



Helendale Community Services District

BOARD OF DIRECTORS MEETING
February 7, 2019 at 6:30 PM
26540 Vista Road, Suite C, Helendale, CA 92342

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. **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 may speak on any agenda item at the time the agenda item is discussed by the Board of Directors.*

3. Consent Items

- Approval of Minutes: January 17 Regular Board Meeting and January 31 Special Board meeting
- Bills Paid and Presented for Approval

4. Reports

- Directors' Reports
- General Manager's Report

Other Business

- Discussion Only Regarding Mid-Year Budget review for Fiscal Year 2019
- Discussion and Possible Action Regarding Budget Development Process for Fiscal Year 2020 Budget
- Discussion and Possible Adoption of Resolution 2019-01: A Resolution of the of the Helendale Community Services District Board of Directors in Support of Filing an Application With the Bureau of Reclamation for a Grant Under the Water-Smart Grants: Small Scale Water Efficiency Projects for Fiscal Year 2019

Other Business

- Requested items for next or future agendas (Directors and Staff only)

Closed Session

- Public Employee Performance Evaluation
(Government Code Section 54957)
Title: General Manager

- Announcement of Closed Session Actions

- 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 agendized 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.

Providing:

- Water
- Wastewater
- Park & Recreation
- Solid Waste Management
- Street lighting
- Graffiti Abatement for the Helendale Community

OFFICE HOURS:

Monday-Friday
8:00 – 5:30 p.m.

PHONE:

760-951-0006

FAX:

760-951-0046

ADDRESS:

26540 Vista Road
Suite B
Helendale, CA
92342

MAILING

ADDRESS:
PO BOX 359
Helendale, CA
92342

Visit us on the Web
at:

www.helendalecsd.org





Helendale Community Services District

Date: February 7, 2019
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop / Cheryl Vermette
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: January 17 Regular Board Meeting and January 31 Special Board meeting
- b. Bills Paid and Presented for Approval



Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING FOR
January 17, 2018 at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342

Board Members Present:

Ron Clark - President; Tim Smith - Vice President; Craig Schneider - Director; Henry Spiller – Director
Absent – Sandy Haas, Secretary

Staff Members Present:

Kimberly Cox, General Manager
Alex Aviles, Wastewater Operations Manager
Cheryl Vermette, Program Coordinator
Jean Thomas, Customer Service Supervisor
Sharon Kreinop, Senior Account Specialist,
Andrea Chavis, Senior Customer Service Rep
Shavon Aviles, Senior Customer Service Rep

Consultants:

Members of the Public:

There were seventeen (17) members of the public present.

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:30 by President Ron Clark, after which the Pledge of Allegiance was recited.

1. Approval of Agenda

Action: A motion was made by Director Schneider to approve the agenda as presented. The motion was seconded by Vice President Smith.

Motion carried by the following vote: 4 Yes – 0 No – 1 Absent

2. Public Participation

None

3. Consent Items

- a. Approval of Minutes: December 20, 2018 Regular Board Meeting
- b. Bills Paid and Presented for Approval

Action: A motion was made by Vice President Smith to approve the consent items as presented. The motion was seconded by Director Spiller.

Motion carried by the following vote: 4 Yes – 0 No – 1 Absent

4. Reports

a. Director's Reports:

- Director Schneider commended staff on the new restroom at the park as well as the small picnic shelters. Director Schneider also reported that he was able to look at the new sewer project at the park.
- President Clark reported he was also able to go down to the park while they were working on the sewer project.

b. General Manager's Report

Wastewater Report - Given by Wastewater Operations Manager Alex Aviles

- HDU has been working on Park sewer pipeline and have completed about 80% of the project

- Staff traced the sewer line for Units A and E at the condos using a locator and sewer drain snake
- Rough plumbing has been completed at the park restroom/snack shack
- Received one quote for a wastewater shop. Working on two others
- Repaired discharge line at sod farm that froze and cracked

Admin Report - Given by General Manager Kimberly Cox

- There were 34 account transfers for the month of December
- A graph was presented showing the annual comparison of monthly account transfers
- A graph showing drift store revenue was presented. Revenue for December 2019 was \$26,6885.04
- Open Gym attendance for December was 48.
- UIA payments for January 2019 were \$6,095.97
- The total cash balance for December 2018 was \$5,724,701
- Cash balance by fund: Water - \$1,261,236; wastewater - \$3,912,966, and solid waste - \$309,847
- The expenses for December 2018 were \$318,933 and revenue was \$542,064

New Business

5. Public Scoping Session Regarding Park Options for Possible Grant Funding

General Manager Cox began the presentation informing those in attendance the purpose of this meeting is to see the input of the community to gather ideas for amenities that they would like at the Community Park. There is an upcoming grant the District will be applying for and these ideas will be incorporated into the proposal. Program Coordinator Vermette went over the different aspects of the grant and how points are awarded. The focus of the discussion was to determine where the community feels there is the most need and what amenities are needed. For the location, the public liked both of the ideas that were presented: to complete and add new amenities at the Community Park on Wild Rd and to build a new Community Center with park space at the existing office on Vista Rd. The public listed amenities for both locations and as a group ranked them in order of importance. The community was also given the opportunity to discuss options for safety at the park and suggested installing more lights, cameras and a panic button that could be pressed to alert the police of a situation at the park. The community also gave their input on public art features and design. Some suggestions were to add metal statues or memorial walls.

The Board took a break at 7:35 after the Public Scoping Meeting.

The meeting resumed at 7:45 pm.

6. Discussion Only Regarding Update on LWCF Grant Progress

Program Coordinator Vermette updated the Board on the progress of the multiple projects that were included in the grant request. The projects that were in the grant request were to create new baseball fields, add picnic shelters, volleyball courts, and a fitness circuit. The request also includes additional playground equipment, new pathways, and several small picnic pavilions. Staff estimated that the projects would be complete at the end of January and the final grant paperwork would be submitted before March.

7. Discussion and Possible Action Regarding Adoption of Table of Organization, Ranges and Titles.

General Manager Cox presented the item. The District recently completed a comprehensive compensation study.

President Clark called for a brief recess at 8:30 pm after which Closed Session began. Many of the current ranges overlapped and were too broad. The compensation study was benchmarked among 11 desert agencies, and looked at job duties, organization charts, salary information. Overall, the base salaries for Helendale ranged from .6% to 38.1% below median averaging 16.9% below median. Other factors considered to ensure a quality workforce were cost of living and merit increases. The affects affect the pay period following this board meeting.

A new list of positions and ranges was presented.

Action: Director Schneider made the motion to approve the new range schedule with appropriate adjustments. Vice President Smith seconded the motion.

Vote: The motion was approved by the following vote: 4 – Yes 0 – No – 1 Absent

Director Schneider: Yes; Director Haas: Absent; President Clark: Yes; Vice President Smith: Yes;
Director Spiller: Yes

Other Business

8. Requested items for next or future agendas (Directors and Staff Only)

None

9. Adjournment

Action: President Ron Clark adjourned the meeting at 8:00 pm

Submitted by:

Approved By:

Ron Clark, President

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.



Minutes of the Helendale Community Services District
SPECIAL BOARD OF DIRECTORS MEETING FOR
January 31, 2018 at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342

Board Members Present:

Ron Clark - President; Tim Smith - Vice President; Sandy Haas, Secretary; Craig Schneider - Director; Henry Spiller – Director

Staff Members Present:

Kimberly Cox, General Manager
Cheryl Vermette, Program Coordinator
Jean Thomas, Customer Service Supervisor

Consultants:

Steve Kennedy, Legal Counsel

Members of the Public:

There were seven (7) members of the public present.

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:30 by President Ron Clark, after which the Pledge of Allegiance was recited.

1. Approval of Agenda

Action: A motion was made by Director Schneider to approve the agenda as presented. The motion was seconded by Secretary Sandy Haas.

Motion carried by the following vote: 5 Yes – 0 No

2. Public Participation

None

New Business

3. Discussion Regarding Enforcement of Park Rules and Public Safety

The Board received pricing from San Bernardino County Sheriff's Department for a 40-hour per week deputy for Helendale. Captain Herbert, Lieutenant Newton, and Deputy Escolara were present to answer questions. The proposal for 2018-19 was at a cost of \$324,004, adding a school resource officer would add an additional cost of \$203,067. The proposal also called for a 5-7% increase in costs per year. The Board reviewed all of the information and scheduled a public hearing for March 28th at 6:30 pm to get comments from the public on this issue.

The Board also discussed the enforcement of rules at the park. Currently no one on staff can issue citations for breaking any rules at the park. The Board agreed that something needs to be in place and wanted staff to bring back an Ordinance that would have a fine schedule built into the document. There would also be a resolution stating what the rules of the park are.

Other Business

4. Requested items for next or future agendas (Directors and Staff Only)

None

5. Adjournment

Action: President Ron Clark adjourned the meeting at 8:30 pm

Submitted by:

Approved By:

Ron Clark, President

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: February 7, 2019
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item # 3 b.
Consent Item: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Report Only. Receive and File

STAFF REPORT:

Staff issued 71 checks and 15 EFT's totaling \$576,947.01

| Total cash available: | <u>2/7/19</u> | <u>1/11/19</u> |
|-----------------------|-----------------|-----------------|
| Cash | \$ 5,664,131.05 | \$ 5,662,018.82 |
| Checks/EFT's Issued | \$ 576,947.01 | \$ 340,130.28 |

Investment Report

The Investment Report shows the status of invested District funds. The current interest rate is 2.54% for CalTRUST Short-Term and 2.73% for Medium-Term Investments, 2.29% for LAIF, and 0.25% for the CBB Sweep Account for Jan 2019. Interest earned in Jan 2018 on the CalTrust investments and the CBB Sweep Account is \$8,694.07



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 01/17/2019 - 02/03/2019

Cleared Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|---|----------------------------|--|-------------|-------|------------------|
| Bank Account: 251229590 - CBB Checking | | | | | |
| 01/17/2019 | 21461 | MARIUS A LOREGA | -121.99 | Check | Utility Billing |
| 01/17/2019 | 21462 | TIMOTHY YOUNT | -87.46 | Check | Utility Billing |
| 01/17/2019 | 21463 | Aqua-Metric Sales Co. | -37,131.25 | Check | Accounts Payable |
| 01/17/2019 | 21464 | Rogers, Anderson, Malody & Scott | -2,726.00 | Check | Accounts Payable |
| 01/17/2019 | 21465 | Southern California Edison | -404.52 | Check | Accounts Payable |
| 01/17/2019 | 21466 | Southern California Edison | -4,130.08 | Check | Accounts Payable |
| 01/17/2019 | 21467 | Southern California Edison | -1,416.25 | Check | Accounts Payable |
| 01/17/2019 | 21468 | Global Industrial | -8,650.52 | Check | Accounts Payable |
| 01/17/2019 | 21469 | Aqua-Metric Sales Co. | -743.90 | Check | Accounts Payable |
| 01/17/2019 | 21470 | ASBCSD | -30.00 | Check | Accounts Payable |
| 01/17/2019 | 21471 | Burrtec Waste Industries, Inc. | -47,958.45 | Check | Accounts Payable |
| 01/17/2019 | 21472 | Choice Builder | -931.11 | Check | Accounts Payable |
| 01/17/2019 | 21473 | County of San Bernardino, Solid Waste Mgmt. Div. | -640.91 | Check | Accounts Payable |
| 01/17/2019 | 21474 | Daily Press | -376.96 | Check | Accounts Payable |
| 01/17/2019 | 21475 | Frontier Communications | -59.80 | Check | Accounts Payable |
| 01/17/2019 | 21476 | Home Depot Credit Services | -25.75 | Check | Accounts Payable |
| 01/17/2019 | 21477 | Konica/Minolta | -594.17 | Check | Accounts Payable |
| 01/17/2019 | 21478 | Rogers, Anderson, Malody & Scott | -1,250.00 | Check | Accounts Payable |
| 01/17/2019 | 21479 | Uline | -163.24 | Check | Accounts Payable |
| 01/17/2019 | 21480 | Univar USA Inc | -2,990.11 | Check | Accounts Payable |
| 01/17/2019 | 21481 | UPS | -20.14 | Check | Accounts Payable |
| 01/17/2019 | 21482 | West End Material Supply | -273.47 | Check | Accounts Payable |
| 01/17/2019 | 21483 | Conco Engineering Design & Build, Inc | -19,809.90 | Check | Accounts Payable |
| 01/18/2019 | EFT0002636 | To record payroll efe payment | -183.76 | EFT | General Ledger |
| 01/22/2019 | EFT0002637 | To record Sales Tax Pmt - 2nd Quarter Pmt | -2,011.89 | EFT | General Ledger |
| 01/24/2019 | 21484 | RAFAEL SILVESTRE | -130.24 | Check | Utility Billing |
| 01/24/2019 | EFT0002638 | To post Payroll pmt - Dir Deposit | -32,603.59 | EFT | General Ledger |
| 01/24/2019 | EFT0002639 | To post Payroll pmt - PR Tax Pmt | -7,314.62 | EFT | General Ledger |
| 01/24/2019 | EFT0002640 | To record CalPERS Pmt 457 Contribution 15532453 | -575.00 | EFT | General Ledger |
| 01/24/2019 | EFT0002641 | To record CalPERS Pmt 457 Contribution 15542937 | -575.00 | EFT | General Ledger |
| 01/24/2019 | EFT0002642 | To record CalPERS Pmt 457 Contribution 15542940 | -575.00 | EFT | General Ledger |
| 01/24/2019 | EFT0002643 | To record Tasc Flex Claim Pmt | -559.59 | EFT | General Ledger |
| 01/24/2019 | EFT0002644 | To record Bank Account Analysis Fees | -546.50 | EFT | General Ledger |
| 01/24/2019 | EFT0002645 | To record CalPERS Pmt Classic PP 12/10/18 - 12/23/19 | -5,370.75 | EFT | General Ledger |
| 01/24/2019 | EFT0002646 | To record CalPERS Pmt PEPRA PP 12/10/18 - 12/23/19 | -927.17 | EFT | General Ledger |
| 01/25/2019 | 21485 | Brunick, McElhaney & Kennedy | -280.00 | Check | Accounts Payable |
| 01/25/2019 | 21486 | Citizens Buisness Bank | -149,447.45 | Check | Accounts Payable |
| 01/25/2019 | 21487 | Craig Schneider | -780.16 | Check | Accounts Payable |
| 01/25/2019 | 21488 | Frontier Communications | -54.00 | Check | Accounts Payable |
| 01/25/2019 | 21489 | Frontier Communications | -78.94 | Check | Accounts Payable |
| 01/25/2019 | 21490 | Infosend | -1,881.88 | Check | Accounts Payable |
| 01/25/2019 | 21491 | Official Payments Corp | -57.50 | Check | Accounts Payable |
| 01/25/2019 | 21492 | Pryor Learning Solutions | -199.00 | Check | Accounts Payable |
| 01/25/2019 | 21493 | Rebecca Gonzalez | -495.00 | Check | Accounts Payable |
| 01/25/2019 | 21494 | Shred-it USA LLC | -76.71 | Check | Accounts Payable |
| 01/25/2019 | 21495 | Tyler Technologies, Inc. | -137.00 | Check | Accounts Payable |
| 01/25/2019 | 21496 | UIA Ultimate Internet Access, Inc | -693.92 | Check | Accounts Payable |
| 01/25/2019 | 21497 | United Site Services | -183.47 | Check | Accounts Payable |
| 01/25/2019 | 21498 | Verizon Wireless | -186.90 | Check | Accounts Payable |
| 01/25/2019 | 21499 | Verizon Wireless | -592.24 | Check | Accounts Payable |
| 01/25/2019 | 21500 | ON TRACK ESCROW | -145.27 | Check | Utility Billing |
| 01/25/2019 | 21501 | CORAL A. EGINTON | -170.10 | Check | Utility Billing |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|---|----------------------------|--|--------------------|-------|------------------|
| 01/25/2019 | 21502 | Void Check | 0.00 | Check | Utility Billing |
| 01/25/2019 | 21503 | Void Check | 0.00 | Check | Utility Billing |
| 01/25/2019 | 21504 | Void Check | 0.00 | Check | Utility Billing |
| 01/25/2019 | 21505 | Void Check | 0.00 | Check | Utility Billing |
| 01/28/2019 | 21506 | Cardmember Service | -1,618.68 | Check | Accounts Payable |
| 01/28/2019 | 21507 | Cashier, CDFA | -736.00 | Check | Accounts Payable |
| 01/28/2019 | 21508 | Cashier, CDFA | -736.00 | Check | Accounts Payable |
| 01/30/2019 | 21509 | Conco Engineering Design & Build, Inc | -35,106.75 | Check | Accounts Payable |
| 01/30/2019 | 21510 | Jason Courville Trucking, Inc. | -6,900.03 | Check | Accounts Payable |
| 01/30/2019 | 21511 | Aqua-Metric Sales Co. | -10,155.45 | Check | Accounts Payable |
| 01/30/2019 | EFT0002648 | To record payroll fee payment | -328.20 | EFT | General Ledger |
| 01/31/2019 | 21512 | Burns Septc & Sewer | -1,400.00 | Check | Accounts Payable |
| 01/31/2019 | 21513 | Burrtec Waste Industries Inc | -116.07 | Check | Accounts Payable |
| 01/31/2019 | 21514 | CA-NV Section, AWWA | -50.00 | Check | Accounts Payable |
| 01/31/2019 | 21515 | Cheryl Vermette | -70.00 | Check | Accounts Payable |
| 01/31/2019 | 21516 | Fastenal Company | -50.62 | Check | Accounts Payable |
| 01/31/2019 | 21517 | G.A. Osborne Pipe & Supply Inc. | -265.24 | Check | Accounts Payable |
| 01/31/2019 | 21518 | Hartford Life | -557.31 | Check | Accounts Payable |
| 01/31/2019 | 21519 | HDMWA | -100.00 | Check | Accounts Payable |
| 01/31/2019 | 21520 | Heather L. Starstman | -282.50 | Check | Accounts Payable |
| 01/31/2019 | 21521 | Joanna Chambreau | -10.00 | Check | Accounts Payable |
| 01/31/2019 | 21522 | Laura Danczyk | -40.00 | Check | Accounts Payable |
| 01/31/2019 | 21523 | Parkhouse Tire, Inc. | -54.61 | Check | Accounts Payable |
| 01/31/2019 | 21524 | Shavon Aviles | -70.00 | Check | Accounts Payable |
| 01/31/2019 | 21525 | Staples Office Supplies | -188.44 | Check | Accounts Payable |
| 01/31/2019 | 21526 | The Woodall Group, Inc | -20.00 | Check | Accounts Payable |
| 01/31/2019 | 21527 | Tyler Business Forms | -144.02 | Check | Accounts Payable |
| 01/31/2019 | 21528 | United Site Services | -128.89 | Check | Accounts Payable |
| 01/31/2019 | 21529 | William T. Kuhlmann | -161.61 | Check | Accounts Payable |
| 01/31/2019 | 21530 | High Desert Underground Inc | -177,390.00 | Check | Accounts Payable |
| 01/31/2019 | 21531 | Southwest Gas Company | -2,310.03 | Check | Accounts Payable |
| 02/01/2019 | EFT0002649 | To record EVO Thrift Store CC Fees 23099 | -312.19 | EFT | General Ledger |
| 02/01/2019 | EFT0002651 | To record payroll fee payment | -181.52 | EFT | General Ledger |
| 02/01/2019 | EFT0002652 | To record EVO Rec Desk CC Fees 22567 | -94.22 | EFT | General Ledger |
| Bank Account 251229590 Total: (86) | | | -576,947.01 | | |
| Report Total: (86) | | | -576,947.01 | | |

Bank Transaction Report

| Bank Account | Count | Amount |
|--|-----------|--------------------|
| 251229590 CBB Checking | 86 | -576,947.01 |
| Report Total: | 86 | -576,947.01 |

| Cash Account | Count | Amount |
|---|-----------|--------------------|
| **No Cash Account** | 4 | 0.00 |
| 99 99-111000 Cash in CBB - Checking | 82 | -576,947.01 |
| Report Total: | 86 | -576,947.01 |

| Transaction Type | Count | Amount |
|----------------------|-----------|--------------------|
| Check | 71 | -524,788.01 |
| EFT | 15 | -52,159.00 |
| Report Total: | 86 | -576,947.01 |



Helendale Community Services District

Date: February 7, 2019
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion Only Regarding Mid-Year Budget Review for Fiscal Year 2019

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this matter.

STAFF REPORT:

The Board requested quarterly budget reviews as follows:

- July/August/September - October
- October/November/December - February
- January/February/March – April
- May/June/July - September

Attached for the Board's review and consideration is the mid-year budget summary. Staff will provide a detailed presentation at the Board meeting of each of the funds.

At mid-year the anticipated level of revenues and expenditure is 50%. The water fund revenues are tracking significantly higher due to the water rate increase, the first phase of which was implemented on July 1, 2017. Of note, some expenses in all categories are at 100% which typically represents expenses that occur in full during the first part of the fiscal year. As of 12/31 sewer revenue is tracking slightly over target at 50.41%. Park fund revenue is significantly less primarily due to anticipate grant revenue not yet received. Recycling Center revenue is at 58.49% slightly higher than last year at this time. Solid waste is on track for revenue at 50.48%. The administrative fund will be fully allocated at years end.

Staff will provide a detailed presentation at the Board meeting.

FISCAL IMPACT:

Unknown



Helendale CSD

Budget vs Actual Report

Account Summary

For Fiscal: FY 2018-2019 Period Ending: 12/31/2018

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|------------------------------------|---|-------------------------|--------------------|---------------------|-----------------|
| Fund: 01 - Water Operations | | | | | |
| Revenue | | | | | |
| 01-410011-00-0 | Water Sales - Single Family-Meter | 1,299,959.28 | 108,171.01 | 640,930.25 | 49.30 % |
| 01-410012-00-0 | Water Sales - Single Family-Consumpt... | 708,453.00 | 49,716.00 | 437,703.00 | 61.78 % |
| 01-410111-00-0 | Water Sales - Multi-Family-Meter | 9,317.16 | 696.69 | 4,162.04 | 44.67 % |
| 01-410112-00-0 | Water Sales - Multi-Family-Consumpt... | 3,657.00 | 426.00 | 3,063.00 | 83.76 % |
| 01-410311-00-0 | Water Sales - Water Only-Meter | 7,939.80 | 996.75 | 5,890.00 | 74.18 % |
| 01-410312-00-0 | Water Sales - Water Only-Consumpti... | 13,999.50 | 1,110.00 | 9,798.00 | 69.99 % |
| 01-411021-00-0 | Water Sales - Commercial-Meter | 21,897.96 | 2,541.69 | 15,542.12 | 70.98 % |
| 01-411022-00-0 | Water Sales - Commercial-Consumpti... | 15,291.00 | 1,387.50 | 12,065.16 | 78.90 % |
| 01-411421-00-0 | Water Sales - Park-Meter | 3,386.88 | 484.74 | 2,879.48 | 85.02 % |
| 01-411422-00-0 | Water Sales - Park-Consumption | 24,700.50 | 1,255.50 | 16,656.00 | 67.43 % |
| 01-411521-00-0 | Water Sales - School-Meter | 4,989.16 | 713.71 | 4,217.41 | 84.53 % |
| 01-411522-00-0 | Water Sales - School-Consumption | 29,157.00 | 1,849.50 | 19,486.50 | 66.83 % |
| 01-413041-00-0 | Water Sales - Irrigation-Meter | 12,855.24 | 1,230.75 | 7,355.54 | 57.22 % |
| 01-413042-00-0 | Water Sales - Irrigation-Consumption | 51,822.00 | 3,868.50 | 37,774.50 | 72.89 % |
| 01-415000-00-0 | Permits & Inspections | 500.00 | 0.00 | 60.00 | 12.00 % |
| 01-416000-00-0 | Connection Fees | 0.00 | 0.00 | 7,251.65 | 0.00 % |
| 01-417000-00-0 | Meter Installation | 0.00 | 0.00 | 600.00 | 0.00 % |
| 01-419000-00-0 | Fees & Charges | 27,000.00 | 1,577.50 | 12,836.25 | 47.54 % |
| 01-419500-00-0 | Delinquent Fees & Penalties | 42,000.00 | 3,558.72 | 27,852.10 | 66.31 % |
| 01-419700-00-0 | Mechanic Service Reimbursement | 15,075.00 | 0.00 | 5,022.96 | 33.32 % |
| 01-705000-00-0 | Special Assmts - Water Standby | 18,000.00 | 7,120.65 | 9,955.65 | 55.31 % |
| 01-705500-00-0 | Special Assmts - PY Water Standby | 4,800.00 | 0.00 | 1,626.45 | 33.88 % |
| 01-706000-00-0 | Penalties On Delinquent Taxes | 1,610.00 | 0.00 | 389.89 | 24.22 % |
| 01-712200-00-0 | Enernoc Capacity Revenue | 6,000.00 | 0.00 | 0.00 | 0.00 % |
| 01-741006-00-0 | SCADA Grant - Enernoc | 0.00 | -472.64 | -472.64 | 0.00 % |
| | Revenue Total: | 2,322,410.48 | 186,232.57 | 1,282,645.31 | 55.23 % |
| Expense | | | | | |
| 01-500001-00-0 | Salaries - Full Time | 252,324.80 | 20,116.23 | 124,737.29 | 49.44 % |
| 01-500002-00-0 | Salaries - Overtime | 14,000.00 | 653.80 | 6,409.03 | 45.78 % |
| 01-500003-00-0 | On-Call Pay | 14,310.00 | 1,080.00 | 7,030.00 | 49.13 % |
| 01-500004-00-0 | Salaries - Part-Time Mechanic | 42,050.00 | 0.00 | 14,065.65 | 33.45 % |
| 01-510000-00-0 | PERS Retirement | 36,704.66 | 2,405.94 | 19,422.05 | 52.91 % |
| 01-510001-00-0 | Employee Group Insurance | 41,849.16 | 3,666.71 | 22,067.02 | 52.73 % |
| 01-510002-00-0 | Workers Compensation | 28,075.70 | 0.00 | 24,256.08 | 86.40 % |
| 01-510003-00-0 | Payroll Taxes - FICA/Medicare | 7,083.03 | 298.26 | 2,966.10 | 41.88 % |
| 01-521000-00-0 | Laboratory Analysis | 10,815.00 | 200.00 | 1,956.50 | 18.09 % |
| 01-521500-00-0 | Contractual Services | 12,330.00 | 97.80 | 1,373.67 | 11.14 % |
| 01-521501-00-0 | Engineering Services | 4,000.00 | 0.00 | 0.00 | 0.00 % |
| 01-521600-00-0 | GIS Support | 4,800.00 | 0.00 | 4,800.00 | 100.00 % |
| 01-523000-00-0 | Permits and Fees | 14,500.00 | 12,300.00 | 14,255.00 | 98.31 % |
| 01-524000-00-0 | Equipment Rental | 2,000.00 | 0.00 | 0.00 | 0.00 % |
| 01-524500-00-0 | Education and Training | 9,290.00 | 0.00 | 3,199.68 | 34.44 % |
| 01-527500-00-0 | Rents and Leases - Water Shop | 9,600.00 | 800.00 | 4,800.00 | 50.00 % |
| 01-527501-00-0 | Rent - BLM Tank Sites | 1,260.00 | 0.00 | 1,260.00 | 100.00 % |
| 01-531000-00-0 | Utilities - Electric | 114,576.00 | 6,920.78 | 67,297.93 | 58.74 % |
| 01-531001-00-0 | Utilities - Gas | 540.00 | 111.20 | 199.60 | 36.96 % |
| 01-532500-00-0 | Telephone | 4,584.00 | 359.84 | 2,167.07 | 47.27 % |
| 01-541000-00-0 | Operations and Maintenance | 90,000.00 | 1,279.14 | 24,824.82 | 27.58 % |
| 01-545000-00-0 | Vehicle Maintenance | 10,000.00 | 456.53 | 4,352.42 | 43.52 % |
| 01-545001-00-0 | Vehicle Fuel | 14,000.00 | 1,766.31 | 8,282.41 | 59.16 % |

Budget vs Actual Report

For Fiscal: FY 2018-2019 Period Ending: 12/31/2018

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|--------------------------------|---|-------------------------|--------------------|---------------------|-----------------|
| 01-552700-00-0 | Mileage and Travel Reimbursement | 400.00 | 0.00 | 0.00 | 0.00 % |
| 01-553000-00-0 | Operating Supplies | 24,000.00 | 563.96 | 7,131.87 | 29.72 % |
| 01-553500-00-0 | Office Supplies | 0.00 | 0.00 | 22.47 | 0.00 % |
| 01-553555-00-0 | Water Conservation Program | 1,000.00 | 269.69 | 3,140.16 | 314.02 % |
| 01-553600-00-0 | Uniforms | 3,022.00 | 649.09 | 1,715.34 | 56.76 % |
| 01-554600-00-0 | Small Tools | 3,000.00 | 0.00 | 488.91 | 16.30 % |
| 01-556500-00-0 | Dues & Subscriptions | 410.00 | 0.00 | 269.00 | 65.61 % |
| 01-561000-00-0 | Watermaster Fees | 7,000.00 | 1,402.13 | 3,786.90 | 54.10 % |
| 01-800000-00-0 | Debt Service | 388,733.68 | 0.00 | 194,366.84 | 50.00 % |
| 01-800500-00-0 | Capital Expenditure | 0.00 | 0.00 | 231,958.20 | 0.00 % |
| 01-999100-00-0 | Admin Allocation | 457,766.57 | 38,131.95 | 228,791.70 | 49.98 % |
| | Expense Total: | 1,624,024.60 | 93,529.36 | 1,031,393.71 | 63.51 % |
| | Fund: 01 - Water Operations Surplus (Deficit): | 698,385.88 | 92,703.21 | 251,251.60 | 35.98 % |

| | |
|--------------------------------|--------------|
| 1 - 0 | |
| 1 - 1 YTD Water Surplus | 251,251.60 + |
| 1 - 2 Misc A/R & A/P Change | 46,315.12 - |
| 1 - T YTD Net Change in Cash | 204,936.48 * |

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|------------------------------------|---|-------------------------|--------------------|-------------------|-----------------|
| Fund: 02 - Sewer Operations | | | | | |
| Revenue | | | | | |
| 02-410010-00-0 | Sewer Charges - Single Family | 1,189,334.40 | 99,002.78 | 595,225.21 | 50.05 % |
| 02-410110-00-0 | Sewer Charges - Multi-Family | 22,423.68 | 1,722.08 | 10,332.48 | 46.08 % |
| 02-411020-00-0 | Sewer Charges - Commercial | 47,045.76 | 3,920.48 | 23,522.88 | 50.00 % |
| 02-411420-00-0 | Sewer Charges - Park | 2,198.40 | 183.20 | 1,099.20 | 50.00 % |
| 02-411520-00-0 | Sewer Charges - School | 16,268.16 | 1,355.68 | 8,134.08 | 50.00 % |
| 02-413040-00-0 | Sewer Charges - Irrigation | 1,758.72 | 146.56 | 879.36 | 50.00 % |
| 02-415000-00-0 | Permits & Inspection | 0.00 | 0.00 | 219.00 | 0.00 % |
| 02-416000-00-0 | Connection Fees | 0.00 | 0.00 | 6,523.40 | 0.00 % |
| 02-419000-00-0 | Fees & Services | 0.00 | 0.00 | 45.00 | 0.00 % |
| 02-419500-00-0 | Delinquent Fees & Penalties | 18,000.00 | 1,267.55 | 8,295.95 | 46.09 % |
| 02-705000-00-0 | Special Assmts - Sewer Standby | 15,000.00 | 5,532.75 | 8,258.70 | 55.06 % |
| 02-705500-00-0 | Special Assmts - PY Sewer Standby | 4,800.00 | 0.00 | 1,626.45 | 33.88 % |
| 02-706000-00-0 | Penalties on Delinquent Taxes | 1,550.00 | 0.00 | 389.89 | 25.15 % |
| | Revenue Total: | 1,318,379.12 | 113,131.08 | 664,551.60 | 50.41 % |
| Expense | | | | | |
| 02-500001-00-0 | Salaries - Full Time | 234,530.40 | 12,694.90 | 100,391.35 | 42.81 % |
| 02-500002-00-0 | Salaries - Overtime | 5,500.00 | 0.00 | 4,486.73 | 81.58 % |
| 02-500003-00-0 | On-Call Pay | 14,310.00 | 1,080.00 | 6,540.00 | 45.70 % |
| 02-510000-00-0 | PERS Retirement | 36,281.07 | 1,652.66 | 16,309.44 | 44.95 % |
| 02-510001-00-0 | Employee Group Insurance | 34,844.04 | 2,723.08 | 21,055.60 | 60.43 % |
| 02-510002-00-0 | Workers Compensation | 27,809.48 | 0.00 | 24,205.32 | 87.04 % |
| 02-510003-00-0 | Payroll Taxes - FICA/Medicare | 3,608.19 | 177.28 | 1,551.53 | 43.00 % |
| 02-521000-00-0 | Laboratory Analysis | 19,000.00 | 0.00 | 6,264.00 | 32.97 % |
| 02-521500-00-0 | Contractual Services | 46,702.00 | 261.94 | 30,371.01 | 65.03 % |
| 02-521501-00-0 | Engineering Services | 10,000.00 | 0.00 | 0.00 | 0.00 % |
| 02-521600-00-0 | GIS Support | 2,400.00 | 0.00 | 2,400.00 | 100.00 % |
| 02-523000-00-0 | Permits and Fees | 22,417.00 | 0.00 | 24,900.07 | 111.08 % |
| 02-524500-00-0 | Education and Training | 3,801.00 | 0.00 | 1,540.82 | 40.54 % |
| 02-531000-00-0 | Utilities - Electric | 68,000.00 | 4,953.57 | 35,009.93 | 51.49 % |
| 02-531001-00-0 | Utilities - Gas | 720.00 | 145.23 | 326.11 | 45.29 % |
| 02-531006-00-0 | Sludge/Compost Disposal | 7,800.00 | 0.00 | 3,300.75 | 42.32 % |
| 02-532500-00-0 | Telephone | 4,896.00 | 224.33 | 1,748.89 | 35.72 % |
| 02-541000-00-0 | Operations and Maintenance | 40,000.00 | 0.00 | -4,803.21 | -12.01 % |
| 02-545000-00-0 | Vehicle Maintenance | 14,000.00 | 310.53 | 5,101.78 | 36.44 % |
| 02-545001-00-0 | Vehicle Fuel | 5,600.00 | 919.90 | 4,221.12 | 75.38 % |
| 02-552700-00-0 | Mileage and Travel Reimbursement | 200.00 | 0.00 | 0.00 | 0.00 % |
| 02-553000-00-0 | Operating Supplies | 10,000.00 | 1,659.12 | 3,815.90 | 38.16 % |
| 02-553555-00-0 | Public Outreach | 547.50 | 0.00 | 0.00 | 0.00 % |
| 02-553600-00-0 | Uniforms | 3,255.00 | 0.00 | 218.80 | 6.72 % |
| 02-554600-00-0 | Small Tools | 4,000.00 | 0.00 | 816.27 | 20.41 % |
| 02-556500-00-0 | Dues & Subscriptions | 850.00 | 0.00 | 0.00 | 0.00 % |
| 02-800000-00-0 | Debt Service | 75,041.63 | 0.00 | 37,520.81 | 50.00 % |
| 02-800500-00-0 | Capital Expenditure | 0.00 | -282.92 | 40,844.25 | 0.00 % |
| 02-999100-00-0 | Admin Allocation | 448,611.23 | 37,369.31 | 224,215.86 | 49.98 % |
| | Expense Total: | 1,144,724.54 | 63,888.93 | 592,353.13 | 51.75 % |
| | Fund: 02 - Sewer Operations Surplus (Deficit): | 173,654.58 | 49,242.15 | 72,198.47 | 41.58 % |

| | |
|--------------------------------|--------------|
| 1 - 0 | |
| 1 - 1 YTD Sewer Surplus | 72,198.47 + |
| 1 - 2 Misc A/R & A/P Change | 123,476.12 - |
| 1 - T YTD Net Change in Cash | -51,277.65 * |

Budget vs Actual Report

For Fiscal: FY 2018-2019 Period Ending: 12/31/2018

| | Current Total Budget | Period Activity | YTD Activity | Percent Used | |
|---|---------------------------------|--------------------|------------------|-------------------|----------------|
| Fund: 03 - Recycling Center | | | | | |
| Revenue | | | | | |
| 03-480000-00-0 | Retail Sales - Recycling Center | 276,000.00 | 25,952.39 | 161,426.30 | 58.49 % |
| 03-999700-00-0 | Board Discretionary Revenue | -83,170.25 | 0.00 | 0.00 | 0.00 % |
| | Revenue Total: | 192,829.75 | 25,952.39 | 161,426.30 | 83.71 % |
| Expense | | | | | |
| 03-500004-00-0 | Wages - Part-Time | 137,320.60 | 9,061.28 | 58,354.57 | 42.50 % |
| 03-510002-00-0 | Workers Compensation | 4,260.12 | 0.00 | 5,726.93 | 134.43 % |
| 03-510003-00-0 | Payroll Taxes - FICA/Medicare | 10,505.03 | 693.19 | 4,464.14 | 42.50 % |
| 03-521500-00-0 | Contractual Services | 5,300.00 | 0.00 | 60.00 | 1.13 % |
| 03-524500-00-0 | Education and Training | 500.00 | 0.00 | 55.56 | 11.11 % |
| 03-526601-00-0 | Advertising | 2,000.00 | 150.00 | 300.00 | 15.00 % |
| 03-529900-00-0 | Bank Charges | 0.00 | 408.60 | 1,713.61 | 0.00 % |
| 03-531000-00-0 | Utilities - Electric | 12,000.00 | 596.77 | 6,728.64 | 56.07 % |
| 03-532500-00-0 | Telephone | 1,044.00 | 86.20 | 517.58 | 49.58 % |
| 03-541000-00-0 | Operation and Maintenance | 4,000.00 | 83.27 | 454.38 | 11.36 % |
| 03-553000-00-0 | Operating Supplies | 12,000.00 | 2,143.49 | 6,267.97 | 52.23 % |
| 03-556800-00-0 | EE Incentive Program | 3,900.00 | 660.23 | 2,395.23 | 61.42 % |
| 03-720000-00-0 | Other Expense | 0.00 | 0.00 | 220.13 | 0.00 % |
| | Expense Total: | 192,829.75 | 13,883.03 | 87,258.74 | 45.25 % |
| Fund: 03 - Recycling Center Surplus (Deficit): | | 0.00 | 12,069.36 | 74,167.56 | 0.00 % |

| | | | |
|-------|--|------------------------------|-------------|
| 1 - 0 | | | |
| 1 - 1 | | YTD Recycling Center Surplus | 74,167.56 + |
| 1 - 2 | | Misc A/R & A/P Change | 2,115.45 + |
| 1 - T | | YTD Net Change in Cash | 76,283.01 * |

| | Current Total Budget | Period Activity | YTD Activity | Percent Used | |
|-----------------------------------|--|--------------------|------------------|------------------|----------------|
| Fund: 04 - Property Rental | | | | | |
| Revenue | | | | | |
| 04-419500-00-0 | Delinquent Penalties | 0.00 | 0.00 | 50.00 | 0.00 % |
| 04-460000-00-0 | Internal Lease Income | 15,600.00 | 1,300.00 | 7,800.00 | 50.00 % |
| 04-461000-C0-3 | Community Center #C - Church | 6,000.00 | 500.00 | 3,000.00 | 50.00 % |
| 04-461000-D0-3 | Community Center Rental #D - Gym | 12,000.00 | 1,000.00 | 6,000.00 | 50.00 % |
| 04-461000-R0-3 | Community Center - #C Room Rental | 2,000.00 | 210.00 | 753.00 | 37.65 % |
| 04-462000-00-4 | 15302 Smithson Rental | 102,480.00 | 8,092.50 | 49,605.00 | 48.40 % |
| 04-463000-00-5 | 15425 Wild Road Rental | 29,880.00 | 2,494.00 | 14,540.12 | 48.66 % |
| 04-999700-00-0 | Board Discretionary Revenue | -1,738.72 | 0.00 | 0.00 | 0.00 % |
| | Revenue Total: | 166,221.28 | 13,596.50 | 81,748.12 | 49.18 % |
| Expense | | | | | |
| 04-521500-00-0 | Contractual Services | 0.00 | 60.00 | 348.40 | 0.00 % |
| 04-529900-00-0 | Bank Charges | 0.00 | -31.00 | -31.00 | 0.00 % |
| 04-531000-00-3 | Utilities - Electric - Community Ctr | 8,040.00 | 802.47 | 9,904.90 | 123.20 % |
| 04-531000-00-4 | Utilities - Electric - Smithson | 500.00 | 0.00 | 0.00 | 0.00 % |
| 04-531000-00-5 | Utilities - Electric - Wild Rd | 3,120.00 | 216.49 | 1,418.59 | 45.47 % |
| 04-531001-00-3 | Utilities - Gas - Community Center | 6,000.00 | 1,172.35 | 1,316.87 | 21.95 % |
| 04-531001-00-4 | Utilities - Gas - Smithson | 200.00 | 0.00 | 0.00 | 0.00 % |
| 04-531001-00-5 | Utilities - Gas - Wild Rd | 1,800.00 | 184.33 | 504.55 | 28.03 % |
| 04-541000-00-3 | Operation & Maintenance - Comm Ctr | 12,000.00 | 318.80 | 6,995.39 | 58.29 % |
| 04-541000-00-4 | Operation & Maintenance - Smithson | 5,000.00 | 82.34 | 870.78 | 17.42 % |
| 04-541000-00-5 | Operation & Maintenance - Wild Rd | 3,000.00 | 218.04 | 2,324.61 | 77.49 % |
| 04-553000-00-3 | Operating Supplies - Community Ctr | 0.00 | 130.00 | 130.00 | 0.00 % |
| 04-800000-00-3 | Debt Service - Community Ctr | 40,679.37 | 0.00 | 20,339.68 | 50.00 % |
| 04-800000-00-4 | Debt Service - Rental Property | 85,881.91 | 0.00 | 42,940.96 | 50.00 % |
| | Expense Total: | 166,221.28 | 3,153.82 | 87,063.73 | 52.38 % |
| | Fund: 04 - Property Rental Surplus (Deficit): | 0.00 | 10,442.68 | -5,315.61 | 0.00 % |

| | | | |
|-------|--|-----------------------------|-------------|
| 1 - 0 | | | |
| 1 - 1 | | YTD Property Rental Deficit | 5,315.61 - |
| 1 - 2 | | Misc A/R & A/P Change | 2,225.68 + |
| 1 - T | | YTD Net Change in Cash | -3,089.93 * |

Budget vs Actual Report

For Fiscal: FY 2018-2019 Period Ending: 12/31/2018

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|--|---|-------------------------|--------------------|-------------------|-----------------|
| Fund: 05 - Parks & Recreation | | | | | |
| Revenue | | | | | |
| 05-430000-00-0 | Recreation Program Fees | 0.00 | 40.00 | 360.50 | 0.00 % |
| 05-430002-00-0 | Basketball League Program Fee | 6,000.00 | 1,540.00 | 2,850.00 | 47.50 % |
| 05-430003-00-0 | Youth Soccer League Fee | 15,000.00 | 0.00 | 9,805.00 | 65.37 % |
| 05-430003-00-7 | Youth Soccer League Sponsorship | 0.00 | 200.00 | 200.00 | 0.00 % |
| 05-430004-00-0 | Farmers Market Revenue | 0.00 | 1,140.00 | 3,176.00 | 0.00 % |
| 05-700000-00-0 | Property Taxes - Current | 17,292.00 | 0.00 | 0.00 | 0.00 % |
| 05-712000-00-0 | Event Sponsorship | 2,500.00 | 0.00 | 1,000.00 | 40.00 % |
| 05-713200-00-0 | Park Development Impact Fees | 0.00 | 0.00 | 1,720.00 | 0.00 % |
| 05-730002-00-0 | Donations & Sponsorship | 14,290.00 | 735.00 | 11,535.00 | 80.72 % |
| 05-730005-00-0 | Sponsorship Revenue | 0.00 | 0.00 | 500.00 | 0.00 % |
| 05-740000-00-0 | Grant Revenue | 132,600.00 | 0.00 | 0.00 | 0.00 % |
| 05-999700-00-0 | Board Discretionary Revenue | 355,043.16 | 55,985.48 | 140,895.98 | 39.68 % |
| | Revenue Total: | 542,725.16 | 59,640.48 | 172,042.48 | 31.70 % |
| Expense | | | | | |
| 05-500001-00-0 | Salaries - Full Time | 49,254.40 | 2,619.20 | 15,379.62 | 31.22 % |
| 05-500002-00-0 | Salaries - Overtime | 4,000.00 | 0.00 | 36.84 | 0.92 % |
| 05-500004-00-0 | Salaries - PT Rec Lead, Aid & MW | 16,763.05 | 1,607.10 | 4,671.39 | 27.87 % |
| 05-510000-00-0 | PERS Retirement | 7,904.40 | 181.06 | 2,130.73 | 26.96 % |
| 05-510001-00-0 | Employee Group Insurance | 8,221.20 | 683.05 | 3,282.37 | 39.93 % |
| 05-510002-00-0 | Workers Compensation | 8,941.17 | 0.00 | 0.00 | 0.00 % |
| 05-510003-00-0 | Payroll Taxes - FICA/Medicare | 1,996.56 | 160.92 | 580.90 | 29.10 % |
| 05-510004-00-0 | Unemployment Expense | 0.00 | 0.00 | 822.00 | 0.00 % |
| 05-521500-00-0 | Contractual Services | 18,920.00 | 280.00 | 3,094.82 | 16.36 % |
| 05-523000-00-0 | Permits and Inspection Fees | 1,700.00 | 517.63 | 1,051.88 | 61.88 % |
| 05-523500-00-0 | San Bernardino County Fees | 0.00 | 0.00 | 563.00 | 0.00 % |
| 05-524500-00-0 | Education and Training | 3,400.00 | 120.00 | 120.00 | 3.53 % |
| 05-526600-00-0 | Public Relations | 200.00 | 0.00 | 0.00 | 0.00 % |
| 05-529900-00-0 | Bank Charges | 0.00 | 92.06 | 499.22 | 0.00 % |
| 05-531000-00-0 | Utilities - Electric | 4,620.00 | 26.85 | 1,577.94 | 34.15 % |
| 05-531003-00-0 | Utilities - Street Lighting Electric | 17,292.00 | 1,388.78 | 6,890.24 | 39.85 % |
| 05-532500-00-0 | Telephone | 648.00 | 107.56 | 657.92 | 101.53 % |
| 05-541000-00-0 | Operation and Maintenance - Park | 2,000.00 | 382.53 | 3,706.00 | 185.30 % |
| 05-545000-00-0 | Vehicle Maintenance | 7,412.00 | 0.00 | 3,596.83 | 48.53 % |
| 05-545001-00-0 | Vehicle Fuel | 3,640.00 | 295.37 | 2,111.85 | 58.02 % |
| 05-550002-00-0 | Supplies - Basketball | 4,300.00 | 0.00 | 0.00 | 0.00 % |
| 05-550003-00-0 | Supplies - Youth Soccer League | 10,899.75 | 809.08 | 9,316.52 | 85.47 % |
| 05-553000-00-0 | Operating Supplies | 15,000.00 | 141.76 | 5,822.78 | 38.82 % |
| 05-553300-00-0 | Concert in the Park Expense | 6,000.00 | 0.00 | 5,418.59 | 90.31 % |
| 05-553400-00-0 | Program Expenses | 5,000.00 | -132.13 | 1,118.82 | 22.38 % |
| 05-553404-00-0 | Farmers Market Expense | 0.00 | 652.50 | 2,102.22 | 0.00 % |
| 05-553600-00-0 | Uniforms | 780.00 | 18.00 | 476.11 | 61.04 % |
| 05-553700-00-0 | Printing Costs | 200.00 | 0.00 | 0.00 | 0.00 % |
| 05-554600-00-0 | Small Tools | 800.00 | 73.67 | 673.67 | 84.21 % |
| 05-556500-00-0 | Dues & Subscriptions | 475.00 | 0.00 | 0.00 | 0.00 % |
| 05-800500-00-0 | Capital Expenditure | 0.00 | 20,120.20 | 71,157.41 | 0.00 % |
| | Expense Total: | 200,367.53 | 30,145.19 | 146,859.67 | 73.30 % |
| | Fund: 05 - Parks & Recreation Surplus (Deficit): | 342,357.63 | 29,495.29 | 25,182.81 | 7.36 % |

| | |
|--------------------------------|-------------|
| 1 - 0 | |
| 1 - 1 YTD Park Surplus | 25,182.81 + |
| 1 - 2 Misc A/R & A/P Change | 11,772.90 + |
| 1 - T YTD Net Change in Cash | 36,955.71 * |

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|---|--|-------------------------|--------------------|-------------------|------------------|
| Fund: 06 - Solid Waste Disposal | | | | | |
| Revenue | | | | | |
| 06-410000-00-0 | Charges for Services - Solid Waste | 473,502.12 | 39,973.18 | 238,229.64 | 50.31 % |
| 06-419500-00-0 | Delinquent Fees & Penalties | 7,300.00 | 530.91 | 3,199.73 | 43.83 % |
| 06-705000-00-0 | Special Assmts - Refuse Land Use Fee | 235,278.00 | 90,784.71 | 121,128.42 | 51.48 % |
| 06-705500-00-0 | Special Assmts - Pr Yr Refuse Land Use.. | 6,500.00 | 299.04 | 2,820.87 | 43.40 % |
| 06-706000-00-0 | Penalties on Delinquent Taxes | 2,500.00 | 54.87 | 714.32 | 28.57 % |
| 06-999700-00-0 | Board Discretionary Revenue | 20,277.33 | 1,689.10 | 10,134.60 | 49.98 % |
| | Revenue Total: | 745,357.45 | 133,331.81 | 376,227.58 | 50.48 % |
| Expense | | | | | |
| 06-500001-00-0 | Salaries - Full Time (2.25 FTE) | 86,559.20 | 6,074.40 | 31,310.14 | 36.17 % |
| 06-500002-00-0 | Salaries - Overtime | 0.00 | 0.00 | 36.83 | 0.00 % |
| 06-510000-00-0 | PERS Retirement | 7,521.38 | 338.72 | 3,746.24 | 49.81 % |
| 06-510001-00-0 | Employee Group Insurance | 23,833.08 | 1,728.90 | 10,997.64 | 46.14 % |
| 06-510002-00-0 | Workers Compensation | 8,415.99 | 0.00 | 11,062.79 | 131.45 % |
| 06-510003-00-0 | Payroll Taxes - FICA/Medicare | 2,320.96 | 81.03 | 412.25 | 17.76 % |
| 06-521500-00-0 | Contractual Services | 3,200.00 | 0.00 | 0.00 | 0.00 % |
| 06-521510-00-0 | Contract Service - Burrtec Fees | 469,083.24 | 39,918.22 | 198,758.98 | 42.37 % |
| 06-523500-00-0 | SB County Disposal Fees | 126,072.00 | 7,477.11 | 36,470.70 | 28.93 % |
| 06-523550-00-0 | Green Waste Disposal | 12,000.00 | 1,427.36 | 5,814.40 | 48.45 % |
| 06-524500-00-0 | Education and Training | 500.00 | 0.00 | 0.00 | 0.00 % |
| 06-527500-00-0 | Rents - Storage at Park | 6,000.00 | 500.00 | 3,000.00 | 50.00 % |
| 06-532500-00-0 | Telephone | 312.00 | 25.62 | 167.13 | 53.57 % |
| 06-541000-00-0 | Operations and Maintenance | 0.00 | 0.00 | 30.49 | 0.00 % |
| 06-545000-00-0 | Vehicle Maintenance | 2,046.60 | 0.00 | 368.79 | 18.02 % |
| 06-545001-00-0 | Vehicle Fuel | 3,360.00 | 0.00 | 426.20 | 12.68 % |
| 06-553000-00-0 | Operating Supplies | 300.00 | 0.00 | 0.00 | 0.00 % |
| 06-553200-00-0 | Postage & Delivery | 650.00 | 0.00 | 0.00 | 0.00 % |
| 06-553300-00-0 | Event Expense | 250.00 | 0.00 | 0.00 | 0.00 % |
| 06-553555-00-0 | Public Outreach | 2,455.00 | 58.18 | 68.94 | 2.81 % |
| 06-553600-00-0 | Uniforms | 400.00 | 0.00 | 0.00 | 0.00 % |
| 06-553700-00-0 | Printing Costs | 1,100.00 | 0.00 | 0.00 | 0.00 % |
| 06-554600-00-0 | Small Tools | 100.00 | 0.00 | 0.00 | 0.00 % |
| 06-590100-00-0 | Bad Debt Expense | 0.00 | 0.00 | 48.21 | 0.00 % |
| 06-999100-00-0 | Admin Allocation | 9,155.33 | 762.64 | 4,575.84 | 49.98 % |
| | Expense Total: | 765,634.78 | 58,392.18 | 307,295.57 | 40.14 % |
| Fund: 06 - Solid Waste Disposal Surplus (Deficit): | | -20,277.33 | 74,939.63 | 68,932.01 | -339.95 % |

| | | | |
|-------|--|-------------------------|--------------|
| 1 - 0 | | | |
| 1 - 1 | | YTD Solid Waste Surplus | 68,932.01 + |
| 1 - 2 | | Misc A/R & A/P Change | 138,874.72 - |
| 1 - T | | YTD Net Change in Cash | -69,942.71 * |

Budget vs Actual Report

For Fiscal: FY 2018-2019 Period Ending: 12/31/2018

| | | Current Total Budget | Period Activity | YTD Activity | Percent Used |
|----------------------------------|---|-------------------------|--------------------|------------------|-----------------|
| Fund: 10 - Administration | | | | | |
| Revenue | | | | | |
| 10-419000-00-0 | Fees & Charges | 0.00 | 175.75 | 978.20 | 0.00 % |
| 10-419100-00-0 | Credit Card Processing Fees | 7,000.00 | 1,360.00 | 7,297.50 | 104.25 % |
| 10-464000-00-0 | Site Rent - Radio Tower | 133,234.00 | 9,716.24 | 56,660.48 | 42.53 % |
| 10-700000-00-0 | Property Taxes - Current | 83,708.00 | 41,060.81 | 56,996.15 | 68.09 % |
| 10-704000-00-0 | Property Taxes - Prior | 2,500.00 | 193.18 | 1,646.23 | 65.85 % |
| 10-706000-00-0 | Penalties on Delinquent Taxes | 500.00 | 45.38 | 905.64 | 181.13 % |
| 10-707000-00-0 | Property Taxes - Homeowner Exempt... | 1,200.00 | 147.27 | 147.27 | 12.27 % |
| 10-710000-00-0 | Investment Income | 16,500.00 | 18,806.74 | 51,419.78 | 311.64 % |
| 10-712000-00-0 | Other Income | 200.00 | 0.00 | 0.20 | 0.10 % |
| 10-712100-00-0 | Recycling Revenue - EE Morale | 6,600.00 | 1,383.73 | 3,716.57 | 56.31 % |
| 10-713100-00-0 | Franchise Fees - Solid Waste | 73,469.52 | 6,897.53 | 37,373.95 | 50.87 % |
| 10-713500-00-0 | Solid Waste Billing Fees | 62,083.32 | 5,204.57 | 30,995.63 | 49.93 % |
| 10-999700-00-0 | Board Discretionary Revenue | -375,320.45 | -57,674.58 | -151,030.58 | 40.24 % |
| | Revenue Total: | 11,674.39 | 27,316.62 | 97,107.02 | 831.80 % |
| Expense | | | | | |
| 10-500001-00-0 | Salaries - Full Time | 397,696.00 | 32,271.32 | 192,622.56 | 48.43 % |
| 10-500002-00-0 | Salaries - Overtime | 1,600.00 | 0.00 | 0.00 | 0.00 % |
| 10-500004-00-0 | Salaries - Part-Time | 13,396.00 | 914.66 | 6,119.09 | 45.68 % |
| 10-510000-00-0 | PERS Retirement | 63,687.65 | 4,759.62 | 36,662.83 | 57.57 % |
| 10-510001-00-0 | Employee Group Insurance | 39,204.60 | 3,287.81 | 19,966.91 | 50.93 % |
| 10-510002-00-0 | Workers Compensation | 3,663.96 | 0.00 | 3,446.10 | 94.05 % |
| 10-510003-00-0 | Payroll Taxes - FICA/Medicare | 6,791.39 | 519.20 | 3,143.09 | 46.28 % |
| 10-521500-00-0 | Contractual Services | 49,970.00 | 1,562.75 | 18,252.09 | 36.53 % |
| 10-521600-00-0 | Software Support | 40,800.00 | 3,381.84 | 38,089.83 | 93.36 % |
| 10-522000-00-0 | Legal Services | 60,000.00 | 0.00 | 31,107.50 | 51.85 % |
| 10-522001-00-0 | Auditing & Accounting Services | 91,950.00 | 0.00 | 53,129.50 | 57.78 % |
| 10-522500-00-0 | Directors' Fees | 45,000.00 | 4,125.00 | 20,750.00 | 46.11 % |
| 10-522505-00-0 | Directors' Training/Seminars/Mileage | 5,000.00 | 304.00 | 6,029.62 | 120.59 % |
| 10-522510-00-0 | Board Meeting Supplies | 1,500.00 | 88.69 | 260.65 | 17.38 % |
| 10-523000-00-0 | Permits and Fees | 3,400.85 | 5.00 | 5,005.00 | 147.17 % |
| 10-523500-00-0 | San Bernardino County Fees | 4,500.00 | 130.63 | 4,482.56 | 99.61 % |
| 10-523900-00-0 | Election Expense | 20,000.00 | 0.00 | 0.00 | 0.00 % |
| 10-524300-00-0 | Employment Expense | 2,500.00 | 338.00 | 1,128.57 | 45.14 % |
| 10-524500-00-0 | Education and Training | 2,500.00 | 49.00 | 1,718.70 | 68.75 % |
| 10-525000-00-0 | Insurance | 56,000.00 | 0.00 | 45,599.93 | 81.43 % |
| 10-525001-00-0 | Insurance - Vehicle | 18,000.00 | 0.00 | 15,204.57 | 84.47 % |
| 10-526600-00-0 | Public Relations | 0.00 | 0.00 | 300.00 | 0.00 % |
| 10-526601-00-0 | Public Notices | 5,000.00 | 0.00 | 1,860.60 | 37.21 % |
| 10-526650-00-0 | Community Promotion | 6,000.00 | 664.97 | 794.95 | 13.25 % |
| 10-529900-00-0 | Bank Charges | 26,900.00 | 2,003.54 | 13,544.16 | 50.35 % |
| 10-532500-00-0 | Telephone | 13,200.00 | 880.93 | 5,432.14 | 41.15 % |
| 10-541500-00-0 | Operation and Maintenance - Admin | 0.00 | 0.00 | 275.00 | 0.00 % |
| 10-545000-00-0 | Vehicle Maintenance | 2,000.00 | 0.00 | 875.61 | 43.78 % |
| 10-545001-00-0 | Vehicle Fuel | 1,400.00 | 42.20 | 382.66 | 27.33 % |
| 10-552700-00-0 | Mileage and Travel Reimbursement | 1,000.00 | 0.00 | 0.00 | 0.00 % |
| 10-553000-00-0 | Operating Supplies - Office | 10,000.00 | 221.49 | 2,688.82 | 26.89 % |
| 10-553200-00-0 | Postage & Delivery | 1,200.00 | -126.11 | 608.43 | 50.70 % |
| 10-553600-00-0 | Uniforms | 300.00 | 2.00 | 2.00 | 0.67 % |
| 10-553700-00-0 | Printing Costs | 500.00 | 0.00 | 0.00 | 0.00 % |
| 10-554500-00-0 | Equipment Maintenance & Supplies | 2,100.00 | 1,718.61 | 2,895.60 | 137.89 % |
| 10-556500-00-0 | Dues & Subscriptions | 10,356.00 | 192.87 | 10,180.85 | 98.31 % |
| 10-556800-00-0 | Employee Benefit & Morale | 5,000.00 | 5,652.65 | 6,177.20 | 123.54 % |
| 10-999100-00-0 | Admin Allocation | -915,533.13 | -76,263.90 | -457,583.40 | 49.98 % |
| | Expense Total: | 96,583.32 | -13,273.23 | 91,153.72 | 94.38 % |
| | Fund: 10 - Administration Surplus (Deficit): | -84,908.93 | 40,589.85 | 5,953.30 | -7.01 % |

| | |
|--------------------------------|--------------|
| 1 - 0 | |
| 1 - 1 YTD Admin Surplus | 5,953.30 + |
| 1 - 2 Misc A/R & A/P Change | 147,658.78 + |
| 1 - T YTD Net Change in Cash | 153,612.08 * |



Helendale Community Services District

Date: February 7, 2019
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Budget Development Process for Fiscal Year 2020 Budget

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this matter.

STAFF REPORT:

Each year the budget development process looks different based upon operational needs and challenges. Last year Staff drastically changed the look of the budget and include much more information than previously included. The budget has been a valuable and useful document for the Staff. Staff is interested in receiving input from the Board regarding the budget development process.

Last year the budget process was as follows:

- 3/15 Discussion of Park Revenue/Expenses
- 4/8 Park Budget review and discussion
- 5/3 Review of Capital Improvement Plan
- 5/7 Special Meeting – Budget Workshop
- 5/17 Review and Discussion regarding discretionary funds
- 6/7 Budget Adoption

Following is Staff's proposal for this year's budget development process

- 4/4 Discussion of Capital Improvement Plan
- 4/18 Budget Workshop
- 5/2 Review of proposed Budget
- 6/6 Budget Adoption



Helendale Community Services District

Date: February 7, 2019
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Program Coordinator
SUBJECT: Agenda item #7
Discussion and Possible Adoption of Resolution 2019-01: A Resolution of the of the Helendale Community Services District Board of Directors in Support of Filing an Application with the Bureau of Reclamation for a Grant Under the Water-Smart Grants: Small Scale Water Efficiency Projects for Fiscal Year 2019

STAFF RECOMMENDATION:

Approve Resolution.

STAFF REPORT:

Approval of the resolution does not obligate District to accept the grant.

The District was previously awarded a small-scale grant in 2017 for \$75,000. This grant allowed the District to purchase and install 400 AMI Meters and Radios as well as the tower that transmits the data from the meters to the cloud making the data available to staff in real time.

Staff is preparing a grant for Phase II of the AMI Meter Replacement project that will allow the District to purchase and install 800 meters and 425 dual port radios. Upon completion of Phase II we will have installed approximately 1300 of the total 2800 meters in the District. Phase I of the project allowed us to install 400 meters and radios, prior to that we were awarded a grant from Mojave Water Agency that allowed us to install 135 meters.

Funding for this project will come out of the Water Department's \$90,000-meter maintenance budget, of which approximately \$25,000 remains for this fiscal year. The Board may wish to allocate additional funding in the upcoming budget for additional meter costs as a result of this grant. The total cost for Phase II of the AMI Meter Replacement Project will be \$151,775, of which \$75,000 will be reimbursed through the grant. Staff time is not included in this proposal. The funding will be used only to purchase meters and radios. Staff time can be calculated and shown in the grant proposal as an additional match. There will be some incidental costs for meter parts including bushings that have not been calculated into this proposal.

It is anticipated that 40-60 projects will be funded through this opportunity. The application deadline is Wednesday, April 24, 2019; anticipated award will be announced in Summer 2019.

Staff is also preparing a \$25,000 grant through Mojave Water Agency's Strategic Partners Program that will allow us to purchase and install 125 additional meters and 70 dual port radios.

FISCAL IMPACT:

| | | |
|---|-----------------|-------------------------------|
| | \$151,775 | Initial Cost |
| - | <u>\$75,000</u> | Reimbursement |
| | \$76,775 | Total Cost to District |



RESOLUTION NO. 2019 – 01

A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS, IN SUPPORT OF FILING AN APPLICATION WITH THE BUREAU OF RECLAMATION FOR A GRANT UNDER THE WATER SMART: SMALL-SCALE EFFICIENCY PROJECTS FOR FISCAL YEAR 2017

WHEREAS, the United States Bureau of Reclamation is currently soliciting proposals for grant funding assistance under their Water-Smart Grants: Small-Scale Water Efficiency Projects for Fiscal Year 2019

WHEREAS, District Staff has prepared a grant application under the United States Bureau of Reclamation's -Smart Grants: Small-Scale Water Efficiency Projects for Fiscal Year 2019.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Helendale Community Services District as follows:

1. The District's Board of Directors has reviewed and supports the submission of a grant application to the Bureau of Reclamation for the project;
2. The District's General Manager, Kimberly Cox, is directed to submit the grant application and is authorized to enter into an agreement with the Bureau of Reclamation on behalf of the District for grant funding under the Bureau of Reclamation's Water -Smart Grants: Small-Scale Water Efficiency Projects for Fiscal Year 2019;
3. The District is capable of providing the amount of funding and in-kind contributions as specified in the application; and
4. The District will work with the Bureau of Reclamation to meet established deadlines for entering into a cooperative agreement.

ADOPTED this 7th day of February, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ron Clark, President

Sandy Haas, Secretary