



**REGULAR BOARD MEETING**  
**Thursday, January 18, 2024, at 6:00 PM**

**SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference by clicking the following link: [www.zoom.com](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link)

*Pursuant to Government Code Section 54953(b), Director Roper will attend the meeting via teleconference; location at 1414 Park Avenue, Space 29, Burley, Idaho, 83318*

**Call to Order - Pledge of Allegiance**

- 1. Discussion and Possible Action Regarding Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))**
  - a. Notification due to Just Cause
  - b. Request due to Emergency Circumstances

**2. Approval of Agenda**

**3. Public Participation**

*Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person or using the "raise the hand" or "chat" feature. If viewing remotely a speaker's card may be filled out at the following link: <https://www.surveymonkey.com/r/HKGNLL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.*

**4. Consent Items**

- a. Approval of Minutes: December 7, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. November 2023 Financials

**5. Reports**

- a. Directors' Reports
- b. General Manager's Report

**Regular Business:**

- 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 7. Discussion and Possible Action Regarding Adoption of an Updated Personnel Manual**
- 8. Discussion Only Regarding the Proposed Budget Calendar for FY25**

**Other Business**

**9.** Requested items for next or future agendas (Directors and Staff only)

**Closed Session**

**10.** Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
Property: 15302 Smithson Road  
District Negotiator: Kimberly Cox  
Negotiating Parties: Vertical Bridge  
Under Negotiation: Price and Terms of Payment

**11.** Report of Closed Session Item

**12.** Adjournment

*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.*



# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #1  
Discussion and Possible Action Regarding Director Remote Participation  
Pursuant to AB2449 (Government Code Section 54953(f))

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## **NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE**

Directors may not attend a meeting remotely on the basis of Just Cause or Emergency Circumstances for more than three consecutive months or more than 20% (up to four) meetings in a calendar year. A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included.

### **JUST CAUSE**

Each Director is responsible for notifying the General Manager at the earliest opportunity possible (including at the start of a regular meeting) of the need to participate remotely for Just Cause. Remote participation for Just Cause reasons shall not be utilized by any Director for more than two meetings per calendar year.

#### **Just Cause means any of the following:**

- A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.
- A contagious illness that prevents a member from attending in person
- A need related to a physical or mental disability not otherwise accommodated
- Travel while on official business of the legislative body or another state or local agency

A General description of the circumstances relating to the need to appear remotely at the meeting **MUST** be included.

### **EMERGENCY CIRCUMSTANCES**

Each Director is responsible for notifying the General Manager as soon as possible (preferably before posting of the agenda but up to the start of the meeting) of the need to participate remotely due to Emergency Circumstances.

**Emergency Circumstances means the following:** A physical or family medical emergency that prevents a member from attending in person.

A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included. The general description of the circumstances does not require the member to disclose any medical diagnosis or disability, or any personal medical information that is already exempt under existing law, such as the Confidentiality of Medical Information Act.



# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #4  
Consent Items

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## **CONSENT ITEMS**

- a. Approval of Minutes: December 7, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. November Financials





# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #4a  
Minutes from Board meeting 12/7/2023

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**Minutes of the Helendale Community Services District  
REGULAR BOARD OF DIRECTORS MEETING**

Date: December 7, 2023  
 Time: 6:00 PM  
 Meeting called to order by: President Henry Spiller

**ATTENDANCE**

President Henry Spiller	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input checked="" type="checkbox"/> Remote
Secretary Sandy Haas	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Annette Roper	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote

**Staff Members Present**

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Cheryl Vermette, Parks, Recreation and Programs Supervisor

**Consultants/Guests**

Steven Kennedy, Legal Counsel

**Members of the public**

There were two members of the public attending in person.

**1. DISCUSSION AND POSSIBLE ACTION REGARDING DIRECTOR REMOTE PARTICIPATION PURSUANT TO AB2449 (GOVERNMENT CODE SECTION 54953(F)) OF AGENDA**

- a. Notification due to Just Cause
- b. Request due to Emergency Circumstances

**Discussion** There was no need for this item. Director Clark attended remotely under the Brown Act provision for remote attendance.

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**2. APPROVAL OF AGENDA**

**Discussion** None.

**Motion** Director Roper made a motion to approve the agenda as amended.

**Second** Director Cardenas

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

### 3. PUBLIC PARTICIPATION

Christopher Porter, Field Representative for Supervisor Cooks office, reported that the County Board of Supervisors approved a contract with ConFire/Priority Ambulance. The County previously contracted with AMR. Mr. Porter also reported that he had no update on the overpass, however, Staff is continuing to look at grants. They are working on a grant application that is due in Spring.

Gail Guinn, resident – spoke about the importance of disaster planning and CERT training. She talked about the CERT training program, which is a 20-hour course. She also discussed having a program for teens at the High School.

### 4. CONSENT ITEMS

- a. Approval of Minutes: November 16, 2023
- b. Bills Paid Report
- c. October Financial Report

**Discussion** None

**Motion** Director Cardenas made the motion to approve the consent items as presented.

**Second** President Spiller

#### Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

### 5. REPORTS

#### a. Directors' Reports

President Spiller discussed his attendance at the soccer closing day and flag football opening day. He also attended the LAFCO hearing on the District's annexation.

Director Cardenas reported that he attended the ACWA conference. He attended sessions that discussed potential changes with the Prop 218 process, atmospheric rivers/Hurricane Hillary, and he attended roundtable discussions and panels. Director Cardenas added that he will include a written summary at the next meeting.

#### b. General Manager's Report

General Manager Cox gave the administration report. She reported that in 2017 the State began increasing minimum wage from \$10 to \$15 in 2022. Statute allows the Director of Finance to determine additional increases on August 1st each year. Increase by 3.5% or the average of US BLS CPI – rounded to the nearest 10 cents. On 1/1/2023, minimum wage went from \$15/hr to \$15.50/hr. Beginning on 1/1/24 minimum wage will be \$16/hr. Program Coordinator Vermette gave the solid waste report. In September, Burrtec picked up 60.52 ton of recycling and 3351.85 tons of trash. In FY 24 the District has recycled 8,198 pounds of recycling for a reimbursement of \$3,567. In November, the Thrift Store recycled 1.05 tons of electronics. In November, the Thrift Store recycled 8.37 tons of

green waste at a cost of \$1,572. The District recycled 107 mattresses in August for a reimbursement of \$240.75. There were 26 bulky item pick-ups in November. The food waste drop off tonnage for November was 4,100 pounds.

UIA is hosting a workshop on December 8<sup>th</sup> at the Senior Center.

Recreation report - flag football has two games remaining. There are 100 people signed up for basketball, the deadline was extended to December 8<sup>th</sup>. The basketball draft will be on Monday December 11<sup>th</sup>. There are only two more Farmers Market's this month then we will be closed until March 27<sup>th</sup>, there will be pictures with the Grinch at the Farmers Market December 13<sup>th</sup> and 20<sup>th</sup> and pictures with Santa will be on December 20<sup>th</sup>.

Operations Manager Carlson gave the water report. Staff completed the monthly Coliform report and monthly inspections for November. Staff has been continuing the meter replacement program. Staff repaired a vent screen on south tank, replaced a broken A-stop, and installed new injectors at wells 1 & 4.

General Manager Cox reported the District has a total cash balance of \$7,341,328. The water fund has a balance of \$2,955,679; the wastewater fund has a balance of \$3,394,165; the park fund has a balance of \$496,779 and the solid waste fund has a balance of \$84,390. The District's funds are in: DCB (\$243,721.72); CBB Checking (\$1,312,732.46); LAIF (\$1,063,253.97); CBB Trust (\$2,097,641.87); and CA CLASS (\$2,623,931.26).

## REGULAR BUSINESS

### 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports

**Discussion** None.

**Motion** Director Roper made the motion to approve the Directors' Expense reports as presented.

**Second** Director Cardenas

#### Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

### 7. Discussion and Possible Action Regarding Annual Election of Officers

**Discussion** This matter is at the discretion of the Board. The Board positions include President, Vice-President, and Secretary.

**Motion** Director Roper made the motion to approve the following slate – Henry Spiller – President, Ron Clark – Vice President, and Sandy Haas – Secretary.

**Second** Director Cardenas

#### Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain



Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

**8. Discussion and Possible Action Regarding Establishment of a CERT Program in Partnership with San Bernardino County Office of Emergency Services (OES)**

**Discussion** The Board viewed a video overview of the CERT program. The CERT program allows a community to exercise self-help. The District would support the County by providing a facility for meetings and providing public outreach. If supported by the Board, Staff will continue to work with County on next steps. The Board had questions regarding funding for this program for supplies and storage.

**Motion** President Spiller made the motion to direct Staff to continue to work with County OES to develop a CERT program in Helendale.

**Second** Vice President Clark

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

**9. Discussion Only Regarding Annual Report of Disconnections as Required by Senate Bill SB998.**

**Discussion** SB998 was signed into law by Governor Brown on 9/22/18. The provisions only apply to residential water connections. The law requires a written policy on "Discontinuation of residential service for non-payment" (116906). The policy must also be translated into five languages, be posted on the website, have the policy available in the office for customers, and the policy/excerpt must be included with the disconnection door tag. The law extends the timeframe for payments to 60 days, an increase from a max of 45 days prior to SB 998. The customer could have three outstanding bills prior to disconnection. The bills serve as a "Notice of Impending Termination." The District must provide payment options in the following specific cases (116906): when there is a medical requirement for water, low income, and if the customer is willing to enter a payment arrangement. The Bill also requires tenant considerations. The owner must make a good-faith effort to inform the tenant of a pending disconnection in writing 10 days prior, the tenant can become a customer with or without the owner's consent, however, they must be willing to comply with the District's rules and processes including the deposit policy. The property owner will be responsible for paying all prior costs. The Board included provisions to help

all customers. Section III C of the policy: deferred payment for 2 weeks one time each year; reduced fees - one time disconnection fee waiver and one-time late fee waiver.

General Manger Cox presented the following chart showing disconnections:

	2022		2023		
	Late	Disconnections	Late	Disconnections	
Jan	349	35	412	38	
Feb	404	40	415	19	
Mar	394	30	408	18	
Apr	330	23	337	23	
May	363	21	419	26	
Jun	416	18	389	35	
Jul	382	29	392	18	
Aug	427	20	476	27	
Sep	363	25	413	27	
Oct	380	27	433	3	
Nov	417	22	525	25	
Dec	456	28			
			1	4	Lower
			10	6	Higher

Since January 2021 (post-Covid), the District has had one payment plan that met the SB 998 criteria. The District has not had a request from a tenant to put the water bill in their name.

**Motion** None

**OTHER BUSINESS**

**10.** Requested items for next or future agendas (Directors and Staff only)  
None

**CLOSED SESSION**

*President Spiller called for a brief recess at 7:25 pm. The Board went into closed session at 7:39 pm.*

**11.** Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
Property: 15302 Smithson Road  
District Negotiator: Kimberly Cox  
Negotiating Parties: Vertical Bridge  
Under Negotiation: Price and Terms of Payment

**12.** Conference with Legal Counsel – Anticipated Litigation  
Initiation of litigation pursuant to Government Code Section 54956.9 (d)(4)  
One Potential Case

**13.** Threat to Public Services or Facilities  
Government Code Section 54957 (a)



Consultant with General Manager / General Counsel

*President Spiller adjourned the closed session at 8:39 pm*

#### **14. REPORT OF CLOSED SESSION ITEMS**

Legal Counsel Kennedy reported that the Board met in closed session and discussed the agenda items. There was no reportable action resulting from any of the closed session items.

#### **15. ADJOURNMENT**

President Spiller adjourned the meeting at 8:40 pm.

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Henry Spiller, President

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Sandy Haas, Secretary

*The Board actions represent decisions of the Helendale Community Services District Board of Directors. A digital voice recording and copy of the PowerPoint presentation are available upon request at the Helendale CSD office.*



# Helendale Community Services District

Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop  
SUBJECT: Agenda item #4b  
Bills Paid Report

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# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #4b  
Consent Items: Bills Paid and Presented for Approval

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## STAFF RECOMMENDATION

Updated Report Only. Receive and File

## STAFF REPORT:

Staff issued 91 checks and 38 EFT's totaling \$363,719.27

Total Cash Available:	<u>01/11/2024</u>	<u>12/01/2023</u>
Cash	\$ 7,398,714.20	\$ 7,341,328.31
Checks/EFT's Issued	\$ 363,719.27	\$ 289,648.81

## INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 3.929% for LAIF and 5.54% for CA Class for December 2023. Income earned December 2023 on CA Class account is \$3,980.43.



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 12/02/2023 - 01/11/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
12/08/2023	<a href="#">26930</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
12/08/2023	<a href="#">26931</a>	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
12/06/2023	<a href="#">26932</a>	Alma Laura Esquivel	-50.00	Check	Accounts Payable
12/06/2023	<a href="#">26933</a>	Burrtec Waste Industries Inc	-182.02	Check	Accounts Payable
12/06/2023	<a href="#">26934</a>	Cheryl Vermette	-600.00	Check	Accounts Payable
12/06/2023	<a href="#">26935</a>	County of San Bernardino	-180.00	Check	Accounts Payable
12/06/2023	<a href="#">26936</a>	G.A. Osborne Pipe & Supply Inc.	-50.47	Check	Accounts Payable
12/06/2023	<a href="#">26937</a>	Jonathan A. Escobar	-295.00	Check	Accounts Payable
12/06/2023	<a href="#">26938</a>	Kimberly Cox	-750.00	Check	Accounts Payable
12/06/2023	<a href="#">26939</a>	Online Information Services, Inc	-15.60	Check	Accounts Payable
12/06/2023	<a href="#">26940</a>	Rebecca Gonzalez	-150.00	Check	Accounts Payable
12/06/2023	<a href="#">26941</a>	Silver Lakes Hardware	-57.32	Check	Accounts Payable
12/06/2023	<a href="#">26942</a>	Underground Service Alert of Southern Cakifornia	-81.75	Check	Accounts Payable
12/06/2023	<a href="#">26943</a>	CURTIS CALLAHAN	-289.31	Check	Utility Billing
12/06/2023	<a href="#">26944</a>	ROSA MARIA ANZURES	-291.70	Check	Utility Billing
12/13/2023	<a href="#">26945</a>	Burrtec Waste Group, Inc	-11,464.42	Check	Accounts Payable
12/13/2023	<a href="#">26946</a>	Burrtec Waste Group, Inc	-57,084.81	Check	Accounts Payable
12/13/2023	<a href="#">26947</a>	Business Card	-8,992.93	Check	Accounts Payable
12/13/2023	<a href="#">26948</a>	Choice Builder	-1,082.90	Check	Accounts Payable
12/13/2023	<a href="#">26949</a>	Helendale Community Services District	-800.00	Check	Accounts Payable
12/13/2023	<a href="#">26950</a>	Lakeside Heating and Air Conditioning	-4,280.00	Check	Accounts Payable
12/14/2023	<a href="#">26951</a>	ERIC DAVIS	-306.03	Check	Utility Billing
12/14/2023	<a href="#">26952</a>	ALYSIA LOWE	-184.20	Check	Utility Billing
12/14/2023	<a href="#">26952</a>	Reverse Refund Check ALYSIA LOWE	184.20	Check Reversal	Utility Billing
12/14/2023	<a href="#">26953</a>	ALYSIA LOWE	-184.41	Check	Utility Billing
12/14/2023	<a href="#">26954</a>	Beck Oil Inc	-4,327.49	Check	Accounts Payable
12/14/2023	<a href="#">26955</a>	Beck Oil Inc	-785.25	Check	Accounts Payable
12/14/2023	<a href="#">26956</a>	Cal Fire	-681.24	Check	Accounts Payable
12/14/2023	<a href="#">26957</a>	Cardmember Services	-1,528.95	Check	Accounts Payable
12/14/2023	<a href="#">26958</a>	Evans Hydro, Inc.	-4,500.00	Check	Accounts Payable
12/14/2023	<a href="#">26959</a>	Frontier Communications	-54.01	Check	Accounts Payable
12/14/2023	<a href="#">26960</a>	Frontier Communications	-161.22	Check	Accounts Payable
12/14/2023	<a href="#">26961</a>	Frontier Communications	-88.36	Check	Accounts Payable
12/14/2023	<a href="#">26962</a>	Infosend, Inc	-1,993.62	Check	Accounts Payable
12/14/2023	<a href="#">26963</a>	Labor Law Poster Service	-89.50	Check	Accounts Payable
12/14/2023	<a href="#">26964</a>	Parkhouse Tire, Inc.	-1,293.91	Check	Accounts Payable
12/14/2023	<a href="#">26965</a>	Plumbers Depot Inc.	-1,468.85	Check	Accounts Payable
12/14/2023	<a href="#">26966</a>	Print Mart	-53.82	Check	Accounts Payable
12/14/2023	<a href="#">26967</a>	Ryan Herco Products Corp	-356.56	Check	Accounts Payable
12/14/2023	<a href="#">26968</a>	Sierra Analytical Labs, Inc	-975.00	Check	Accounts Payable
12/14/2023	<a href="#">26969</a>	State Board of Equalization	-3,500.00	Check	Accounts Payable
12/14/2023	<a href="#">26970</a>	SWRCB FEES	-30,531.00	Check	Accounts Payable
12/14/2023	<a href="#">26971</a>	Eide Bailly LLP	-3,337.12	Check	Accounts Payable
12/14/2023	<a href="#">26972</a>	Rollings & McDonald Consulting	-687.50	Check	Accounts Payable
12/18/2023	<a href="#">26973</a>	Sonic Systems, Inc	-1,831.23	Check	Accounts Payable
12/20/2023	<a href="#">26974</a>	Accounting Services Department	-1,000.00	Check	Accounts Payable



## Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
12/20/2023	<a href="#">26975</a>	ACI Payments, Inc	-56.30	Check	Accounts Payable
12/20/2023	<a href="#">26976</a>	Burrtec Waste Group, Inc	-14,418.56	Check	Accounts Payable
12/20/2023	<a href="#">26977</a>	Burrtec Waste Industries Inc	-1,572.09	Check	Accounts Payable
12/20/2023	<a href="#">26978</a>	Core & Main	-1,570.21	Check	Accounts Payable
12/20/2023	<a href="#">26979</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-610.88	Check	Accounts Payable
12/20/2023	<a href="#">26980</a>	Frontier Communications	-65.26	Check	Accounts Payable
12/20/2023	<a href="#">26981</a>	G.A. Osborne Pipe & Supply Inc. Reversal	56.57	Check Reversal	Accounts Payable
12/20/2023	<a href="#">26981</a>	G.A. Osborne Pipe & Supply Inc.	-56.57	Check	Accounts Payable
12/20/2023	<a href="#">26982</a>	Home Depot Credit Services	-2,481.71	Check	Accounts Payable
12/20/2023	<a href="#">26983</a>	Karen Donovan	-200.00	Check	Accounts Payable
12/20/2023	<a href="#">26984</a>	Lakeside Heating and Air Conditioning	-9,156.00	Check	Accounts Payable
12/20/2023	<a href="#">26985</a>	Lowe's Inc.	-2,327.55	Check	Accounts Payable
12/20/2023	<a href="#">26986</a>	Patton's Sales Corp	-61.48	Check	Accounts Payable
12/20/2023	<a href="#">26987</a>	Verizon Wireless	-781.90	Check	Accounts Payable
12/20/2023	<a href="#">26988</a>	Verizon Wireless	-106.32	Check	Accounts Payable
12/22/2023	<a href="#">26989</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
12/22/2023	<a href="#">26990</a>	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
12/22/2023	<a href="#">26991</a>	A Step Above Carpet & Tile Cleaning	-700.00	Check	Accounts Payable
01/04/2024	<a href="#">26992</a>	Sonic Systems, Inc	-4,754.03	Check	Accounts Payable
01/04/2024	<a href="#">26993</a>	Sonic Systems, Inc	-1,782.70	Check	Accounts Payable
01/05/2024	<a href="#">26994</a>	ACI Payments, Inc	-57.10	Check	Accounts Payable
01/05/2024	<a href="#">26995</a>	Allied Public Risk LLC	-23,521.00	Check	Accounts Payable
01/05/2024	<a href="#">26996</a>	AVCOM Services Inc.	-1,207.50	Check	Accounts Payable
01/05/2024	<a href="#">26997</a>	Burrtec Waste Industries Inc	-182.02	Check	Accounts Payable
01/05/2024	<a href="#">26998</a>	Business Card	-6,668.17	Check	Accounts Payable
01/05/2024	<a href="#">26999</a>	County of San Bernardino	-60.00	Check	Accounts Payable
01/05/2024	<a href="#">27000</a>	Frontier Communications	-92.53	Check	Accounts Payable
01/05/2024	<a href="#">27001</a>	Frontier Communications	-161.64	Check	Accounts Payable
01/05/2024	<a href="#">27002</a>	Geo-Monitor, Inc.	-315.00	Check	Accounts Payable
01/05/2024	<a href="#">27003</a>	Hartford Life	-324.35	Check	Accounts Payable
01/05/2024	<a href="#">27004</a>	James Harvey	-520.00	Check	Accounts Payable
01/05/2024	<a href="#">27005</a>	Online Information Services, Inc	-12.48	Check	Accounts Payable
01/05/2024	<a href="#">27006</a>	O'Reilly Auto Parts	-184.89	Check	Accounts Payable
01/05/2024	<a href="#">27007</a>	Parkhouse Tire, Inc.	-319.09	Check	Accounts Payable
01/05/2024	<a href="#">27008</a>	Quinn Company	-8,404.19	Check	Accounts Payable
01/05/2024	<a href="#">27009</a>	Rebecca Gonzalez	-330.00	Check	Accounts Payable
01/05/2024	<a href="#">27010</a>	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
01/05/2024	<a href="#">27011</a>	Silver Lakes Market	-95.20	Check	Accounts Payable
01/05/2024	<a href="#">27012</a>	Stericycle, Inc	-97.91	Check	Accounts Payable
01/05/2024	<a href="#">27013</a>	Ultimate Internet Access, Inc	-808.15	Check	Accounts Payable
01/05/2024	<a href="#">27014</a>	Underground Service Alert of Southern Cakifornia	-46.75	Check	Accounts Payable
01/04/2024	<a href="#">27015</a>	STEWART TITLE OF CALIFORNIA	-356.87	Check	Utility Billing
01/05/2024	<a href="#">27016</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
01/05/2024	<a href="#">27017</a>	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
01/05/2024	<a href="#">27018</a>	Ron Clark	-554.10	Check	Accounts Payable
01/09/2024	<a href="#">27019</a>	CHRISTOPHER M. WHITE	-163.34	Check	Utility Billing
01/09/2024	<a href="#">27020</a>	ALEX CREASON	-619.16	Check	Utility Billing
12/08/2023	<a href="#">EFT0004845</a>	CalPERS 457 Pmt PPE 12/03/23	-4,129.64	EFT	General Ledger
12/08/2023	<a href="#">EFT0004846</a>	To record CalPERS Health Premium	-18,323.88	EFT	General Ledger
12/05/2023	<a href="#">EFT0004847</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-22,976.67	EFT	General Ledger
12/11/2023	<a href="#">EFT0004848</a>	ACH Water Shop SCE Acct 700453074415	-95.06	EFT	General Ledger
12/11/2023	<a href="#">EFT0004849</a>	SCE ACH 4-Plex Acct 700392338368	-356.84	EFT	General Ledger

**Bank Transaction Report**

Issued Date	Number	Description	Amount	Type	Module
12/11/2023	<a href="#">EFT0004850</a>	SW Gas ACH WWTP Acct # 910000010195	-67.49	EFT	General Ledger
12/11/2023	<a href="#">EFT0004852</a>	SW Gas Community Center 910000010177	-378.17	EFT	General Ledger
12/11/2023	<a href="#">EFT0004853</a>	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
12/11/2023	<a href="#">EFT0004854</a>	SW Gas ACH 4-Plex Acct # 910000817466	-152.77	EFT	General Ledger
12/21/2023	<a href="#">EFT0004861</a>	SCE Street Lighting Acct # 700013030275	-1,705.91	EFT	General Ledger
12/20/2023	<a href="#">EFT0004862</a>	SCE ACH Park Wellheads Acct 700448234519	-468.76	EFT	General Ledger
12/28/2023	<a href="#">EFT0004863</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-413.35	EFT	General Ledger
12/26/2023	<a href="#">EFT0004864</a>	SCE ACH Sod Farm Acct 700255337588	-1,180.21	EFT	General Ledger
01/02/2024	<a href="#">EFT0004865</a>	SCE Community Center ACH Acct.# 700218740906	-1,862.83	EFT	General Ledger
12/14/2023	<a href="#">EFT0004866</a>	To record Sales Tax Pmt # 2 4th Quarter	-1,722.93	EFT	General Ledger
12/18/2023	<a href="#">EFT0004867</a>	CalPERS Classic Pmt PPE 11/19/23	-9,456.18	EFT	General Ledger
12/18/2023	<a href="#">EFT0004868</a>	CalPERS PEPR A Pmt PPE 11/19/23	-2,239.79	EFT	General Ledger
01/02/2024	<a href="#">EFT0004869</a>	CalPERS Classic Pmt PPE 12/3/23	-9,456.18	EFT	General Ledger
01/02/2024	<a href="#">EFT0004870</a>	CalPERS PEPR A Pmt PPE 12/3/23	-2,239.79	EFT	General Ledger
01/08/2024	<a href="#">EFT0004871</a>	To record CalPERS Health Premium	-20,041.35	EFT	General Ledger
12/22/2023	<a href="#">EFT0004872</a>	CalPERS 457 Pmt PPE12/17/23	-4,129.64	EFT	General Ledger
01/09/2024	<a href="#">EFT0004876</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-14,365.88	EFT	General Ledger
01/10/2024	<a href="#">EFT0004877</a>	ACH Water Shop SCE Acct 700453074415	-90.39	EFT	General Ledger
01/10/2024	<a href="#">EFT0004878</a>	SCE ACH 4-Plex Acct 700392338368	-316.51	EFT	General Ledger
01/09/2024	<a href="#">EFT0004879</a>	SW Gas Community Center 910000010177	-1,511.25	EFT	General Ledger
01/09/2024	<a href="#">EFT0004880</a>	SW Gas ACH WWTP Acct # 910000010195	-205.03	EFT	General Ledger
01/09/2024	<a href="#">EFT0004881</a>	SW Gas ACH 4-Plex Acct # 910000817466	-237.82	EFT	General Ledger
01/02/2024	<a href="#">EFT0004883</a>	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
01/05/2024	<a href="#">EFT0004884</a>	CalPERS 457 Pmt PPE 12/31/23	-4,162.06	EFT	General Ledger
01/05/2024	<a href="#">EFT0004886</a>	CalPERS 457 Pmt PPE 3/16/23	-280.81	EFT	General Ledger
01/05/2024	<a href="#">EFT0004891</a>	To record Paymentech Fees Acct Ending 6621	-2,302.19	EFT	General Ledger
01/05/2024	<a href="#">EFT0004893</a>	To record Paymentech CC Fees Acct Ending 9479	-490.42	EFT	General Ledger
01/03/2024	<a href="#">EFT0004894</a>	To record EVO Thrift Store CC Fees 23099	-625.25	EFT	General Ledger
12/11/2023	<a href="#">EFT0004895</a>	To record Tasc Flex Claim Pmt PPE 12/03/23	-770.81	EFT	General Ledger
12/25/2023	<a href="#">EFT0004896</a>	To record Tasc Flex Claim Pmt PPE 12/17/23	-771.37	EFT	General Ledger
01/05/2024	<a href="#">EFT0004897</a>	To record Tasc Flex Claim Pmt PPE 12/31/23	910.38	EFT Reversal	General Ledger
01/05/2024	<a href="#">EFT0004897</a>	To record Tasc Flex Claim Pmt PPE 12/31/23	-910.38	EFT	General Ledger
01/05/2024	<a href="#">EFT0004898</a>	To record Tasc Flex Claim Pmt PPE 1/14/24	-910.38	EFT	General Ledger
01/10/2024	<a href="#">EFT0004899</a>	To record Sales Tax Pmt 4th Quarter Return	-1,757.65	EFT	General Ledger
<b>Bank Account 251229590 Total: (132)</b>					<b>-363,719.27</b>
<b>Report Total: (132)</b>					<b>-363,719.27</b>



# Summary

**Bank Account**

[251229590 CBB Checking](#)

Count	Amount
132	-363,719.27
<b>Report Total:</b>	<b>-363,719.27</b>

**Cash Account**

[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
132	-363,719.27
<b>Report Total:</b>	<b>-363,719.27</b>

Transaction Type	Count	Amount
Check	91	-233,742.78
Check Reversal	2	240.77
EFT	38	-131,127.64
EFT Reversal	1	910.38
<b>Report Total:</b>	<b>132</b>	<b>-363,719.27</b>

Master Card November 17- December 16, 2023

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Total
01-524500	HDMWA Class & Dinner / AWWA Membership	270.00	285.00						555.00
01-541000	Lunch w/Contractor	34.30							34.30
01-545000	Fuse Tester / Vactor Fuel Pump	53.86	303.91						357.77
01-545001	Fuel Unit # 201	30.09	20.05						50.14
01-553600	Uniforms	174.48							174.48
02-553000	WW Operating Supplies	43.49							43.49
02-245000	DAMS Award Banquet	142.42							142.42
03-556800	Thrift Store Employee Incentive Gift Cards	773.34	50.00						823.34
05-545000	Belt for Mower	200.82							200.82
05-550001	Flag Football Equipment	388.96	75.66	43.33					507.95
05-550003	Soccer Pictures	354.50	663.74						1,018.24
05-553000	Tetherball Accessories	53.85							53.85
05-556300	Jacket (SG) / Pants & Shirts (MR & SG)	56.99	188.59						245.58
10-522505	Director's Brkfst Lunch Mtgs. (KC, HS & AR, CC)	127.74	59.02						186.76
10-556500	Annual Amazon Prime Membership	192.87							192.87
10-553000	KC Otter Box, Calendars, Sanitizer, Swiffer Mop	70.63	73.87	37.58	28.25				210.33
10-556800	Employee Christmas Party & Gift Cards	300.00	300.00	13.83	122.27	50.00	100.00		886.10
10-556800	Employee Christmas Party Gift Cards	50.00	100.00	100.00	50.00	50.00	50.00		400.00
10-556800	Employee Christmas Party Gift Cards	50.00	50.00	50.00	100.00	100.00	50.00		400.00
10-556800	Employee Christmas Party & Gift Cards	22.69	12.04	150.00					184.73
<b>Total Due</b>									<b>6,668.17</b>
<b>Due 1/11/24</b>		<b>Staff Key:</b>	<b>KC</b>	<b>AA</b>	<b>CC</b>	<b>CV</b>			





# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Eide Bailly, Financials Consultants  
SUBJECT: Agenda #4c:  
November 2023 Financials

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**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of November 30, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 135,143	\$ 676,497	\$ 1,591,123	43%	\$ 669,889
3 Water Sales	80,838	454,424	912,051	50%	471,975
4 Standby Charges	17,881	19,915	30,228	66%	9,957
5 Other Operating Revenue	6,392	73,707	83,823	88%	52,594
<b>6 Total Operating Revenues</b>	<b>240,255</b>	<b>1,224,544</b>	<b>2,617,225</b>	<b>47%</b>	<b>1,204,415</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	-	0%	(10,000)
9 Miscellaneous Income (Expense)	-	1,645	-	0%	(16)
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>1,645</b>	<b>-</b>	<b>0%</b>	<b>(10,016)</b>
<b>11 Total Revenues</b>	<b>240,255</b>	<b>1,226,189</b>	<b>2,617,225</b>	<b>47%</b>	<b>1,194,398</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	28,742	156,102	421,896	37%	160,705
15 Benefits	9,641	52,799	138,780	38%	58,710
<b>16 Total Salaries &amp; Benefits</b>	<b>38,383</b>	<b>208,901</b>	<b>560,676</b>	<b>37%</b>	<b>219,415</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	633	20,762	56,607	37%	32,112
19 Power	241	107,833	209,725	51%	65,059
20 Operations & Maintenance	6,720	36,222	153,000	24%	84,618
21 Rent/Lease Expense	800	4,000	11,490	35%	5,890
22 Permits & Fees	-	5,023	40,100	13%	6,708
<b>23 Total T&amp;D</b>	<b>8,395</b>	<b>173,840</b>	<b>470,922</b>	<b>37%</b>	<b>194,386</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	332	1,614	3,928	41%	1,543
26 Office & Other Expenses	51	153	5,750	3%	938
27 Admin Allocation	52,307	261,536	627,686	42%	269,177
<b>28 Total G&amp;A</b>	<b>52,690</b>	<b>263,303</b>	<b>637,364</b>	<b>41%</b>	<b>271,658</b>
29 Debt Service	23,707	173,155	346,313	50%	149,447
<b>30 Total Expenses</b>	<b>123,175</b>	<b>819,199</b>	<b>2,015,275</b>	<b>41%</b>	<b>834,906</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>117,079</b>	<b>406,990</b>	<b>601,950</b>	<b>68%</b>	<b>359,492</b>
32 Sale or Lease of Water Rights	-	19,938	-	N/A	10,199
33 Capital Expenses	(15,729)	(177,194)	(1,792,000)	10%	(290,075)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 101,351</b>	<b>\$ 249,734</b>	<b>\$ (1,190,050)</b>		<b>\$ 79,616</b>

\*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

**Helendale CSD**  
*Financial Statement Analysis*  
**Preliminary – No Year End Audit Adjustments**  
For the Month Ended November 30, 2023 – 42% of Fiscal Year

***Fund 01-Water Revenues and Expenses***

**Line 2 Meter Charges:** Includes fixed monthly charge for water service. Year-to-date (YTD) meter charges is trending in line with budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over budget since the District sells more water in the summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending over budget at 66%.

**Line 5 Other Operating Revenue:** Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is trending over budget at 88% due to the high volume of connection, meter installation, water supply and delinquent fees.

**Line 8 Grant Revenue:** There is no grant activity planned for FY 24.

**Line 9 Miscellaneous Income (Expense):** Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD activity includes \$1.6K in miscellaneous income for old credit balance write offs.

**Line 14 Salaries:** Includes salaries for water employees. YTD is trending below budget due to less overtime pay than anticipated.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending under budget at 38%.

**Line 18 Contractual Services:** Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD can trend under or over budget due to the timing of services needed. YTD is at 37% of budget.

**Line 19 Power:** Includes electricity usage for transmission & distribution. YTD is trending over budget due at 51% due to increased electric use during summer months.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 23%.

**Line 21 Rent/Lease Expense:** Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending under budget at 35% due to the timing of rent collection for BLM tank sites normally paid in the second quarter of the FY.

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending at 13% of budget.

**Line 25 Utilities (G&A):** Includes gas and telephone expenses. YTD is trending in line with budget.



**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 3%.

**Line 27 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

**Line 29 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur on a quarterly basis in July, October, January, and April.

**Line 33 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$14.5K – New Well Pipeline
- \$16.6K – Electrical Well 13
- \$113K – AMI Meters
- \$33K – Water Rights



**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of November 30, 2023**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 152,306	\$ 761,415	\$ 1,825,577	42%	\$ 669,810
3 Standby Charges	16,653	18,687	25,907	72%	9,159
4 Other Fees & Charges	2,711	29,275	28,760	102%	19,206
5 Interfund Transfer In/(Out)	3,508	17,542	42,100	42%	17,542
6 Other Income/(Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>175,178</b>	<b>826,918</b>	<b>1,922,344</b>	<b>43%</b>	<b>715,717</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	23,429	121,471	385,417	32%	122,450
11 Benefits	7,373	41,488	128,651	32%	49,027
<b>12 Total Salaries &amp; Benefits</b>	<b>30,802</b>	<b>162,959</b>	<b>514,068</b>	<b>32%</b>	<b>171,477</b>
<b>13 Sewer Operations</b>					
14 Contractual Services	8,320	21,780	113,720	19%	21,905
15 Power	1,579	59,332	102,000	58%	36,240
16 Operations & Maintenance	10,549	51,785	59,800	87%	23,134
17 Permits & Fees	26,785	31,110	40,000	78%	3,072
<b>18 Total Sewer Operations</b>	<b>47,233</b>	<b>164,007</b>	<b>315,520</b>	<b>52%</b>	<b>84,351</b>
<b>19 General &amp; Administrative</b>					
20 Utilities	565	1,943	5,505	35%	1,694
21 Office & Other Expenses	4,969	8,305	17,760	47%	3,885
22 Admin Allocation	51,261	256,305	615,132	42%	263,794
<b>23 Total G&amp;A</b>	<b>56,795</b>	<b>266,553</b>	<b>638,397</b>	<b>42%</b>	<b>269,373</b>
24 Debt Service	51,061	51,061	102,123	50%	-
<b>25 Total Expenses</b>	<b>185,892</b>	<b>644,580</b>	<b>1,570,108</b>	<b>41%</b>	<b>525,201</b>
<b>26 Net Income (Loss) Before Capital</b>	<b>(10,713)</b>	<b>182,338</b>	<b>352,236</b>	<b>52%</b>	<b>190,516</b>
27 Capital Expenses	-	-	(845,000)	0%	(22,939)
<b>28 Net Income (Loss) After Capital</b>	<b>\$ (10,713)</b>	<b>\$ 182,338</b>	<b>\$ (492,764)</b>		<b>\$ 167,577</b>

\*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

## ***Fund 02-Sewer Revenues and Expenses***

**Line 2 Sewer Charges:** Includes the monthly charge for sewer services. YTD is trending in line with budget.

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending over budget at 72%.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over budget due to higher permits and inspection, connection, and delinquent fees than anticipated.

**Line 5 Interfund Transfer In/(Out):** This line includes the monthly repayment of the interfund loan from Sewer to Parks.

**Line 6 Other Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

**Line 10 Salaries:** Includes salaries for all sewer employees. YTD is trending under budget at 32% due to staffing vacancies.

**Line 11 Benefits:** Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 32%.

**Line 14 Contractual Services:** Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 19% due to timing of services.

**Line 15 Power:** Includes electricity used for Sewer. YTD is trending over budget at 58% due to increased electric use during summer months.

**Line 16 Operations & Maintenance:** Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is trending over budget at 78% due to \$20K in generator repairs and \$4.6K flow meter maintenance.

**Line 17 Permits and Fees:** Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 11%.

**Line 20 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is trending under budget at 35%.

**Line 21 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending over budget at 47%.

**Line 22 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

**Line 24 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of November 30, 2023**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 23,954	\$ 115,548	\$ 325,000	36%	\$ 135,840
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>23,954</b>	<b>115,548</b>	<b>325,000</b>	<b>36%</b>	<b>135,840</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	14,116	74,333	209,654	35%	65,835
10 Benefits	1,722	10,203	35,312	29%	8,360
<b>11 Total Salaries &amp; Benefits</b>	<b>15,839</b>	<b>84,536</b>	<b>244,966</b>	<b>35%</b>	<b>74,195</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	-	606	2,500	24%	-
14 Operations & Maintenance	324	3,577	14,250	25%	9,282
<b>15 Total Recycling Center Operations</b>	<b>324</b>	<b>4,183</b>	<b>16,750</b>	<b>25%</b>	<b>9,282</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	794	6,875	10,400	66%	3,768
18 Office & Other Expenses	566	2,935	6,100	48%	2,208
<b>19 Total G&amp;A</b>	<b>1,360</b>	<b>9,810</b>	<b>16,500</b>	<b>59%</b>	<b>5,976</b>
<b>20 Total Expenses</b>	<b>17,522</b>	<b>98,529</b>	<b>278,216</b>	<b>35%</b>	<b>89,453</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>6,432</b>	<b>17,019</b>	<b>46,784</b>		<b>46,387</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 6,432</b>	<b>\$ 17,019</b>	<b>\$ 46,784</b>	<b>36%</b>	<b>\$ 46,387</b>

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**Fund 03-Recycling Center Revenues and Expenses**

**Line 2 Retail Sales:** Includes sales revenues from the Thrift Store. YTD is trending under budget at 36%.

**Line 3 Donations:** Donations are not budgeted for due to the unexpected nature of these revenues.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05). This transfer is done at year-end for the audit.

**Line 5 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. There was no activity YTD.

**Line 9 Salaries:** Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 35% due to less part-time salaries than anticipated.

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 29% due to lower staffing levels and the timing of the worker's compensation bills.

**Line 13 Contractual Services:** Includes software support and other contract services. Services are on an as-needed basis. YTD can trend under or over budget due to the timing of services needed. YTD is at 24% of budget.

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is at 25% of budget.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is trending over budget due to increased electric usage during summer months.

**Line 18 Office & Other Expenses:** Includes advertising, bank charges and other miscellaneous expenses. YTD is trending over budget at 48% due to the timing of purchases.

**Line 21 Net Income:** Net income in the Recycling Center is moved to Parks & Recreation Fund (Fund 5) at year-end during the audit through Board Discretionary Revenue.



**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of November 30, 2023**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	<b>November 2023</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>42% of Budget</b>	<b>PYTD</b>
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 9,309	\$ 51,056	\$ 132,348	39%	\$ 48,750
3 Other Income	30	30	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>9,339</b>	<b>51,086</b>	<b>132,348</b>	<b>39%</b>	<b>48,750</b>
<b>6 Expenses</b>					
7 Contractual Services	760	5,600	10,000	56%	-
8 Utilities	898	8,438	15,815	53%	5,940
9 Operations & Maintenance	5,673	6,699	13,400	50%	4,150
10 Debt Service	26,544	26,544	53,089	50%	-
<b>11 Total Expenses</b>	<b>33,875</b>	<b>47,281</b>	<b>92,304</b>	<b>51%</b>	<b>10,089</b>
<b>12 Net Income (Loss)</b>	<b>\$ (24,536)</b>	<b>\$ 3,805</b>	<b>\$ 40,044</b>	<b>10%</b>	<b>\$ 38,661</b>

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***Fund 04-Property Rental Revenues and Expenses***

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending in line with budget.

**Line 3 Other Income:** Includes penalties and other miscellaneous Income; due to the unexpected nature of these revenues these accounts are not budgeted for.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Property Rental Fund (Fund 04) to Parks & Recreation Fund (Fund 05) at year-end during the audit.

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. YTD is trending over budget at 56% due to the timing of truck and loader equipment rental.

**Line 8 Utilities:** Includes electric & gas expense for the rental properties. YTD is trending over budget at 53% due to increased electric use during summer months.

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties. YTD can trend over/under budget due to need and the timing of services. YTD is at 50% of budget.

**Line 10 Debt Service:** Includes interest and principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

**Line 12 Net Income:** Net income in the Property Rental Fund (Fund 04) is moved to the Parks & Recreation Fund (Fund 05) through Board discretionary revenue at year-end for the audit.



**Helendale CSD**  
**Statement of Revenues and Expenses - Parks & Recreation**  
**As of November 30, 2023**  
**(Unaudited)**

Preliminary Results - Subject to Change

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 8,324	\$ 36,124	\$ 34,600	104%	\$ 32,360
3 Property Taxes	1,706	8,525	21,600	39%	7,931
4 Donations & Sponsorships	2,800	10,614	-	0%	1,470
5 Rental Income	1,902	12,874	24,075	53%	13,327
6 Developer Impact Fees	-	8,600	3,440	250%	5,160
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(17,542)	(42,100)	42%	(17,542)
9 Board Discretionary Revenue	52,102	136,580	445,766	31%	119,524
10 Miscellaneous Income (Expense)	-	1,924	-	N/A	895
<b>11 Total Revenues</b>	<b>63,325</b>	<b>197,699</b>	<b>487,381</b>	<b>41%</b>	<b>163,125</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	7,412	35,045	84,355	42%	35,819
15 Benefits	2,294	10,994	35,105	31%	16,096
<b>16 Total Salaries &amp; Benefits</b>	<b>9,706</b>	<b>46,039</b>	<b>119,460</b>	<b>39%</b>	<b>51,915</b>
17 Program Expense	8,528	34,758	76,565	45%	36,480
18 Contractual Services	454	4,554	22,732	20%	6,210
19 Utilities	5,929	39,419	58,690	67%	31,170
20 Operations & Maintenance	2,084	23,662	24,089	98%	11,527
21 Permits & Fees	-	-	2,333	0%	598
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	555	1,232	1,355	91%	680
<b>24 Total Expenses</b>	<b>27,256</b>	<b>149,665</b>	<b>305,224</b>	<b>49%</b>	<b>138,580</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>36,070</b>	<b>48,035</b>	<b>182,157</b>	<b>26%</b>	<b>24,545</b>
26 Capital Expenses	-	(108,118)	(640,000)	17%	(5,500)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 36,070</b>	<b>\$ (60,083)</b>	<b>\$ (457,843)</b>	<b>13%</b>	<b>\$ 19,045</b>

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## **Fund 05-Parks & Recreation Revenues and Expenses**

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD is trending over budget due to timing of youth soccer, flag football and basketball fees, and more farmer's market revenues received than anticipated.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. YTD is trending in line with budget.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes a \$5.1K Parks & Recreation donation and \$5.5K for concert, event, soccer, and flag football sponsorships.

**Line 5 Rental Income:** Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget at 53% due to the timing of annual field use revenue.

**Line 6 Developer Impact Fees:** Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place.

**Line 7 Grant Revenue:** There is no grant activity planned for FY 24.

**Line 8 Interfund Transfer Out/(In):** This line shows the year end transfer of cash balance from the Recycling Center (Fund 03) and Property Rental (Fund 04) to the Parks & Recreation Fund (Fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

**Line 9 Board Discretionary:** Board Discretionary Revenue in November includes the following:

- Radio Tower Site Rent – \$14,144
- Property Taxes - \$25,411
- Solid Waste Franchise Fees - \$14,252
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,706)

**Line 10 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. YTD includes payment for damage on park premises and room rental deposit reimbursements.

**Line 14 Salaries:** Includes full and part-time Parks and Recreation employees. YTD is trending in line with budget.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 31%.

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending in line with budget.

**Line 18 Contractual Services:** Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 20%.

**Line 19 Utilities:** Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending over budget at 67% due to higher electric use and higher water and sewer costs than anticipated.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 98% due to the timing of the annual youth sports insurance policy renewal, a \$7.6K fire pump repair in August, and a \$3.2K FRP bathroom installation in September.



**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino County fees. YTD can trend over/under budget due to the timing of permits and fee payments. There is no activity YTD.

**Line 22 Grant Expense:** There is no grant activity planned for FY 24.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is at 91% of budget due to the timing of uniform purchases and annual dues renewals.

**Line 26 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$18.3K – Community Center Parking Lot Resurfacing
- \$89.8K – Community Center Roof Replacement



**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of November 30, 2023**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 58,647	\$ 285,557	\$ 777,772	37%	\$ 250,079
3 Assessments & Fees	29,031	33,775	237,220	14%	33,521
4 Other Charges	5,392	15,090	25,518	59%	10,694
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>93,070</b>	<b>334,423</b>	<b>1,040,510</b>	<b>32%</b>	<b>294,293</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	7,463	35,404	85,565	41%	36,023
11 Benefits	2,993	14,913	31,970	47%	17,579
<b>12 Total Salaries &amp; Benefits</b>	<b>10,456</b>	<b>50,317</b>	<b>117,535</b>	<b>43%</b>	<b>53,602</b>
13 Contractual Services	114,177	334,948	734,677	46%	149,426
14 Disposal Fees	12,186	61,531	165,000	37%	60,502
15 Operations & Maintenance	281	799	4,750	17%	2,048
16 Other Operating Expenses	223	1,617	4,340	37%	1,344
17 Admin Allocation	1,046	5,231	12,554	42%	5,384
<b>18 Total Expenses</b>	<b>138,369</b>	<b>454,443</b>	<b>1,038,856</b>	<b>44%</b>	<b>272,305</b>
<b>19 Net Income (Loss)</b>	<b>\$ (45,300)</b>	<b>\$ (120,020)</b>	<b>\$ 1,654</b>		<b>\$ 21,989</b>

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***Fund 06-Solid Waste Disposal Revenues and Expenses***

**Line 2 Charges for Services – Solid Waste:** Includes regular pick up of solid waste. YTD is trending under budget at 37% due to the timing of receipt of franchise fees.

**Line 3 Assessment & Fees:** Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December. YTD is at 14%.

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 59% due to more delinquent fees, green waste hauling and recycling revenue than anticipated.

**Line 5 Board Discretionary Revenue:** This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the FY.

**Line 6 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. There was no activity YTD.

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is trending in line with budget.

**Line 11 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 47% due to retirement expenses not anticipated in the budget.

**Line 13 Contractual Services:** Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is at 46% of budget.

**Line 14 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending under budget at 37%.

**Line 15 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 17%.

**Line 16 Other Operating Expenses:** Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending under budget at 37%.

**Line 17 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.



**Helendale CSD**  
**Statement of Revenues and Expenses - Administration**  
**As of November 30, 2023**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	November 2023	YTD Actual	Budget	42% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 14,144	\$ 68,506	\$ 182,220	38%	\$ 61,613
3 Property Taxes	25,411	27,521	111,400	25%	23,624
4 Solid Waste Billing & Fees	21,110	82,640	187,010	44%	70,699
5 Fees & Charges	3,172	15,405	26,500	58%	11,794
6 Investment income	11,599	90,347	80,000	113%	26,701
7 Other Income	-	-	200	0%	-
8 Board Discretionary Revenue	(53,539)	(144,837)	(393,207)	37%	(127,455)
<b>9 Total Revenues</b>	<b>21,896</b>	<b>139,583</b>	<b>194,123</b>	<b>72%</b>	<b>66,977</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	49,782	274,831	654,410	42%	241,177
13 Benefits	17,588	131,408	277,317	47%	124,041
14 Directors' Fees	2,593	19,292	70,000	28%	32,546
<b>15 Total Salaries &amp; Benefits</b>	<b>69,962</b>	<b>425,531</b>	<b>1,001,727</b>	<b>42%</b>	<b>399,650</b>
16 Contractual Services	20,325	145,220	248,527	58%	119,427
17 Insurance	-	47,286	103,834	46%	45,300
18 Utilities	708	11,745	21,240	55%	8,297
19 Operations & Maintenance	259	1,021	3,900	26%	1,233
20 Permits & Fees	1,226	12,211	14,600	84%	11,832
21 Office & Other Expenses	5,406	34,470	55,668	62%	43,267
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(104,614)	(523,072)	(1,255,372)	42%	(538,355)
<b>24 Total Expenses</b>	<b>(6,727)</b>	<b>154,412</b>	<b>194,123</b>	<b>80%</b>	<b>90,651</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>28,624</b>	<b>(14,829)</b>	<b>-</b>		<b>(23,674)</b>
26 Capital Expenses	-	-	-	0%	-
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 28,624</b>	<b>\$ (14,829)</b>	<b>\$ -</b>		<b>\$ (23,674)</b>

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## **Fund 10-Administrative Revenues and Expenses**

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is trending below budget at 38%.

**Line 3 Property Taxes:** Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April. YTD is under budget at 25%.

**Line 4 Solid Waste Billing & Fees:** Includes franchise fees and billing for solid waste. YTD is trending in line with budget.

**Line 5 Fees & Charges:** Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 58% due to the large volume of credit card processing fees.

**Line 6 Investment Income:** Includes investment income and unrealized gain or loss on investments. YTD is over budget due to the investment in California Cooperative Liquid Assets Security System (CA CLASS) account yielding higher interest returns.

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. There is no activity YTD.

**Line 8 Board Discretionary Income:** Includes the transfer of the following for Parks and Recreation Fund (Fund 05):

- Radio Tower Site Rent – \$14,144
- Property Taxes - \$25,411
- Solid Waste Franchise Fees – \$14,252

**Line 12 Salaries:** Includes full time, part time & overtime for administrative employees. YTD is trending in line with budget.

**Line 13 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over budget at 47% due to the timing of payment of CalPERS Unfunded Accrued Liability.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 28%.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 58% due to the timing of annual software support renewals and quarterly Insite transaction fees, and legal and accounting services for FY 23 audit.

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. YTD is trending over budget at 46% due to the timing of insurance bills paid.

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 55% due to increased consumption during summer months.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 26%.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 84% due to the timing of annual LAFCO fees.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is over budget at 62% due to the timing of annual dues renewals.

**Line 23 Admin Allocation:** This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.



# Helendale Community Services District

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DATE: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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## **STAFF RECOMMENDATION**

None.

## **STAFF REPORT**

This matter is at the discretion of the Board. Included herein for the Board's consideration are expense reports submitted since the last Board meeting.

**FISCAL IMPACT:** NA  
**POSSIBLE MOTION:** At the discretion of the Board.  
**ATTACHMENTS:** Expense Reports



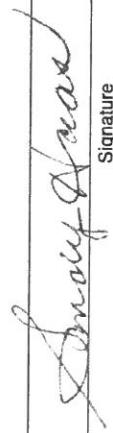
**BOARD COMPENSATION REPORT  
ROLLING 12-MONTHS**

Name	Title	Type	12 2022	1 2023	2 2023	3 2023	4 2023	5 2023	6 2023	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	TOTAL
Spiller	President	Compensated	7	8	9	8	9	10	8	10	10	10	9	9	5	112
		Non-Comp											3	5	1	9
Clark	Vice President	Compensated	4	4	3	5	4	6	4	4	3		5	3	4	49
		Non-Comp														
Haas	Secretary	Compensated	10	9	8	8	7	9	4	7	9		6	6	2	90
		Non-Comp														
Roper	Director	Compensated	4	2	2	2	3	3	2	2	2	2	2			24
		Non-Comp									2	5	3			
Cardone	Director	Compensated	2	2	1	1	3	2	2	1	2	2				18



**HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER**  
 Name: Sandy Haas  
 Pay Period Ending: 12/17/2023

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
12/5/23	Event Meeting with GM		\$	\$	\$	Yes	Please Selt	G
	Description of Public Benefit							
12/13/23	Event Tri Communities Luncheon		\$ 25.73	\$	\$	Yes	Please Selt	C
	Description of Public Benefit							
	Event Met with other CSD's and discussed areas in Silver Lakes where County Roads will be working		\$	\$	\$	Please Select	Please Selt	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Selt	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Selt	
	Description of Public Benefit							
		<b>Total Miles</b>	<b>Total Meals</b>	<b>Total Lodging</b>	<b>Total Other Expense</b>	<b>Total # of Compensable Meetings</b>	<b>Meeting Total</b>	<b>Total</b>
		\$ 0.00	\$ 25.73	\$ 0	\$ 0	2	\$ 300	\$ 325.73

  
 Signature

12/18/23  
Date

Expense Categories	
A: Public Meeting governed by Brown Act	
B: Public Event *	
C: Representation at Public Meeting/Event *	
D: Representation at 501C3 Board *	
E: Conference/seminar/Training Program related to District *	
F: Ad Hoc committee of the Board	
G: Meeting w/GM or Designee regarding District Operations	
H: Meeting w/auditors, attorney or consultant retained by District	
I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD	
J: Meeting w/organization with interests in matters involving functions or	
K: Meeting pre-approved by the Board of Directors	
* Written or verbal report required to be presented at the next Board meeting	
Mileage 65.5 ¢	

Los Domingos  
(760) 256-1381

Ticket No: 45  
Ticket UID: 202312135816-42  
Bar->(1) (1) 12

Employee: Stevie  
Dine In  
Date: 12/13/2023  
Time: 12:12:10 PM

L-11 Grilled Chicken Salad	\$9.95
-- Ranch	\$0.00
L-21 Guacamole Bacon Burger	\$10.95
-- French Fries	\$0.00

Subtotal: \$20.90  
Tax: \$1.83  
Total: \$22.73  
3.00

Suggested Tip  
10% (Tip: \$2.27, Total: \$25.00)  
15% (Tip: \$3.41, Total: \$26.14)  
20% (Tip: \$4.55, Total: \$27.28)

25.73



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# Helendale Community Services District

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Date: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Adoption of an Updated Personnel Manual

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**STAFF RECOMMENDATION:**

Staff seeks approval of this item.

**STAFF REPORT:**

The District's personnel policies and procedures were initially adopted from County in 2007 when the District assumed operation control. In 2011 a new District Personnel Manual was approved by the Board on May 5, 2011. Since that time the original manual has had occasional and minor updates.

- July 19, 2012: Vacation Leave Buy-Back Policy amendment
- November 5, 2015: Paid Sick Leave for Part-Time Employees (AB1522)
- December 3, 2015: Vacation Leave Buy-Back Policy amendment
- August 17, 2017: Increase in On-Call Pay for Technical Staff
- August 17, 2017: Revisions to the Driver's License Policy
- September 21, 2017: Implementation of a Longevity Program
- September 19, 2019: Modification to the Tuition Reimbursement Policy
- October 3, 2019: Various minor modifications including addition of Harassment language, and modification to reflect PEPR

Presented for consideration is a new manual that includes updated requirements based upon changes in law and best practices that have occurred since the original manual was adopted. The changes are reflective of enhanced leave based upon the Family Medical Leave Act (FMLA) and other changes in business practices that have occurred over time, for example, the requirement to provide lactation facilities for nursing mothers, etc. The base document was appropriated from another agency through the Government Agency Recycling Program (GARP). Staff integrated important elements from the District's current manual to provide a useful, updated, and comprehensive manual for the District. This has been a long-overdue project that is finally ready for Board review.

If approved by the Board, a copy of the new manual will be provided to and reviewed with District Staff. The manual will include a section for all Staff-related policies to make the document a comprehensive tool.

There are a few modifications in the draft manual for Board consideration:

- Limitation of allowing a once per year buy back of vacation leave is removed
- Boot allowance increase to from \$250 to \$275
- Clarification of staff working on holidays and the ability to bank time

**FISCAL IMPACT:** None

**POSSIBLE MOTION:** Motion to approve the updated 2024 Personnel Manual

**ATTACHMENTS:** Draft 2024 Personnel Manual



# Helendale Community Services District

DATE: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Discussion Only Regarding the Proposed Budget Calendar for FY25

## STAFF RECOMMENDATION:

Staff seeks input regarding this item.

## STAFF REPORT:

Each year the budget development process looks different based upon operational needs and challenges. Five years ago, Staff drastically changed the look of the budget to speak to the Boards' desire for more transparency and expand upon the general understanding of how the public's money is allocated by the District. The budget has been a valuable and useful document for the Staff as well as the Board.

The budget is developed over several months with regular discussions with the Board. Below is the proposed timeframe for budget preparation, review and adoption. Staff seeks input from the Board regarding the proposed Budget calendar that the Board workshop scheduled as a special meeting for April 11.

February 15	Wastewater CIP
	Mid-year budget review
March 7	Water CIP Review
	Cost of Living Consideration
March 16	Park CIP Review
	Acceptance of Burrtec Annual Request
March & April	Staff level work
April 11	Budget Workshop (Special Meeting)
May 4	Public Review of Draft Budget
May 18	Public Hearing for Budget Adoption

Adoption is proposed for the second meeting in May if possible. Typically, the budget should be approved before the beginning of the new fiscal year. In the event the budget is not ready for a May adoption, there are two additional Board meetings in June which provides a buffer if needed.

If the Board has any particular changes in the budget process or presentation, Staff would appreciate the input.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** No Motion necessary

**ATTACHMENTS:** None





# Helendale Community Services District

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DATE: January 18, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #9  
Discussion Only Regarding State Water Conservation Requirements

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**STAFF RECOMMENDATION:**

None.

**STAFF REPORT:**

In 2018, legislation was signed into law Governor Jerry Brown that set into motion a suite of actions to address California's water use into the future. In a drought-prone state, the legislation is intended to ensure sustainability of the State's water supplies into the future through addressing the impacts of a changing climate.

The State Water Resources Control Board is required to development the rules for implementation that will impact the state's urban water districts. An urban water provide is defined by having more than 3000 connections. Currently, the Helendale CSD has not reached that connection threshold, however, we are seeing regular construction on in-fill lot within the Silver Lakes Home Owners Association (HOA). There are 3492 buildable lots within the HOA and as development occurs the District will eventually become an Urban Water Supplier. Currently the District has over 2800 water service connections.

The information attached to this agenda items is intended for the Board's education as the state-wide messaging regarding the upcoming water use restrictions does not differentiate between large and small water providers and there may be questions from constituents.

In addition, there were comments in a recent SLA HOA candidates forum related to water use restrictions in the community that were not accurate. This agenda item is intended to provide current and applicable information as it relates to our community. Recently, AB1572 was signed by Governor Newsom in October of this year that limits the use of ornamental turf, but does not include HOA or sports fields.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** No Motion necessary

**ATTACHMENTS:** Articles (dated 10-14-23; 10-5-23)  
SWRCB Media Release (dated 8-18-23)  
SWRCB Fact Sheet (dated 8-15-23)  
AB1572

10-14-23

**Gavin Newsom signs law to permanently ban watering grass at certain California businesses**  
**BY MAGGIE ANGST**  
UPDATED OCTOBER 14, 2023 9:15 AM



A bill signed Friday by Gov. Gavin Newsom will prohibit the irrigation of decorative lawns at commercial, industrial or government sites unless they are watered with recycled water, like this landscaping at Roku headquarters in San Jose. NHAT V. MEYER *Bay Area News Group*

An extremely wet winter may have freed California from its most recent years-long drought, but the state is still looking to clamp down on water use.

Under a new law signed by Gavin Newsom on Friday, public agencies, restaurants, corporate campuses industrial parks and certain other property owners will be prohibited from watering “nonfunctional turf” using potable water. The law does not apply to residential lawns, apartment complexes, sports fields or cemeteries.

The new rules will be phased in beginning Jan. 1, 2027.



## TOP VIDEOS

00:59

03:00

### **This mansion on market in California will ‘redefine lux... livinq.’ Can you tell why?**

If this prohibition sounds familiar that’s because it’s currently in place as a temporary measure. The State Water Resources Board instituted the ban as an emergency regulation during the drought in June 2022, but it’s set to expire in June 2024.

Legislation to make the ban permanent was co-sponsored not only by environmental groups like the Natural Resources Defense Council and Heal the Bay, but also the largest wholesale provider of drinking water in the country, the Metropolitan Water District of Southern California.

“It’s the lowest hanging fruit,” said Laura Friedman, D-Burbank, author of the bill. “It’s not being used for anything, and we can swap it out with drought-resistant plants that are just as beautiful, if not more beautiful, and that don’t require so much water, so many pesticides, so much maintenance and so much mowing.”

Nevada adopted similar legislation in 2021, prohibiting the use of Colorado River water to irrigate nonfunctional turf on commercial, multi-family, and institutional properties in and around Las Vegas.

California earlier this year reached a deal with Nevada and Arizona to conserve about 3 million acre-feet of Colorado River water over the next three years. More than 30 water agencies across the Colorado River Basin last year also pledged to reduce nonfunctional turf in their service areas by 30%, replacing it with “drought-and climate-resilient landscaping” and maintaining trees for shading.

The permanent ban in California falls in line with the governor’s goals around stretching the state’s water supply, including converting 500 million square feet of ornamental turf to climate-tolerant

landscaping by 2030.

According to the State Water Board, ending irrigation of non-functional grass will save the equivalent of water used by as many as 780,000 households every year.

Sen. Brian Dahle, R-Bieber, appreciates that the state needs to address its water shortages but disagrees with this approach.

“I prefer local control on these issues,” he said. “This is a blanket bill that’s going to cover all of California, and it’s going to change the way things look.”

Dahle said he’d like to see lawmakers instead prioritize increasing access to and the use of recycled water.

Following initial opposition from a handful of prominent business groups, including the California Chamber of Commerce, Friedman removed apartment complexes from the mandate and phased in the requirements gradually. Public agencies must comply by Jan. 1, 2027. Commercial, industrial and institutional properties are required to adhere to the new rules by Jan. 1, 2028.

Enforcement will be up to individual public water systems, cities or counties.

Greg Brundeson of the Sacramento Suburban Water District said his agency will be targeting outreach to affected customers with social media, written letters — and drop-in visits if someone in the field spots a violation.

Many agencies, Brundeson noted, offer rebates for upgrading to more efficient irrigation systems or removing grass and replacing it with drought-tolerant landscaping.

Brundeson called the new rule “a positive step for water efficiency.”

“The state relies heavily on reliable water supplies,” he said, “and if droughts continue to get worse, we’re going to need to safeguard our supplies.”

Friedman hopes it will be an easy — and valuable — transition.

“It’s more difficult on the public to have the rules change every time we go into drought than it is to just have one standing regulation,” Friedman said. “We know that we’re going to have continuing cycles of drought, so this makes a lot more sense.”





10-5-23

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Water | Making water conservation a 'California way of life'

WATER

# Making water conservation a 'California way of life': Controversial state rules could cost \$13 billion



BY RACHEL BECKER  
OCTOBER 5, 2023



Sprinklers water a lawn in Sacramento on June 29, 2022. Photo by Miguel Gutierrez Jr., CalMatters

Listen to this article





## IN SUMMARY

Water providers say rebates for residential areas are costly and many people refuse to remove their lawns. The rules aim to save enough water for more than a million households a year.

*Lea este artículo en [español](#).*

Saying the targets to cut water use in cities and towns will be costly and difficult to achieve, water agencies throughout California have raised concerns about an ambitious state proposal that would require more water conservation statewide beginning in 2025.

The State Water Resources Control Board's proposed regulations would mandate conservation measures by more than 400 cities and water agencies that serve about 95% of Californians. The measure could save about 413,000 acre-feet a year by 2030, enough to serve about 1.2 million households per year.

During the last three-year severe drought, [which ended this year](#), the Newsom administration set voluntary conservation goals that were largely ineffective. Californians used [only about 6%](#) less water from July 2021 through the end of last year compared to 2020, far less than Gov. Gavin Newsom's 15% goal.

The new rules are mandated [by a package of laws](#) — enacted in 2018 by the Legislature and former Gov. Jerry Brown — that aim to make “water conservation a California way of life,” not simply an emergency drought measure.

Water providers from the Mojave Desert to Sonoma County and beyond warned at a board workshop on Wednesday that the regulations would be a challenge, particularly because many would have to make steep cuts to outdoor water use. About 80 people, mostly representing water agencies, spoke during the meeting, which lasted longer than eight hours.

The regulation would cost water suppliers about \$13.5 billion from 2025 to 2040 — more than 40% of which would fund rebate programs and other efforts to cut residential water use, according to the water board. But the benefits are anticipated to reach [about \\$15.6 billion between 2025 and 2040](#), largely from reduced water purchases by both suppliers and customers.

“It’s awkward, because we are committed to water use efficiency,” said Ryan Ojakian, government relations manager for the Regional Water Authority, which represents Sacramento-area providers. “It really comes down to, are the regulations feasible? Are the costs worth the benefits? And what are the consequences in achieving the regulations?”

The water board is expected to vote by next summer on the rules, which could go into effect next fall.

**“Even if we had all the money, we would not be able to convince our customer base to participate at the rates we need them to. We can build it, but they don’t necessarily come.”**

— JOE BERG, MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Water suppliers, not individual customers, would have to meet the targets — and each supplier would need to figure out its own strategy. These could include rebates that encourage customers to swap out thirsty lawns for more drought-proof landscapes or rate structures that penalize heavy water users.

Water providers said it will be difficult to squeeze more conservation out of their customers.

“They want us to save water at such an accelerated rate, that even if we had all the money, we would not be able to convince our customer base to participate at the rates we need them to,” said Joe Berg, director of water use efficiency at the Municipal Water District of Orange County. “We can build it, but they don’t necessarily come.”

The state agency’s formula sets targets for each water agency based on goals for indoor and outdoor residential water use, business landscapes with dedicated irrigation meters, losses like leaks and other variables, such as the presence of livestock in a region.

In the rules, the state’s targets for indoor and outdoor water use in residential areas ratchet down, beginning in 2030 and then again in 2035.

Suppliers that fail to live within their prescribed water budget could face escalating consequences that could eventually lead to fines of \$1,000 a day starting in 2027 or \$10,000 a day during droughts.

Tracy Quinn, CEO of the environmental group Heal the Bay, told the board that water conservation measures are critical as California stares down a water-scarce future.

Between [the declining snowpack](#), ongoing haggling over Colorado River water, groundwater regulations and projections that climate change [could dry up 10% of the state’s water supply](#), “there is an incredible need for us to do a rulemaking that’s going to require the efficient use of water,” she said.

About 231 agencies serving nearly 27 million Californians are already on track to meet the 2025 objectives without reducing their water use, mostly in the San Francisco Bay Area and Southern California. And 71 agencies serving 8.5 million Californians are expected to meet the 2035 standards as well, including the city of San Diego, the San Jose Water Company, the San Francisco Public Utilities Commission, the Irvine Ranch Water District and city of Santa Ana.

Cumulatively, the rules are expected to save about 6.3 million acre-feet between 2025 and 2040, mostly from residential measures.

**“There is an incredible need for us to do a rulemaking that’s going to require the efficient use of water.”**

— TRACY QUINN, HEAL THE BAY

Berg said the regulations could cost Orange County water agencies more than \$707 million over 11 years to implement. But more than that, he said, he’s concerned that the standards for outdoor water conservation accelerate too quickly.

“If an agency were to look at the cost to comply and compare that to the cost of the fines, it wouldn’t surprise me if an agency just says, ‘Okay, we’ll just take fines,’” Berg said.

Claire Nordlie, water use efficiency supervisor for the city of Santa Rosa in Sonoma County, echoed those concerns during the workshop.

“I really want to emphasize that sustained water savings are difficult to achieve. It takes decades of time, and a significant investment of resources, as well as a population and a culture within your service area that want to participate,” she said.

Nordlie said fewer and fewer people are participating in the city’s rebate program for removing lawns, which offers \$1 for every square foot of grass removed. Customers surveyed say that it costs about \$7 a square foot to tear out their lawns. That cost, Nordlie said, is a major barrier.

“If customers don’t want to participate, we can’t force them to,” she said.

Jay Lund, director of the Center for Watershed Sciences at the University of California, Davis, told the board he’s concerned that the regulations could affect public trust.

“Certainly some aspects of our society are really upset every time you come in there with a new regulation, and so I think we have to bear that in mind,” Lund said. “Because that blowback can be very bad for a lot of more important things than this.”

Smaller water agencies, especially in inland regions, will be the hardest hit. Ten suppliers serving about 200,000 Californians are expected to face cuts upwards of 30% in 2025, but the number increases to 84 suppliers serving 3.7 million Californians in 2035. Included are the cities of Atwater and Kingsburg, the Oildale Mutual Water Company and the West Kern Water District, according to state data.



**“There’s not a lot of opportunities for savings in our community, because we’ve done so much already. A lot of folks don’t even irrigate their homes.”**

— JENNIFER CUSACK, HI-DESERT WATER DISTRICT

Jennifer Cusack, director of public and government affairs with the Hi-Desert Water District in Yucca Valley on the edge of Joshua Tree National Park, said the water agency has long struggled with its water supply and there’s little room for additional conservation. Many ornamental lawns are already gone and indoor water fixtures have been improved.

“There’s not a lot of opportunities for savings in our community, because we’ve done so much already,” she said. “A lot of folks don’t even irrigate their homes. They have dirt lots or maybe some trees.”

Even so, the desert water supplier is expected to be out of compliance with the 2030 and 2035 targets, which, she said, “just raises a red flag.”

In response to earlier calls for increased flexibility, state regulators offered an alternative pathway that would give some providers, such as those serving disadvantaged communities, extra time to meet a 2035 outdoor water-use target, provided they meet certain criteria.

#### [MORE ON WATER](#)

### California lawmakers move to ban irrigation of some decorative lawns

The irrigation bill, which aims to force businesses and institutions to remove their lawns, now goes to the governor.



by Rachel Becker    SEPTEMBER 13, 2023

### Don’t call it ‘toilet to tap’ — California plans to turn sewage into drinking water

Waste would undergo extensive treatment and testing before it’s piped directly to taps, providing a new, costly but renewable water supply. The state’s new draft rules are more than a decade in the making.



by Rachel Becker    AUGUST 1, 2023



# Media Release

## State proposes regulation on how to make conservation a California way of life

*If adopted, estimated reduction in water use would reach 9% in 2035, saving enough to supply 1.3 million households for a year and help meet Water Supply Strategy goals*

Aug. 18, 2023

Contact: Edward Ortiz, Public Information Officer

**SACRAMENTO** – Moving to bolster California’s water supplies and resilience to climate change through long-term water conservation practices, the State Water Resources Control Board today released a proposed regulation that would establish water efficiency goals for urban retail water suppliers in California.

Water conservation is an important component of the state’s all-of-the-above Water Supply Strategy to address an anticipated 10% reduction in water supply by 2040, which includes expanding storage, recycling, desalination and stormwater capture projects.

The proposed regulation was developed to implement 2018 legislation, known as the “Making Conservation a California Way of Life” framework, which directed the board to adopt standards for more efficient urban water use along with performance measures for commercial, industrial, and institutional water use.

Each goal — called an urban water use objective — would take into consideration unique local conditions and special circumstances. Water suppliers, not individual households or businesses, would be held to the specified water use objectives.

If the State Water Board adopts the proposed regulation, the overall estimated reduction in water use would reach 8% in 2030, saving 414,000 acre-feet of water, and 9% in 2035, saving 446,000 acre-feet of water, enough to supply 1.3 million households for a year.

“We’re building on lived and learned experiences from the last drought to prepare for increasing extremes in weather throughout the West,” said Eric Oppenheimer, chief deputy director for the State Water Board. “Climate change challenges us to build conservation into how we manage, supply and use water daily going forward. This regulation proposes to do that in a way that’s balanced and achievable. It would set unique objectives for each water supplier while allowing significant flexibility to implement locally appropriate ways to meet them.”

The proposed regulation reflects and builds upon information that water suppliers and others provided to the Department of Water Resources, which later submitted recommendations to the State Water Board.

Statewide, there are over 400 urban retail water suppliers — publicly and privately run agencies that deliver water to 95% of Californians. The proposed regulation would require suppliers to annually calculate their objective, which is the sum of efficiency budgets for a subset of urban water uses: residential indoor water use, residential outdoor water use, real water loss, and commercial, industrial and institutional landscapes with dedicated irrigation meters. Each efficiency budget will be calculated using a statewide efficiency standard and local service area characteristics, such as population, climate and landscape area.

To meet their objectives, suppliers are encouraged to use a wide variety of tactics to equip their customers with information and resources to foster wise water use, indoors and outdoors. Examples include education and outreach, leak detection, incentives to plant “climate ready” landscapes, and rebates to replace old and inefficient fixtures and appliances. The state’s Save Our Water [website](#) offers templates that suppliers can adapt for their needs.

After the Office of Administrative Law publishes the draft regulation, expected on Aug. 18, the rulemaking process officially begins, and the board will consider adoption of the proposed regulation within one year. The rulemaking process includes opportunities for public comment, which the board will consider and may lead to changes to the regulation.

More information, including the [water use objective exploration tool](#), is available on the State Water Board website: [Making Conservation A California Way of Life webpage](#) and in a [Fact Sheet](#) on the regulation.

*The State Water Board’s mission is to preserve, enhance and restore the quality of California’s water resources and drinking water for the protection of the environment, public health, and all beneficial uses, and to ensure proper resource allocation and efficient use for present and future generations.*



8-15-23



## Making Conservation a California Way of Life

### **What is Making Conservation a California Way of Life?**

*Making Conservation a California Way of Life* is a new regulatory framework proposed by State Water Board staff that establishes individualized efficiency goals for each Urban Retail Water Supplier. These goals are based on the unique characteristics of the supplier's service area and give suppliers the flexibility to implement locally appropriate solutions. Once implemented, these goals are expected to reduce urban water use by more than 400-thousand-acre feet by 2030, helping California adapt to the water supply impacts brought on by climate change.

### **Why is the framework needed?**

California has always experienced large swings between dry and wet weather, and due to climate change, these swings are becoming more severe. The recent storms and flooding seen statewide--following years of back-to-back extreme drought--make clear the importance of staying prepared. Hotter and drier periods that are increasing in frequency, reduced snowpack, and drier soils are making our water supplies more vulnerable. As part of the state's all-of-the-above strategy to expand storage, develop new water supplies, and promote more efficient water use, the proposed regulation seeks to cultivate long-term practices that help communities adapt to California's ongoing water challenges and lessen the need for the kinds of emergency water use reduction targets that were important in recent droughts.

### **Who is impacted by the framework?**

In 2018, the California State Legislature passed Assembly Bill (AB) 1668 and Senate Bill (SB) 606, directing the State Water Board to adopt efficiency standards and also performance measures for commercial, industrial, and institutional water use.

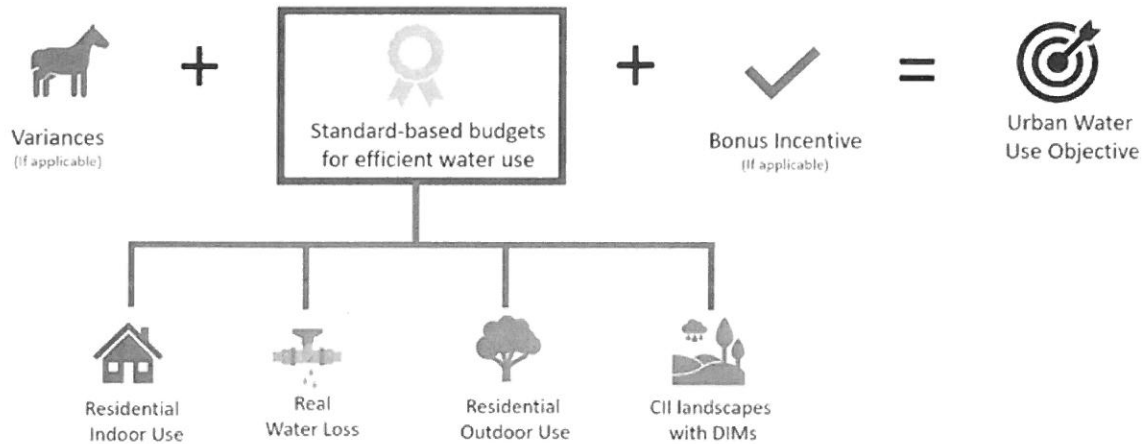
As part of the proposed regulation, *Urban Retail Water Suppliers – not individual households or businesses* – will be held to annual “urban water use objectives.” Urban Retail Water Suppliers are publicly and privately run agencies that deliver water to 95% of Californians. The regulation gives suppliers significant flexibility to meet objectives in a way that works best for them.

To meet annual objectives, suppliers may use a wide variety of tools to encourage customers to use water wisely, indoors and outdoors. Examples include education and outreach, leak detection, rate reform, incentives to plant “climate ready” landscapes, and rebates to replace old and inefficient fixtures and appliances.





## How would objectives be calculated?



The proposed regulation would require suppliers to annually calculate their objective, which is the sum of efficiency budgets for a subset of urban water uses: residential indoor water use, residential outdoor water use, real water loss and commercial, industrial and institutional landscapes with dedicated irrigation meters. Each efficiency budget will be calculated using a statewide efficiency standard and local service area characteristics such as population, climate, and landscape area. Where relevant, suppliers may also include in their objective “variances” for unique uses, or a bonus incentive for potable recycled water use.

Suppliers would need to meet the overall objective, not each individual budget. The one exception is the budget for water loss, which was set by a [separate regulation](#).

## What else would the framework do?

The proposed regulation would help realize the water savings outlined in California’s [Water Supply Strategy](#), released in 2022. The framework also is expected to result in suppliers making investments and programmatic changes that encourage individuals, businesses, and local governments to adapt how they use water. Such changes have the potential to advance the State Water Board’s mission of preserving, enhancing, and restoring the quality of water resources and the statutory directive to advance California’s climate change mitigation and adaptation goals. Specifically, the transition to climate-ready landscapes may:

- Bolster nature-based solutions.
  - Example: Increase the prevalence of native and pollinator-friendly plants.
- Create healthier soils and divert organic waste from landfills.
  - Example: Increase the use of compost and mulch.

- Advance equity.
  - Examples: Encourage suppliers to reevaluate rate structures and invest in partnerships that reduce urban heat.

## **What is the process and timeline for the State Water Board to consider adopting the framework?**

### *Looking forward*

The regular rulemaking process for the proposed regulation to Make Conservation a California Way of Life is underway. The notice of proposed rulemaking will be released on August 18, to be followed by a public comment period and public hearing. There will be multiple opportunities for the public to provide input before the board considers adopting it in 2024.

### *Looking Back*

The standards for efficient residential indoor water use and water loss have already been set. The Legislature set the residential indoor standard in 2022 with the passage of Senate Bill 1157. The State Water Board adopted the water loss standard in early 2023.

## **Additional information**

To learn more about the proposed regulation and upcoming opportunities to participate, visit: <https://waterboards.ca.gov/conservation/framework/>

*(This fact sheet was last updated on August 15, 2023.)*



## AB-1572 Potable water: nonfunctional turf. (2023-2024)

SHARE THIS:



Date Published: 10/16/2023 02:00 PM

### Assembly Bill No. 1572

#### CHAPTER 849

An act to amend Sections 10540, 10608.12, and 10608.22 of, to add Section 110 to, and to add Chapter 2.5 (commencing with Section 10608.14) to Part 2.55 of Division 6 of, the Water Code, relating to water.

[ Approved by Governor October 13, 2023. Filed with Secretary of State October 13, 2023. ]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 1572, Friedman. Potable water: nonfunctional turf.

(1) Existing law establishes various state water policies, including the policy that the use of water for domestic purposes is the highest use of water.

This bill would make legislative findings and declarations concerning water use, including that the use of potable water to irrigate nonfunctional turf is wasteful and incompatible with state policy relating to climate change, water conservation, and reduced reliance on the Sacramento-San Joaquin Delta ecosystem. The bill would direct all appropriate state agencies to encourage and support the elimination of irrigation of nonfunctional turf with potable water.

(2) Existing law, the Integrated Regional Water Management Planning Act, authorizes a regional water management group to prepare and adopt an integrated regional water management plan in accordance with specified requirements, including, among other things, the identification and consideration of the water-related needs of disadvantaged communities in the area within the boundaries of the plan.

This bill would additionally require an integrated regional water management plan to address the identification and consideration of the water-related needs of owners and occupants of affordable housing, including the removal and replacement of nonfunctional turf.

(3) Existing law provides various findings and declarations of the Legislature related to sustainable water use and demand reduction. Existing law imposes various water use reduction requirements that apply to urban retail water suppliers, including a requirement that the state achieve a 20% reduction in urban per capita water use by December 31, 2020.

This bill would prohibit the use of potable water, as defined, for the irrigation of nonfunctional turf located on commercial, industrial, and institutional properties, other than a cemetery, and on properties of homeowners' associations, common interest developments, and community service organizations or similar entities, as specified. The bill would authorize the State Water Resources Control Board to create a form for compliance certification and would require owners of covered properties to certify their compliance, as specified. The bill would authorize a public water system, city, county, or city and county to enforce these provisions, as specified.

The bill would require the Governor's Office of Business and Economic Development to support small and minority-owned businesses that provide services that advance compliance with these provisions.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

**SECTION 1.** Section 110 is added to the Water Code, to read:

**110.** (a) The Legislature hereby finds and declares all of the following:

(1) The use of potable water to irrigate nonfunctional turf is wasteful and incompatible with state policy relating to climate change, water conservation, and reduced reliance on the Sacramento-San Joaquin Delta ecosystem.

(2) The Governor reported in August 2022 that climate change will bring significant enduring reductions in California's water supply and that the state must take steps to respond to this reality.

(3) The State of Nevada enacted AB 356 in 2021 to prohibit the use of Colorado River water to irrigate nonfunctional turf on all properties except single-family residences by January 1, 2027.

(b) It is the intent of the Legislature that the irrigation of grasses for agricultural production shall not be limited by requirements to eliminate the use of potable water to irrigate nonfunctional turf.

(c) The Legislature hereby directs all appropriate state agencies to encourage and support the elimination of irrigation of nonfunctional turf with potable water.

**SEC. 2.** Section 10540 of the Water Code is amended to read:

**10540.** (a) A regional water management group may prepare and adopt an integrated regional water management plan in accordance with this part.

(b) A regional water management group may coordinate its planning activities to address or incorporate all or part of any of the following actions of its members into its plan:

(1) Groundwater management planning pursuant to Part 2.75 (commencing with Section 10750), groundwater sustainability planning pursuant to Part 2.74 (commencing with Section 10720), or other specific groundwater management authority.

(2) Urban water management planning pursuant to Part 2.6 (commencing with Section 10610).

(3) The preparation of a water supply assessment required pursuant to Part 2.10 (commencing with Section 10910).

(4) Agricultural water management planning pursuant to Part 2.8 (commencing with Section 10800).

(5) City and county general planning pursuant to Section 65350 of the Government Code.

(6) Stormwater resource planning that is undertaken pursuant to Part 2.3 (commencing with Section 10560).

(7) Other water resource management planning, including flood protection, watershed management planning, and multipurpose program planning.

(c) At a minimum, all plans shall address all of the following:

(1) Protection and improvement of water supply reliability, including identification of feasible agricultural and urban water use efficiency strategies.

(2) Identification and consideration of the drinking water quality of communities within the area of the plan.

(3) Protection and improvement of water quality within the area of the plan, consistent with the relevant basin plan.

(4) Identification of any significant threats to groundwater resources from overdrafting.



(5) Protection, restoration, and improvement of stewardship of aquatic, riparian, and watershed resources within the region.

(6) Protection of groundwater resources from contamination.

(7) Identification and consideration of the water-related needs of disadvantaged communities and owners and occupants of affordable housing, including the removal and replacement of nonfunctional turf, as defined in Section 10608.12, in the area within the boundaries of the plan.

(d) This section does not obligate a local agency to fund the implementation of any project or program.

**SEC. 3.** Section 10608.12 of the Water Code is amended to read:

**10608.12.** Unless the context otherwise requires, the following definitions govern the construction of this part:

(a) "Affordable housing" has the same meaning as defined in Section 34191.30 of the Health and Safety Code.

(b) "Agricultural water supplier" means a water supplier, either publicly or privately owned, providing water to 10,000 or more irrigated acres, excluding recycled water. "Agricultural water supplier" includes a supplier or contractor for water, regardless of the basis of right, that distributes or sells water for ultimate resale to customers. "Agricultural water supplier" does not include the department.

(c) "Base daily per capita water use" means any of the following:

(1) The urban retail water supplier's estimate of its average gross water use, reported in gallons per capita per day and calculated over a continuous 10-year period ending no earlier than December 31, 2004, and no later than December 31, 2010.

(2) For an urban retail water supplier that meets at least 10 percent of its 2008 measured retail water demand through recycled water that is delivered within the service area of an urban retail water supplier or its urban wholesale water supplier, the urban retail water supplier may extend the calculation described in paragraph (1) up to an additional five years to a maximum of a continuous 15-year period ending no earlier than December 31, 2004, and no later than December 31, 2010.

(3) For the purposes of Section 10608.22, the urban retail water supplier's estimate of its average gross water use, reported in gallons per capita per day and calculated over a continuous five-year period ending no earlier than December 31, 2007, and no later than December 31, 2010.

(d) "Baseline commercial, industrial, and institutional water use" means an urban retail water supplier's base daily per capita water use for commercial, industrial, and institutional users.

(e) "CII water use" means water used by commercial water users, industrial water users, institutional water users, and large landscape water users.

(f) "Commercial water user" means a water user that provides or distributes a product or service.

(g) "Common area" means that portion of a common interest development or of a property owned or managed by a homeowners' association or a community service organization or similar entity that is not assigned or allocated to the exclusive use of the occupants of an individual dwelling unit within the property.

(h) "Common interest development" has the same meaning as in Section 4100 of the Civil Code.

(i) "Community service organization or similar entity" has the same meaning as in Section 4110 of the Civil Code.

(j) "Community space" means an area designated by a property owner or a governmental agency to accommodate human foot traffic for civic, ceremonial, or other community events or social gatherings.

(k) "Compliance daily per capita water use" means the gross water use during the final year of the reporting period, reported in gallons per capita per day.

(l) "Disadvantaged community" means a community with an annual median household income that is less than 80 percent of the statewide annual median household income.

(m) "Functional turf" means a ground cover surface of turf located in a recreational use area or community space. Turf enclosed by fencing or other barriers to permanently preclude human access for recreation or assembly is not functional turf.

(n) "Gross water use" means the total volume of water, whether treated or untreated, entering the distribution system of an urban retail water supplier, excluding all of the following:

(1) Recycled water that is delivered within the service area of an urban retail water supplier or its urban wholesale water supplier.

(2) The net volume of water that the urban retail water supplier places into long-term storage.

(3) The volume of water the urban retail water supplier conveys for use by another urban water supplier.

(4) The volume of water delivered for agricultural use, except as otherwise provided in subdivision (f) of Section 10608.24.

(o) "Homeowners' association" means an "association" as defined in Section 4080 of the Civil Code.

(p) "Industrial water user" means a water user that is primarily a manufacturer or processor of materials as defined by the North American Industry Classification System code sectors 31 to 33, inclusive, or an entity that is a water user primarily engaged in research and development.

(q) "Institutional water user" means a water user dedicated to public service. This type of user includes, among other users, higher education institutions, schools, courts, churches, hospitals, government facilities, and nonprofit research institutions.

(r) "Interim urban water use target" means the midpoint between the urban retail water supplier's base daily per capita water use and the urban retail water supplier's urban water use target for 2020.

(s) "Large landscape" means a nonresidential landscape as described in the performance measures for CII water use adopted pursuant to Section 10609.10.

(t) "Locally cost effective" means that the present value of the local benefits of implementing an agricultural efficiency water management practice is greater than or equal to the present value of the local cost of implementing that measure.

(u) "Nonfunctional turf" means any turf that is not functional turf, and includes turf located within street rights-of-way and parking lots.

(v) "Performance measures" means actions to be taken by urban retail water suppliers that will result in increased water use efficiency by CII water users. Performance measures may include, but are not limited to, educating CII water users on best management practices, conducting water use audits, and preparing water management plans. Performance measures do not include process water.

(w) "Potable reuse" means direct potable reuse, indirect potable reuse for groundwater recharge, and reservoir water augmentation as those terms are defined in Section 13561.

(x) "Potable water" means water that is suitable for human consumption.

(y) "Process water" means water used by industrial water users for producing a product or product content or water used for research and development. Process water includes, but is not limited to, continuous manufacturing processes, and water used for testing, cleaning, and maintaining equipment. Water used to cool machinery or buildings used in the manufacturing process or necessary to maintain product quality or chemical characteristics for product manufacturing or control rooms, data centers, laboratories, clean rooms, and other industrial facility units that are integral to the manufacturing or research and development process is process water. Water used in the manufacturing process that is necessary for complying with local, state, and federal health and safety laws, and is not incidental water, is process water. Process water does not mean incidental water uses.

(z) "Public water system" has the same meaning as defined in Section 116275 of the Health and Safety Code.

(aa) "Recreational use area" means an area designated by a property owner or a governmental agency to accommodate human foot traffic for recreation, including, but not limited to, sports fields, golf courses, playgrounds, picnic grounds, or pet exercise areas. This recreation may be either formal or informal.

(ab) "Recycled water" means recycled water, as defined in subdivision (n) of Section 13050.

(ac) "Regional water resources management" means sources of supply resulting from watershed-based planning for sustainable local water reliability or any of the following alternative sources of water:

(1) The capture and reuse of stormwater or rainwater.

(2) The use of recycled water.

(3) The desalination of brackish groundwater.

(4) The conjunctive use of surface water and groundwater in a manner that is consistent with the safe yield of the groundwater basin.

(ad) "Reporting period" means the years for which an urban retail water supplier reports compliance with the urban water use targets.

(ae) "Turf" has the same meaning as defined in Section 491 of Title 23 of the California Code of Regulations.

(af) "Urban retail water supplier" means a water supplier, either publicly or privately owned, that directly provides potable municipal water to more than 3,000 end users or that supplies more than 3,000 acre-feet of potable water annually at retail for municipal purposes.

(ag) "Urban water supplier" has the same meaning as defined in Section 10617.

(ah) "Urban water use objective" means an estimate of aggregate efficient water use for the previous year based on adopted water use efficiency standards and local service area characteristics for that year, as described in Section 10609.20.

(ai) "Urban water use target" means the urban retail water supplier's targeted future daily per capita water use.

(aj) "Urban wholesale water supplier" means a water supplier, either publicly or privately owned, that provides more than 3,000 acre-feet of water annually at wholesale for potable municipal purposes.

**SEC. 4.** Chapter 2.5 (commencing with Section 10608.14) is added to Part 2.55 of Division 6 of the Water Code, to read:

#### **CHAPTER 2.5. Nonfunctional Turf**

**10608.14.** (a) The use of potable water for the irrigation of nonfunctional turf located on commercial, industrial, and institutional properties, other than a cemetery, and on properties of homeowners' associations, common interest developments, and community service organizations or similar entities is prohibited as of the following dates:

(1) All properties owned by the Department of General Services, beginning January 1, 2027.

(2) All properties owned by local governments, local or regional public agencies, and public water systems, except those specified in paragraph (5), beginning January 1, 2027.

(3) All other institutional properties and all commercial and industrial properties, beginning January 1, 2028.

(4) All common areas of properties of homeowners' associations, common interest developments, and community service organizations or similar entities, beginning January 1, 2029.

(5) All properties owned by local governments, local public agencies, and public water systems in a disadvantaged community, beginning January 1, 2031, or the date upon which a state funding source is made available to fund conversion of nonfunctional turf on these properties to climate-appropriate landscapes, whichever is later.

(b) Notwithstanding subdivision (a), the use of potable water is not prohibited by this section to the extent necessary to ensure the health of trees and other perennial nonturf plantings, or to the extent necessary to address an immediate health and safety need.

(c) The board may, upon a showing of good cause for reasons including economic hardship, critical business need, and potential impacts to human health or safety, postpone a compliance deadline in subdivision (a) by up to three years for certain persons, institutions, and businesses, and may create a form to be used for compliance certification to the board by property owners.

(d) Public water systems shall, by no later than January 1, 2027, revise their regulations, ordinances, or policies governing water service to include the requirements of subdivisions (a) and (b), as revised by the board pursuant to subdivision (c), and shall communicate the requirements to their customers on or before that date.

(e) (1) An owner of commercial, industrial, or institutional property with more than 5,000 square feet of irrigated area other than a cemetery shall certify to the board, commencing June 30, 2030, and every three years thereafter through 2039, that their property is in compliance with the requirements of this chapter.

(2) An owner of a property with more than 5,000 square feet of irrigated common area that is a homeowners' association, common interest development, or community service organization or similar entity shall certify to the board, commencing June 30, 2031, and every three years thereafter through 2040, that their property is in compliance with the requirements of this chapter.

(f) Noncompliance by a person or entity with this chapter or regulations adopted thereunder shall be subject to civil liability and penalties set forth in Section 1846, or to civil liability and penalties imposed by an urban retail water supplier pursuant to a locally adopted ordinance or policy.

(g) (1) A public water system, city, county, or city and county may enforce the provisions of this chapter.

(2) To avoid duplication of enforcement, any entity identified in paragraph (1) that is not a retail public water system shall notify the retail public water system 30 days prior to enforcement of the provisions of this chapter against a property served by such system.

(3) Nothing in paragraph (2) shall preclude enforcement by any entity identified in paragraph (1) once adequate notice is given.

(h) The department shall, when using funds appropriated for water conservation for turf replacement, prioritize financial assistance for nonfunctional turf replacement to public water systems serving disadvantaged communities and to owners of affordable housing.

(i) The department shall utilize the [saveourwater.com](http://saveourwater.com) internet website and outreach campaign to provide information and resources on converting nonfunctional turf to native vegetation.

(j) The Governor's Office of Business and Economic Development shall support small and minority-owned businesses that provide services that advance compliance with this chapter.

**SEC. 5.** Section 10608.22 of the Water Code is amended to read:

**10608.22.** Notwithstanding the method adopted by an urban retail water supplier pursuant to Section 10608.20, an urban retail water supplier's per capita daily water use reduction shall be no less than 5 percent of base daily per capita water use as defined in paragraph (3) of subdivision (c) of Section 10608.12. This section does not apply to an urban retail water supplier with a base daily per capita water use at or below 100 gallons per capita per day.