ	GL	746888							90,487.41	125,331.15	CR

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	JE#	DEPOSIT	CHECK	VENDOR	VENDOR INVOICE#	GRANT	DEBIT	CREDIT	BALANCE	
		2025-26												
	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
	04/28/2026	Investment Deposit-Misc-Hilton Creek CSD-2026-02171	SYS	CR	763092							100,000.00	241,029.03	CR
	04/30/2026	Apr 2026 Cur Unsec FY 2025-26	AJ	GL	770109							46.23	241,075.26	CR
	04/30/2026	Apr 2026 Del Sec FY 2025-26	AJ	GL	770112							425.05	241,500.31	CR
	04/30/2026	Apr 2026 Del Unsec FY 2025-26	AJ	GL	770113							2.16	241,502.47	CR
	04/30/2026	Apr 2026 Supp Sec FY 2025-26	AJ	GL	770114							2,408.72	243,911.19	CR
	04/30/2026	Apr 2026 Supp Unsec FY 2025-26	AJ	GL	770115							292.51	244,203.70	CR
	04/30/2026	Apr 2026 Cur Sec FY 2025-26	AJ	GL	770117							59,441.87	303,645.57	CR
	04/30/2026	Apr 2026 Cur Sec FY 2025-26	AJ	GL	770117							3,543.73	307,189.30	CR
	04/30/2026	April 2026 Unitary FY 2025-26	AJ	GL	770118							2,368.06	309,557.36	CR
		TOTAL									108.42	309,665.78	309,557.36	CR
		EXPENDITURES									Balance	Forward	0.00	
	07/15/2025	DRAW REQUEST - PERS UAL 2025-2026	SYS	AP	711936		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025		29,312.00		29,312.00	
	07/15/2025	DRAW REQUEST - LIABILITY AND WC INSURANCE FY 2025-2026	SYS	AP	711937		20851	HILTON CREEK COMMUNITY SERVICES DISTRICT	7152025ins		28,670.57		57,982.57	
	12/22/2025	HiltonCreekCSD Draw Request 12/22/25	SYS	AP	738979		22501	HILTON CREEK COMMUNITY SERVICES DISTRICT	12222025		100,000.00		157,982.57	
	04/30/2026	2026 PTA Fee Allocation	AJ	GL	769237						4,137.00		162,119.57	
		TOTAL									162,119.57	0.00	162,119.57	
		GRAND TOTAL									**652,510.42**	**652,510.42**	**0.00**	

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

Type	Date	Name	Memo	Split	Debit	Credit
Transfer	07/22/2025		2025 2026 ...	10000 · 1 Ba...		29,312.00
Transfer	07/22/2025		2025 2026 ...	10000 · 1 Ba...		28,670.57
Check	08/31/2025		Audit Adjust...	8010 · Other ...		25,907.03
Deposit	09/18/2025		EXCESS E...	7033 · Mono ...	24,866.49	
Deposit	09/30/2025		FUN INTER...	7031 · Intere...	7,032.03	
Deposit	10/31/2025		CURRENT ...	7033 · Mono ...	10,085.67	
Check	12/30/2025		TRANSFER...	-SPLIT-		100,000.00
Deposit	12/31/2025		UNSECUR...	7033 · Mono ...	5,603.61	
Deposit	12/31/2025		SECURE P...	7033 · Mono ...	81,924.42	
Deposit	12/31/2025		UNITARY	7033 · Mono ...	2,539.51	
Deposit	12/31/2025		DELINQUE...	7033 · Mono ...	7,564.19	
Deposit	12/31/2025		AVAILABILI...	7033 · Mono ...	8,445.14	
Deposit	12/31/2025	Interest Earned	12/31/2026 ...	7031 · Intere...	7,486.10	
Bill	04/21/2026	MONO COUNTY ...	SEWER FU...	20000 · *Acc...	50,000.00	
Deposit	04/30/2026		SECURE P...	7033 · Mono ...	61,682.37	
Deposit	04/30/2026		UNSEC PR...	7033 · Mono ...	340.90	
Deposit	04/30/2026		UNITARY R...	7033 · Mono ...	2,368.06	
TOTAL					**269,938.49**	**183,889.60**

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

	Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit
Jul '25 - Jun 26										
	Deposit	09/30/2025			FY 2025 20...	Mono County Tre...		601- Interest ...	3,672.16	
	Deposit	12/31/2025		Interest Earned	12/31/2025 ...	Mono County Tre...		601- Interest ...	4,443.79	
	Transfer	04/23/2026			PASS THR...	Mono County Tre...		101 - Checki...	50,000.00	
Jul '25 - Jun 26									**58,115.95**	**0.00**

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

July 03, 2026

LAIF Home
PMIA Average Monthly Yields

HILTON CREEK COMMUNITY SERVICES DISTRICT

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

Tran Type Definitions

Account Number:

June 2026 Statement

Account Summary

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

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

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

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

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

HILTON CREEK COMMUNITY SERVICES District
Emergency Reserves
Tuesday, June 30, 2026

	Balance Forward	May	June	Year To Date
REVENUE		**0.9167**	**1.0000**	
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
June 30, 2026

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

HILTON CREEK COMMUNITY SERVICES DISTRICT
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						

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

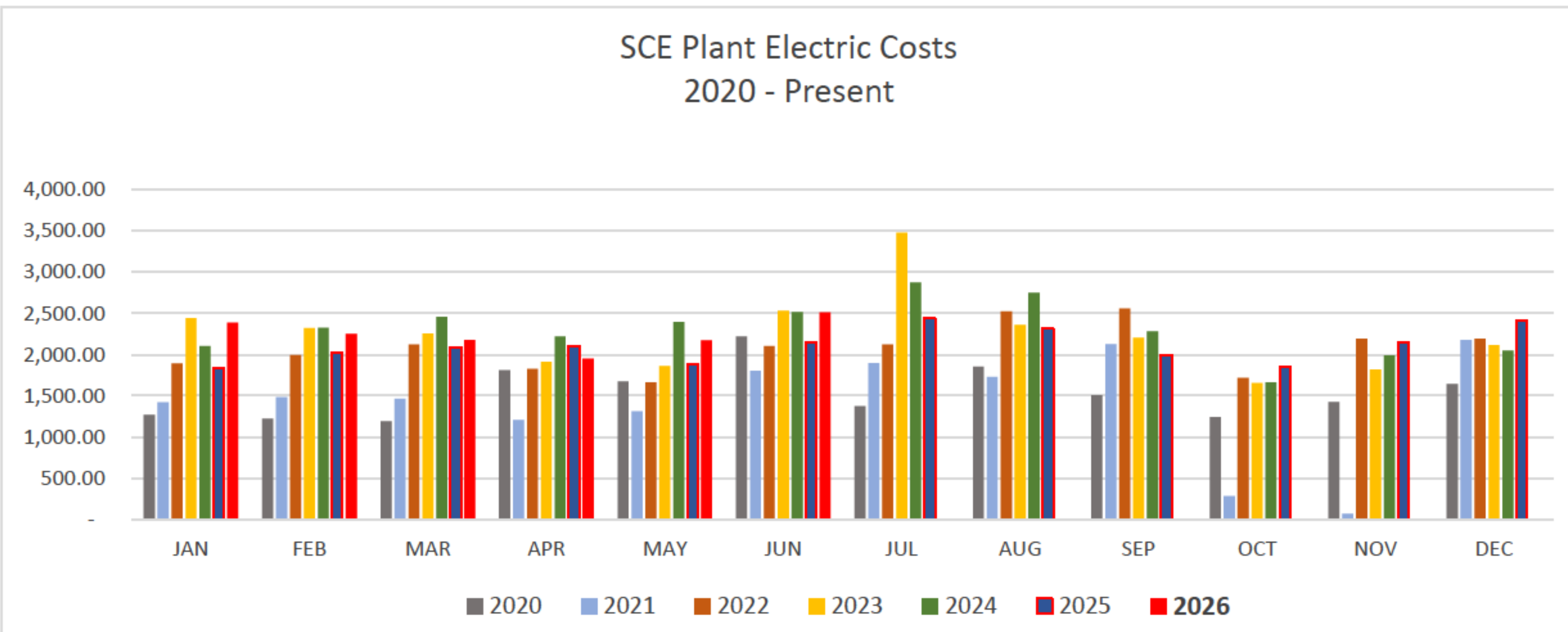
	Type	Date	Memo	Account	Debit	Credit
TOTAL					183,889.60	183,889.60

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

	Type	Date	Memo	Account	Debit	Credit
Jul '25 - Jun 26						
	Transfer	04/02/2026	Clear Wash...	101 - Checking - ...		30,655.53
	Transfer	04/02/2026	Clear Wash...	JDSZB Wash Ac...	30,655.53	
	Transfer	04/23/2026	PASS THR...	101 - Checking - ...		50,000.00
	Transfer	04/23/2026	PASS THR...	Mono County Tre...	50,000.00	
Jul '25 - Jun 26					**80,655.53**	**80,655.53**

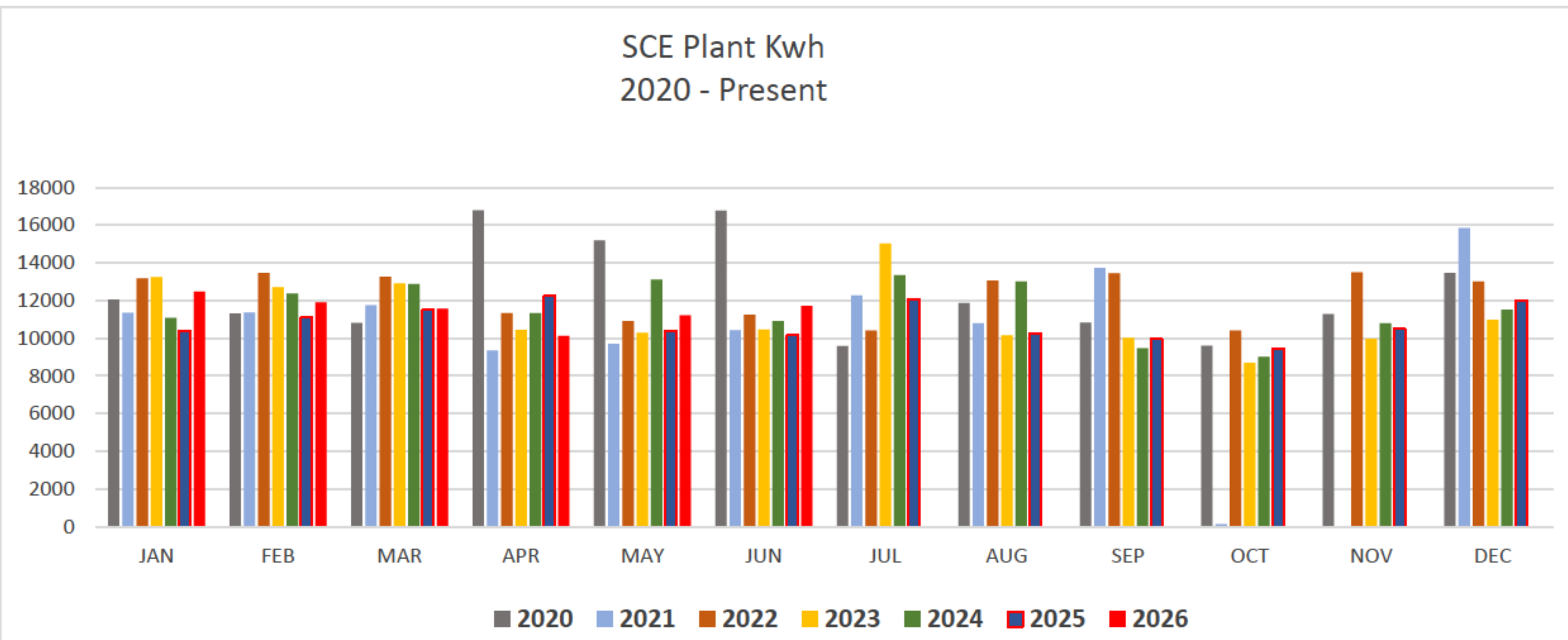
HILTON CREEK CSD
PLANT SCE ELECTRIC BILLS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
2015	1,344.08	1,117.86	1,296.95	1,198.81	1,551.49	2,063.42	1,699.59	1,394.97	1,471.93	1,344.89	1,026.53	1,204.75	1,440.79
2016	1,330.52	995.19	1,543.03	1,563.37	998.18	1,029.09	1,211.52	1,040.58	1,065.69	1,140.95	830.92	978.51	1,211.04
2017	1,049.12	1,015.01	1,229.32	1,046.69	995.55	952.91	1,212.89	1,192.97	1,139.88	1,247.67	870.98	1,257.64	1,171.36
2018	1,084.24	1,519.62	1,185.24	980.79	1,585.18	1,958.72	2,039.38	1,980.39	1,804.35	1,579.83	1,778.21	1,782.52	1,638.19
2019	1,671.33	1,837.85	1,711.43	1,632.48	1,649.44	1,867.10	1,273.14	1,294.31	1,807.81	1,587.41	1,264.56	1,246.17	1,604.77
2020	1,269.72	1,220.72	1,189.09	1,813.11	1,673.46	2,222.14	1,374.75	1,852.97	1,506.67	1,237.67	1,422.08	1,644.73	1,572.85
2021	1,418.22	1,481.29	1,462.87	1,205.59	1,308.92	1,802.50	1,893.58	1,730.03	2,126.50	279.15	68.30	2,181.00	1,459.92
2022	1,891.71	1,994.83	2,124.45	1,826.94	1,662.05	2,105.34	2,125.08	2,525.43	2,563.23	1,719.03	2,193.01	2,193.11	2,072.79
2023	2,441.54	2,322.66	2,252.72	1,913.41	1,859.59	2,532.82	3,477.21	2,358.34	2,206.05	1,653.51	1,819.99	2,113.98	2,228.83
2024	2,103.84	2,325.97	2,459.36	2,220.73	2,395.00	2,518.34	2,874.61	2,752.02	**2,282.86**	**1,662.58**	1,990.48	2,048.31	2,281.39
2025	1,837.99	2,027.68	2,093.45	2,103.44	1,880.91	2,147.11	2,441.61	2,313.70	1,994.75	1,855.42	2,151.66	2,411.44	2,098.78
2026	2,388.05	2,248.70	2,180.58	1,949.30	2,172.04	2,514.35							
Mo. Avg	1,628.36	1,623.98	1,679.67	1,556.31	1,609.53	1,931.87	1,928.22	1,853.09	1,824.90	1,362.03	1,381.39	1,663.31	1,676.79
19-24 Avg	1,799.39	1,863.89	1,866.65	1,768.71	1,758.08	2,174.71	2,169.73	2,085.52	2,082.19	1,356.56	1,459.74	1,904.55	1,870.09
Amounts corrected by SCE 01/08/2025								**Original**	**2427.26**	**1724.32**			



HILTON CREEK CSD
PLANT SCE ELECTRIC Kwh

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Annual Average
2020	12056	11327	10809	16785	15195	16781	9591	11875	10822	9597	11274	13470	11662
2021	11356	11370	11768	9369	9696	10419	12273	10795	13723	147	0	15856	9138
2022	13176	13468	13261	11343	10910	11240	10406	13062	13448	10413	13501	13020	11482
2023	13245	12718	12910	10437	10298	10452	15030	10174	10029	8694	9972	10985	10536
2024	11088	12367	12880	11336	13109	10913	13350	13025	**9476**	**9030**	10788	11519	10839
2025	10399	11101	11508	12242	10392	10159	12090	10253	9957	9453	10486	12009	10160
2026	12472	11910	11573	10136	11215	11731							
Mo. Avg	11887	12059	12189	11919	11600	11661	12123	11531	11243	7889	9337	12810	10636
20-24 Avg	12184	12250	12326	11854	11842	11961	12130	11786	11500	7576	9107	12970	10731
Amounts corrected by SCE 01/08/2025								**Original**	**11329**	**9502**			



	Plant Electric Use Comparison 25-26						PEAK HOURS PLANT 25/26				PEAK HOURS PLANT 24/25 Comparrison			
	FY 2024-2025		FY 2025-2026		Difference		ON PEAK	MID PEAK	OFF PEAK	SPR OFF	ON PEAK	MID PEAK	OFF PEAK	SPR OFF
	Kwh	Cost	Kwh	Cost	Kwh	Cost								
JUL	13350	2874.61	12090	2441.61	-1260	-433.00	1743	998	9349		2046	883	10421	
AUG	13025	2752.02	10253	2313.70	-2772	-438.32	1584	734	7935		1801	966	10258	
SEP	9476	2282.86	9957	1994.75	481	-288.11	1511	723	7604	119	**1488**	**773**	**7091**	**124**
OCT	9030	1662.58	9453	1855.42	423	192.84		2228	3948	3277		**2065**	**3785**	**3180**
NOV	10788	1990.48	10486	2151.66	-302	161.18		2316	4784	3386		2373	4859	3556
DEC	11519	2084.31	12009	2411.44	490	327.13		2725	5320	3964		2555	5133	3831
JAN	10399	1837.99	12472	2388.05	2073	550.06		2816	5529	4127		2326	4575	3498
FEB	11101	2027.68	11910	2248.70	809	221.02		2603	5499	3808		2414	4953	3734
MAR	11508	2093.45	11573	2180.58	65	87.13		2693	4849	4031		2526	5126	3856
APR	12242	2103.44	10136	1949.30	-2106	-154.14		2332	4188	3616		2708	5451	4083
MAY	10392	1880.91	11215	2172.04	823	291.13	270	2329	4966	3650	83	2249	4839	3221
JUN	10159	2147.11	11731	2514.35	1572	367.24	18/35	862	9034		1639	642	7878	
AVG YTD	11,082	$ 2,144.79	11,107	$ 2,218.47			1,613	1,947	6,084	3,331	1,744	1,873	6,197	3,231

Pump Station Use Comparison

	FY 2024-2025		FY 2025-2026		Difference		PEAK HOURS PUMP			
	Kwh	Cost	Kwh	Cost	Kwh	Cost	ON PEAK	MID PEAK	OFF PEAK	SPR OFF
JUL	3037	886.90	3144	842.36	107	-44.54	476	278	2390	0
AUG	3096	880.47	2665	778.13	-431	-102.34				
SEP	2885	791.26	2563	722.95	-322	-68.31	454	214	1863	32
OCT	2960	686.40	2824	837.93	-136	151.53		716	1068	1040
NOV	3575	763.88	3361	818.12	-214	54.24		856	1278	1227
DEC	3717	784.52	3917	892.36	200	107.84		1002	1445	1470
JAN	3281	738.45	3644	820.74	363	82.29		934	1418	1292
FEB	3933	822.80	3932	920.93	-1	98.13		997	1530	1405
MAR	3607	717.72	4039	835.57	432	117.85		998	1593	1448
APR	3245	749.50	3338	959.71	93	210.21		830	1297	1211
MAY	3517	770.00	2682	684.34	-835	-85.66	66	648	1063	905
JUN	3000	838.15	3145	933.66	145	95.51	535	256	2354	
AVG YTD	3321	$ 785.84	3271	$ 837.23			488	703	1573	1114

SUMMER COST PERIODS (June 1 to Sept 30)

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

WINTER COST PERIODS (Oct 1 to May 31)

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

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

	Sewer		Juniper		Total		Capital	
	Hours	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**	**Hours**	**Cost**
July	4.00	649.00	-	-	4.00	649.00	-	
August No Time Reported	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-		
March No Hours	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-
June			-	-	-	-	-	-
Total Fiscal Year Costs	**4.00**	**649.00**	**-**	**-**	**4.00**	**649.00**	**-**	**-**

PREPAID

Over 60 Hours

Notes:

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

60 hour criteria met in December

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

Capital paid directly from capital upon completion of project of FYE

Sewer Fund Owes Juniper Drive Amount refunded to Juniper

Snow Activity Notes

Equipment Use Hours
Billy's Snow Removal
JULY 2026

Totals	Plant	Juniper	Total Due
Hours	4.00	-	4.00
Pmt	649.00	-	649.00

Total Capital Hours	-
Total Capital Due	-
Capital Hours Separate	

JULY 2026

					Sewer							Juniper							Capital Projects - Paid For All Capital Projects						
				Total Charged Hours	-	2.00	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				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	429.00	181.50	247.50	110.00	132.00	132.00	143.00
				Subtotal	-	363.00	-	-	-	-	286.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Date	HC Time	CAP	JD Time	Running 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 + blower	Skid Steer	Truck with Cinder	Truck with Trailer	Backhoe	621 Loader + Blower	621 Loader	Skid Steer + blower	Skid Steer	Truck with Cinder	Truck with Trailer	Backhoe
				-																					
6/15/2026	2.00			(2.00)		2.00																			
6/23/2026	1.00			(3.00)							1.00														
6/26/2026	1.00			(4.00)							1.00														

HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
Tuesday, June 16, 2026
5:00 P.M.
CROWLEY LAKE COMMUNITY CENTER
58 PEARSON ROAD, CROWLEY LAKE, CA, 93546
Minutes

1. Mr. Steve Shipley called the meeting to order at 5:20 p.m.

A. ROLL CALL

Members Present:	Ms. Windsor Czeschin, Mr. Mark Fiore, and Ms. Isabel Connolly
Members Absent:	Mr. Steve Shipley and Mr. Devin Preston
Staff Present:	Ms. Lorinda Beatty, Mr. Billy Czeschin, and Mr. Keith Hafner
Guests:	None

2. ADDITIONS TO AGENDA

A. No Additions

3. PUBLIC COMMENT

A. There were no public comments

4. PRESENTATIONS

A. There were no presentations

5. PUBLIC HEARINGS

A. Delinquent Accounts Report Fiscal Year 2025-2026

Public comments opened at 5:22 p.m. There were no public comments. Public comments closed at 5:22 p.m.

Motion: To Adopt Resolution 2026-02 Delinquent Accounts Report Fiscal Year 2025-2026

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

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

B. Standby Fee Accounts Report Fiscal Year 2025-2026

Public comments opened at 5:23 p.m. There were no public comments. Public comments closed at 5:23 p.m.

Motion: To Adopt Resolution 2026-03 Standby Fee Accounts Report Fiscal Year 2025-2026

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

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

6. **CONSENT AGENDA**

A. Financial Reports

1. Consideration & Approval of Disbursements List

B. Review Acceptance of Monthly Financial Reports

1. Account Summary / Balances – All Funds
2. Budget Report: YTD Actual to Budget Report
3. District Fund Transfers – March 2026
4. Southern California Edison Report
5. Equipment Use Hours Report

C. Approval of Minutes

1. Minutes of the Regular Board Meeting of April 21, 2026
2. Minutes of the Special Board Meeting May 7, 2026
3. Minutes of Regular Board Meeting May 19, 2026
4. Minutes of Special Board Meeting June 1, 2026

Motion: To Approve the Consent Agenda as presented.

Moved by Ms. Conolly, Second by Ms. Czeschin

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

7. **NEW BUISNESS-**

A. Fiscal Year 2026-2027 Sewer Rate Increase
After some discussion, the board tabled the item until the next meeting when Mr. Shipley would be present.

B. Fiscal Year 2026-2027 Budget – Hilton Creek CSD

Ms. Beatty discussed and reviewed the preliminary budget for Hilton Creek CSD. The final budget will be ready for review in September or October after snow removal bids are accepted.

C. Fiscal Year 2026-2027 Budget – Juniper Drive Road Maintenance

The Board discussed a possible rate study to adjust the rate to cover future road maintenance. Ms. Beatty advised the board of the possibility of an in-house rate study; however, an engineer's study would be required.

D. Fiscal Year Contracts

1. Jason Hatter- Awaiting response
2. Keith Hafner- No change in the contract and it will extend for another year
3. Billy's Snow Removal- Mr. Czeschin stated that he would like to extend his contract for heavy equipment until October, then go out to bid for snow removal for Juniper Drive only. Mr. Czeschin was undecided on his current hourly rate and will address at the next meeting.

E. Resolution 2026-04 Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order.

Motion: To Adopt Resolution 2026-04 Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order.

Moved by Ms. Czeschin, Second by Ms. Conolly

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

8. OLD BUSINESS

A. Sewer Use Fees - RV vs. Mini Home & or Park Model
The board continued discussion regarding Mr. Santos' request to consider the park models on his commercial property as RV's. After some discussion and consideration of last month's meeting the Board decided that the appropriate rate would be the same as a MFR ADU and that the billing would be sent to the office and the Park would be responsible for all of the spaces.

Motion: To charge all Park Models in accordance with the MFR ADU rate.

Moved by Ms. Czeschin, Second by Mr. Fiore

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

B. Public Showers and Toilets – RV Parks

After some discussion and taking into consideration last month's meeting, the Board decided that they will review the actual charges for public restrooms and showers. However, it was decided that if the public facilities are seasonal the charge would be during the open season of May

1 to October 31. Furthermore, the Board directed staff to audit parks twice a year for compliance.

Motion: To charge the commercial rate for the public restrooms and showers from May 1st - Oct 31st if the use of those facilities is seasonal.

Moved by Ms. Czeschin, Second by Mr. Fiore

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

C. Wastewater Plant Operator

Ms. Beatty stated that she will advertise on multiple sites for the Wastewater Operator position.

D. District Property

No update

9. SECRETARY /ADMINISTRATIVE UPDATE

A. General Update

Ms. Beatty met with Ms. Sornoso to go over the schedule in the future with her return to work Monday 6/22. Ms. Beatty reviewed budget practices and pending property taxes. Future training will be held at Ms. Sornsos' house so that she can start more work from home.

B. ADU UPDATE
Ms. Beatty stated there is one new connection fee for an ADU on Pinon that requires a connection to the District's main line.

C. Delinquent Accounts Update
The deadline for payments is July 1, 2026. New payments have been received since last meeting.

10. OPERATIONS SEWER FACILITIES/JUNIPER DRIVE GENERAL UPDATE

A. General Report on Status of Facilities and Operational Stability

1. **Plant Automation Update-**
2. **Clarifiers**- Awaiting to schedule Mr. Hatter to work on Clarifier #1
2. **Wells-** Nitrates are slightly elevated
3. **Drying Beds-** One drying bed is empty, the others have been scraped, and Mr. Czeschin will haul out the sludge
4. **Easements, Manholes and Sewer Lines** – The vactor truck was taken for an update on the smog test.
5. **Testing and Flows-** No Update
6. **Juniper Drive Maintenance-** No update
7. **Miscellaneous Projects**
   a. Lift Station Water – No Update
   b. Old Carwash Drain – No Update

11. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

Insurance, board vacancy/election, and adoption of the preliminary budget,

12. BOARD MEMBER COMMENTS/REPORTS

None

13. ANNOUNCEMENTS

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

14. CLOSED SESSION

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

There was no closed session.

15. ADJOURNMENT

Motion: To Adjourn the June 16 , 2026 Regular Board Meeting at 7:15 p.m.

Moved by Mr. Fiore, Second by Ms. Czeschin

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

The meeting was adjourned at 7:15 p.m.

RESOLUTION NO. 2026-05

A RESOLUTION OF THE HILTON CREEK COMMUNITY SERVICES DISTRICT ADOPTING THE 2026 MONO COUNTY AND TOWN OF MAMMOTH LAKES MULTI-JURISDICTIONAL LOCAL HAZARD MITIGATION PLAN

WHEREAS, the United States Congress passed the Disaster Mitigation Act of 2000 emphasizing the need for pre-disaster mitigation of potential hazards; and

WHEREAS, the Disaster Mitigation Act of 2000 requires all cities, counties and special districts to develop and adopt a Hazard Mitigation Plan to be eligible to receive federal grants pertaining to disaster preparedness; and

WHEREAS the Hilton Creek Community Services District Board of Directors recognizes the threat that natural, technological, and man-made hazards pose to people and property within the Hilton Creek Community Services District's service area; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to persons and property from future hazard occurrences; and

WHEREAS the Hilton Creek Community Services District has collaborated with Mono County, the Town of Mammoth Lakes, and other participating special districts to prepare a multi-hazard mitigation plan, hereby known as the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

WHEREAS, the County and Town formed a Planning Team to participate in the Federal Emergency Management Agency (FEMA) prescribed mitigation planning process to prepare the Plan; and

WHEREAS, a public outreach strategy was employed as a required component of developing the Plan, including utilizing the County's website and distribution of a community survey throughout the County and Town email distribution lists; and

WHEREAS, The Plan was made available for a 30-day public review period from November 7, 2025 – December 7, 2025; and

WHEREAS, on February 16, 2026, the Plan was submitted for formal 45-day review by the California Office of Emergency Services (CalOES) and was approved with edits on April 13, 2026; and

WHEREAS, the Plan was submitted to FEMA for review on April 13, 2026; and

WHEREAS, the Plan received FEMA approval pending adoption on June 15, 2026, subject to the Mono County Board of Supervisors, Mammoth Town Council, and participating Special District adopting resolutions approving and adopting the Plan; and

WHEREAS the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the Hilton Creek Community Services District's service area from the impacts of future hazards and disasters; and

WHEREAS adoption by the Hilton Creek Community Services District demonstrates its commitment to hazard mitigation and achieving the goals outlined in the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan.

WHEREAS, the Hilton Creek Community Services District adoption of the Plan qualifies as an Exemption under CEQA guidelines sections 15262 (feasibility and planning studies), 15306 (data, research and information collection), and 15061(b)(3) (general rule); each on a separate and independent basis. The MJHMP identifies potential natural hazards in the Hilton Creek Community Services District and includes a five-year strategy of mitigation measures the Hilton Creek Community Services District may take to reduce the risk from the identified hazards. Some of the mitigation actions are studies or collaborations with other agencies, where the Hilton Creek Community Services District may not be the lead agency, as defined by CEQA. Other mitigation actions that may be undertaken could require their own CEQA review, once a full project scope is prepared and funding is sought through grants.

NOW, THEREFORE, THE HILTON CREEK COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS HEREBY RESOLVES that:

SECTION ONE: The adoption of the Plan qualifies as an Exemption under CEQA guidelines 15262, 15306, and 15061(b)(3) and staff is instructed to file a Notice of Exemption.

SECTION TWO: The Hilton Creek Community Services District Board of Directors] adopts the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan. While content related to Hilton Creek Community Services District may require revisions or amendments to meet the plan approval requirements or reflect the best available data over the 5-year lifecycle of the plan, changes occurring after adoption will not require Hilton Creek Community Services District to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

BE IT FURTHER RESOLVED, Hilton Creek Community Services District will submit this adoption resolution to the California Office of Emergency Services and FEMA officials to enable the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000.

ADOPTED by a vote of :

Isabel Connolly	__Aye	__No	__Abstain	__Absent
Windsor Czeschin	__Aye	__No	__Abstain	__Absent
Mark Fiore	__Aye	__No	__Abstain	__Absent
Vacant	__Aye	__No	__Abstain	__Absent
Steve Shipley	__Aye	__No	__Abstain	__Absent

this 21st day of July 2026

HILTON CREEK COMMUNITY SERVICES DISTRICT

____

Steve Shipley, Chair of the Board of Directors

ATTEST:

____

Lorinda Beatty, Secretary of the Board of Directors

APPROVED AS TO FORM: By: ________________________________ (print name)

SPECIAL DISTRICT VACANCY NOTICE

Member, Board of Trustees
HILTON CREEK COMMUNITY SERVICES DISTRICT

Current vacancies:
One (1) Vacancy

There is currently one (1) vacancy for a vacated seat on the HILTON CREEK COMMUNITY SERVICES DISTRICT BOARD to be filled by appointment of the Hilton Creek Community Services District Board. This one vacancy is for a member of the Board of Trustees, which are appointed at-large for a four-year term. The remainder of this term will end on November 30, 2026.

Qualifications for appointment:

- Voter in Mono County and resident of the Hilton Creek Community Services District.
- Experience, training, and education in fields that will assist in the governance of the District; and
- Represents interests of the public as a whole.

(Health & Safety Code Section 2022.)

To apply:

Individuals interested in serving on the Hilton Creek Community Services District Board of Trustees should submit an application to the Secretary of the Hilton Creek Community Services District at 3222 Crowley Lake Drive, Crowley Lake, CA 93546 or email info@hiltoncreekcsd.com

You may obtain an application by contacting the secretary at (760) 965-9696; info@hiltoncreekcsd.com or by visiting our web page https://hiltoncreekcsd.specialdistrict.org/vacancy

Posted: Crowley Lake Community Center, Crowley Lake Library, Crowley Lake General Store and the Hilton Creek Community Services Website.
Posted July 16, 2026